

**ROYAL SCHOOL OF COMMERCE**

**(RSC)**

**DEPARTMENT OF COMMERCE**

**COURSE STRUCTURE & SYLLABUS**

**(BASED ON NATIONAL EDUCATION POLICY 2020)**

**FOR**

**B.COM FINANCE & ACCOUNTS**

**(4 YEARS SINGLE MAJOR)**

**W.E.F**

**AY- 2023-24**

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**PREAMBLE**

The National Education Policy (NEP) 2020 conceives a new vision for India’s higher education system. It recognizes that higher education plays an extremely important role in promoting equity, human as well as societal well-being and in developing India as envisioned in its Constitution. It is desired that higher education will significantly contribute towards sustainable livelihoods and economic development of the nation as India moves towards becoming a knowledge economy and society.

If we focus on the 21st century requirements, the higher education framework of the nation must aim to develop good, thoughtful, well-rounded, and creative individuals and must enable an individual to study one or more specialized areas of interest at a deep level, and also develop character, ethical and Constitutional values, intellectual curiosity, scientific temper, creativity, spirit of service, and twenty-first-century capabilities across a range of disciplines including sciences, social sciences, arts, humanities, languages, as well as professional, technical, and vocational subjects. A quality higher education should be capable enough to enable personal accomplishment and enlightenment, constructive public engagement, and productive contribution to society. Overall, it should focus on preparing students for more meaningful and satisfying lives and work roles and enable economic independence.

Towards the attainment of holistic and multidisciplinary education, the flexible curricula of the University will include credit-based courses, projects in the areas of community engagement and service, environmental education, and value-based education. As part of holistic education, students will also be provided with opportunities for internships with local industries, businesses, artists, crafts persons, and so on, as well as research internships with faculty and researchers at the University, so that students may actively engage with the practical aspects of their learning and thereby improve their employability.

The undergraduate curriculums are diverse and have varied subjects to be covered to meet the needs of the programs. As per the recommendations from the UGC, introduction of courses related to Indian Knowledge System (IKS) is being incorporated in the curriculum structure which encompasses all of the systematized disciplines of Knowledge which were developed to a high degree of sophistication in India from ancient times and all of the traditions and practices that the various communities of India—including the tribal communities—have evolved, refined and preserved over generations, like for example Vedic Mathematics, Vedangas, Indian Astronomy, Fine Arts, Metallurgy, etc.

At RGU, we are committed that at the societal level, higher education will enable each student to develop themselves to be an enlightened, socially conscious, knowledgeable, and skilled citizen who can find and implement robust solutions to its own problems. For the students at the University, Higher education is expected to form the basis for knowledge creation and innovation thereby contributing to a more vibrant, socially engaged, cooperative community leading towards a happier, cohesive, cultured, productive, innovative, progressive, and prosperous nation.”

**INTRODUCTION**

The National Education Policy (NEP) 2020 clearly indicates that higher education plays an extremely important role in promoting human as well as societal well-being in India. As envisioned in the 21st-century requirements, quality higher education must aim to develop good, thoughtful, well-rounded, and creative individuals. According to the new education policy, assessments of educational approaches in undergraduate education will integrate the humanities and arts with Science, Technology, Engineering and Mathematics (STEM) that will lead to positive learning outcomes. This will lead to develop creativity and innovation, critical thinking and higher-order thinking capacities, problem-solving abilities, teamwork, communication skills, more in-depth learning, and mastery of curricula across fields, increases in social and moral awareness, etc., besides general engagement and enjoyment of learning. and more in-depth learning.

The NEP highlights that the following fundamental principles that have a direct bearing on the curricula would guide the education system at large, viz.

* 1. Recognizing, identifying, and fostering the unique capabilities of each student to promote her/his holistic development.
  2. Flexibility, so that learners can select their learning trajectories and programme, and thereby choose their own paths in life according to their talents and interests.
  3. Multidisciplinary and holistic education across the sciences, social sciences, arts, humanities, and sports for a multidisciplinary world.
  4. Emphasis on conceptual understanding rather than rote learning, critical thinking to encourage logical decision-making and innovation; ethics and human & constitutional values, and life skills such as communication, teamwork, leadership, and resilience.
  5. Extensive use of technology in teaching and learning, removing language barriers, increasing access for Divyang students, and educational planning and management.
  6. Respect for diversity and respect for the local context in all curricula, pedagogy, and policy.
  7. Equity and inclusion as the cornerstone of all educational decisions to ensure that all students can thrive in the education system and the institutional environment are responsive to differences to ensure that high-quality education is available for all.
  8. Rootedness and pride in India, and its rich, diverse, ancient, and modern culture, languages, knowledge systems, and traditions.

B. Com Finance and Accounts of The Assam Royal Global University in collaboration with ICA Edu Skills pvt ltd is designed to enable and empower students to acquire knowledge, skills and competencies so as to inculcate the students with necessary skills which will help them to blend themselves with the contemporary business environment. This programme inculcates students with skills of Tally, filing of Income Tax & GST returns which will make them ready to face the practical world and groom the students to deal with the business realities of today.

**Aims of the Programme**

1. To bring out entrepreneurial skills within the students. This practice also helps the students to become future entrepreneurs.
2. The programme also aims at making the students earn while they learn through the one year paid Internship program.
3. To develop ready to be employed by experienced professionals.
4. To inculcate entrepreneurial skills among the students.
5. The ultimate objective of the students is to make the students ready for a future career path in the job arena.

**Approach to Curriculum Planning**

**Credits in Indian Context:**

**Choice Based Credit System (CBCS) By UGC**

Under the CBCS system, the requirement for awarding a degree or diploma or certificate is prescribed in terms of the number of credits to be earned by the students. This framework is being implemented in several universities across States in India. The main highlights of CBCS are as below:

The CBCS provides flexibility in designing curriculum and assigning credits based on the course content and learning hours. The CBCS provides for a system wherein students can take courses of their choice, learn at their own pace, undergo additional courses and acquire more than the required credits, and adopt an interdisciplinary approach to learning. CBCS also provides opportunity for vertical mobility to students from a bachelor's degree programme to masters and research degree programmes.

**Definitions**

**Academic Credit:**

An academic credit is a unit by which a course is weighted. It is fixed by the number of hours of instructions offered per week. As per the National Credit Framework

Credit = 30 NOTIONAL CREDIT HOURS (NCH)

Yearly Learning Hours = 1200 Notional Hours (@40 Credits x 30 NCH)

|  |  |  |
| --- | --- | --- |
| 30 Notional Credit Hours | | |
| **Lecture/Tutorial** | **Practicum** | **Experiential Learning** |
| 1 Credit = 15 -22 Lecture Hours | 10-15Practicum Hours | * 1. Experiential Learning Hours. |

**Course of Study:**

Course of study indicates pursuance of study in a particular discipline/programme. Discipline/Programmes shall offer Major Courses (Core), Minor Courses, Skill Enhancement Courses (SEC), Value Added Courses (VAC), Ability Enhancement Compulsory Courses (AECCs) and Interdisciplinary courses.

**Disciplinary Major:**

The major would provide the opportunity for a student to pursue in-depth study of a particular subject or discipline. Students may be allowed to change majors within the broad discipline at the end of the second semester by giving her/him sufficient time to explore interdisciplinary courses during the first year. Advanced-level disciplinary/interdisciplinary courses, a course in research methodology, and a project/dissertation will be conducted in the seventh semester. The final semester will be devoted to seminar presentation, preparation, and submission of project report/dissertation. The project work/dissertation will be on a topic in the disciplinary programme of study or an interdisciplinary topic.

**Disciplinary/interdisciplinary minors:**

Students will have the option to choose courses from disciplinary/interdisciplinary minors and skill-based courses. Students who take a sufficient number of courses in a discipline or an interdisciplinary area of study other than the chosen major will qualify for a minor in that discipline or in the chosen interdisciplinary area of study. A student may declare the choice of the minor at the end of the second semester, after exploring various courses.

**Courses from Other Disciplines (Interdisciplinary):**

All UG students are required to undergo 3 introductory-level courses relating to any of the broad disciplines given below. These courses are intended to broaden the intellectual experience and form part of liberal arts and science education. Students are not allowed to choose or repeat courses already undergone at the higher secondary level (12th class) in the proposed major and minor stream under this category.

*i.****Natural and Physical Sciences****:* Students can choose basic courses from disciplines such as Natural Science, for example, Biology, Botany, Zoology, Biotechnology, Biochemistry, Chemistry, Physics, Biophysics, Astronomy and Astrophysics, Earth and Environmental Sciences, etc.

*ii.****Mathematics, Statistics, and Computer Applications:***Courses under this category will facilitate the students to use and apply tools and techniques in their major and minor disciplines. The course may include training in programming software like Python among others and applications software like STATA, SPSS, Tally, etc. Basic courses under this category will be helpful for science and social science in data analysis and the application of quantitative tools.

*iii****.Library, Information, and Media Sciences****:* Courses from this category will help the students to understand the recent developments in information and media science (journalism, mass media, and communication)

*iv.****Commerce and Management:***Courses include business management, accountancy, finance, financial institutions, fintech, etc.,

*v.****Humanities and Social Sciences****:* The courses relating to Social Sciences, for example, Anthropology, Communication and Media, Economics, History, Linguistics, Political Science, Psychology, Social Work, Sociology, etc. will enable students to understand the individuals and their social behavior, society, and nation. Students are introduced to survey methodology and available large-scale databases for India. The courses under humanities include, for example, Archaeology, History, Comparative Literature, Arts & Creative expressions, Creative Writing and Literature, language(s), Philosophy, etc., and interdisciplinary courses relating to humanities. The list of Courses can include interdisciplinary subjects such as Cognitive Science, Environmental Science, Gender Studies, Global Environment & Health, International Relations, Political Economy and Development, Sustainable Development, Women’s, and Gender Studies, etc. will be useful to understand society.

**Ability Enhancement Courses (AEC):** Modern Indian Language (MIL) & English language focused on language and communication skills. Students are required to achieve competency in a Modern Indian Language (MIL) and in the English language with special emphasis on language and communication skills. The courses aim at enabling the students to acquire and demonstrate the core linguistic skills, including critical reading and expository and academic writing skills, that help students articulate their arguments and present their thinking clearly and coherently and recognize the importance of language as a mediator of knowledge and identity. They would also enable students to acquaint themselves with the cultural and intellectual heritage of the chosen MIL and English language, as well as to provide a reflective understanding of the structure and complexity of the language/literature related to both the MIL and English language. The courses will also emphasize the development and enhancement of skills such as communication, and the ability to participate/conduct discussion and debate.

**Skill Enhancement Course (SEC):** These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employ ability of students and should be related to Major Discipline. They will aim at providing hands- on training, competencies, proficiency, and skill to students. SEC course will be a basket course to provide skill-based instruction. For example, SEC of English Discipline may include Public Speaking, Translation & Editing and Content writing. A student shall have the choice to choose from a list, a defined track of courses offered from 1st to 3rd semester.

**Value-Added Courses (VAC):**

1. ***Understanding India:***The course aims at enabling the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective, the basic framework of the goals and policies of national development, and the constitutional obligations with special emphasis on constitutional values and fundamental rights and duties. The course would also focus on developing an understanding among student-teachers of the Indian knowledge systems, the Indian education system, and the roles and obligations of teachers to the nation in general and to the school/community/society. The course will attempt to deepen knowledge about and understanding of India’s freedom struggle and of the values and ideals that it represented to develop an appreciation of the contributions made by people of all sections and regions of the country, and help learners understand and cherish the values enshrined in the Indian Constitution and to prepare them for their roles and responsibilities as effective citizens of a democratic society.
2. ***Environmental science/education:***The course seeks to equip students with the ability to apply the acquired knowledge, skills, attitudes, and values required to take appropriate actions for mitigating the effects of environmental degradation, climate change, and pollution, effective waste management, conservation of biological diversity, management of biological resources, forest and wildlife conservation, and sustainable development and living. The course will also deepen the knowledge and understanding of India’s environment in its totality, its interactive processes, and its effects on the future quality of people’s lives.
3. ***Digital and technological solutions****:* Courses in cutting-edge areas that are fast gaining prominence, such as Artificial Intelligence (AI), 3-D machining, big data analysis, machine learning, drone technologies, and Deep learning with important applications to health, environment, and sustainable living that will be woven into undergraduate education for enhancing the employ ability of the youth.
4. ***Health & Wellness, Yoga education, sports, and fitness****:* Course components relating to health and wellness seek to promote an optimal state of physical, emotional, intellectual, social, spiritual, and environmental well-being of a person. Sports and fitness activities will be organized outside the regular institutional working hours. Yoga education would focus on preparing the students physically and mentally for the integration of their physical, mental, and spiritual faculties, and equipping them with basic knowledge about one’s personality, maintaining self-discipline and self-control, to learn to handle oneself well in all life situations. The focus of sports and fitness components of the courses will be on the improvement of physical fitness including the improvement of various components of physical and skills-related fitness like strength, speed, coordination, endurance, and flexibility; acquisition of sports skills including motor skills as well as basic movement skills relevant to a particular sport; improvement of tactical abilities; and improvement of mental abilities. These are a common pool of courses offered by different disciplines and aimed towards embedding ethical, cultural and constitutional values; promote critical thinking. Indian knowledge systems; scientific temperament of students.

**Summer Internship /Apprenticeship:**

The intention is induction into actual work situations. All students must undergo internships / Apprenticeships in a firm, industry, or organization or Training in labs with faculty and researchers in their own or other HEIs/research institutions during the *summer term*. Students should take up opportunities for internships with local industry, business organizations, health and allied areas, local governments (such as panchayats, municipalities), Parliament or elected representatives, media organizations, artists, crafts persons, and a wide variety of organizations so that students may actively engage with the practical side of their learning and, as a by-product, further improve their employability. Students who wish to exit after the first two semesters will undergo a 4-credit work-based learning/internship during the summer term to get a UG Certificate.

1. ***Community engagement and service:***The curricular component of ‘community engagement and service’ seeks to expose students to the socio- economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real-life problems. This can be part of summer term activity or part of a major or minor course depending upon the major discipline.
2. ***Field-based learning/minor project:***The field-based learning/minor project will attempt to provide opportunities for students to understand the different socio-economic contexts. It will aim at giving students exposure to development-related issues in rural and urban settings. It will provide opportunities for students to observe situations in rural and urban contexts, and to observe and study actual field situations regarding issues related to socioeconomic development. Students will be given opportunities to gain a first- hand understanding of the policies, regulations, organizational structures, processes, and programmes that guide the development process. They would have the opportunity to gain an understanding of the complex socio-economic problems in the community, and innovative practices required to generate solutions to the identified problems. This may be a summer term project or part of a major or minor course depending on the subject of study.

**Indian Knowledge System:**

In view of the importance accorded in the NEP 2020 to rooting our curricula and pedagogy in the Indian context all the students who are enrolled in the four-year UG programmes should be encouraged to take an adequate number of courses in IKS so that the *total credits of the courses taken in IKS amount to at least five per cent of the total mandated credits (i.e., min. 8 credits for a 4 yr. UGP & 6 credits for a 3 yr. UGP).* The students may be encouraged to take these courses, preferably *during the first four semesters of the UG programme*. At least half of these mandated credits should be in courses in disciplines which are part of IKS and are related to the major field of specialization that the student is pursuing in the UG programme. They will be included as a part of the total mandated credits that the student is expected to take in the major field of specialization. The rest of the mandated credits in IKS can be included as a part of the mandated Multidisciplinary courses that are to be taken by every student. All the students should take a Foundational Course in Indian Knowledge System, which is designed to present an overall introduction to all the streams of IKS relevant to the UG programme. The foundational IKS course should be broad-based and cover introductory material on all aspects.

Wherever possible, the students may be encouraged to choose a suitable topic related to IKS for their project work in the 7/8th semesters of the UG programme.

**Experiential Learning:**

One of the most unique, practical & beneficial features of the National Credit Framework is assignment of credits/credit points/ weightage to the experiential learning including relevant experience and professional levels acquired/ proficiency/ professional levels of a learner/student. Experiential learning is of two types:

*a.* ***Experiential learning as part of the curricular structure***of academic or vocational program. E.g., projects/OJT/internship/industrial attachments etc. This could be either within the Program- internship/ summer project undertaken relevant to the program being studied or as a part time employment (not relevant to the program being studied- up to certain NSQF level only). In case where experiential learning is a part of the curricular structure the credits would be calculated and assigned as per basic principles of NCrF i.e., 40 credits for 1200 hours of notional learning.

***b.* *Experiential learning as active employment***(both wage and self) post completion of an academic or vocational program. This means that the experience attained by a person after undergoing a particular educational program shall be considered for assignment of credits. This could be either Full or Part time employment after undertaking an academic/ Vocation program. In case where experiential learning is as a part of employment the learner would earn credits as weightage. The maximum credit points earned in this case shall be double of the credit points earned with respect to the qualification/ course completed. The credit earned and assigned by virtue of relevant experience would enable learners to progress in their career through the work hours put in during a job/employment.

**Award of Degree**

The structure and duration of undergraduate programmes of study offered by the University as per NEP 2020 include:

* 1. **Undergraduate programmes** of either 3 or 4-year duration with Single Major, with multiple entry and exit options, with appropriate certifications:
     1. **UG Certificate:** Students who opt to exit after completion of the first year and have secured 40 credits will be awarded a UG certificate if, in addition, they complete one vocational course of 4 credits during the summer vacation of the first year. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.
     2. **UG Diploma:** Students who opt to exit after completion of the second year and have secured 80 credits will be awarded the UG diploma if, in addition, they complete one vocational course of 4 credits during the summer vacation of the second year. These students are allowed to re-enter within a period of three years and complete the degree programme within the maximum period of seven years.
     3. **3-year UG Degree:** Students who will undergo a 3-year UG programme will be awarded UG Degree in the Major discipline after successful completion of three years, securing 120 credits and satisfying the minimum credit requirement.
     4. **4-year UG Degree (Honours):** A four-year UG Honours degree in the major discipline will be awarded to those who complete a four-year degree programme with 160 credits and have satisfied the credit requirements as given in Table 6 in Section 5.
     5. **4-year UG Degree (Honours with Research):** Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. They should do a research project or dissertation under the guidance of a Faculty Member of the University. The research project/dissertation will be in the major discipline. The students who secure 160 credits, including 12 credits from a research project/dissertation, will be awarded UG Degree (Honors with Research).(Note: ***UG Degree Programmes with Single Major:*** A student must secure a minimum of 50% credits from the major discipline for the 3-year/4-year UG degree to be awarded a single major. For example, in a 3-year UG programme, if the total number of credits to be earned is 120, a student of Mathematics with a minimum of 60 credits will be awarded a B.Sc. in Mathematics with a single major. Similarly, in a 4-year UG programme, if the total number of credits to be earned is 160, a student of Chemistry with a minimum of 80 credits will be awarded a B.Sc. (Hons. /Hon. With Research) in Chemistry in a 4-year UG programme with a single major. Also, the **4-year Bachelor’s degree programme with Single Major** is considered as the preferred option since it would allow the opportunity to experience the full range of holistic and multidisciplinary education in addition to a focus on the chosen major and minors as per the choices of the student.)

**Award of Degree and Credit Structure with ME - ME**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Award** | **Year** | **Credits to earn** | **Additional Credits** | **Re-entry**  **allowed within (yrs.)** | **Years to Complete** |
| UG Certificate | 1 | 40 | 4 | 3 | 7 |
| UG Diploma | 2 | 80 | 4 | 3 | 7 |
| 3 Year Degree (Major) | 3 | 120 | x | x | x |
| 4-year UG Degree (Honours) | 4 | 160 | x | x | x |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Award** | **Year** | **Credits to earn** | **Additional Credits** | **Re-entry**  **allowed within (yrs.)** | **Years to Complete** |
| 4-year UG Degree  (Honours with Research): | 4 | *160* | Students who secure cumulative 75%  marks and above in the first six semesters. | | |

**Graduate Attributes**

After completing this programme, the students will be able to prepare a progressive mindset by developing following attributes, qualities and skills.

**GA 1: Disciplinary Knowledge:** The curriculum planning of B. Com Finance & Accounts programme envisages the students demonstrating comprehensive knowledge and understanding of the areas related to finance, human resource management, marketing, international business, corporate and business laws, accounting and taxation etc. This will enable the students to put into practice the modern ways and means of dealing with the rapidly changing aspects in the dynamic business world to overcome the resistances.

**GA 2: Critical Thinking:** The graduates of this programme will be trained to develop skills and attitudes needed for critical thinking and adopting a comprehensive problem-solving approach. Exposure to contemporary pedagogy will enhance their understanding of real-life situations by means of case-studies. This will polish their ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business and critically evaluate and solve complex problems. The content is organized in such a way that the students would be able to examine and evaluate from diverse perspectives and recommend personalized solutions based on their own sensibilities.

**GA 3: Communication Skills:** The pedagogy used in the programme will enable the students to communicate long standing unsolved problems in commerce and also show the importance of commerce as precursor to various market developments since the beginning of the civilization.

**GA 4: Cooperation/ Teamwork:** The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world full of competition. The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal goal in mind.

**GA 5: Research Related Skills:** The curriculum of this programme will infuse the skill set and capability for providing an insight of research in Commerce and interdisciplinary areas and to facilitate those who aspire for pursuing research. They will further be able to identify the developments in various branches of Commerce and Business. The courses make them understand the needs of the current business world and make them capable of looking at various aspects from a global perspective.

**GA 6: Moral and Ethical Awareness:** This programme will involve training the students to screen for unethical behavior, falsification, and manipulation of information which is a bottleneck for character building. It will also enable them to manage self and various social systems making them responsible citizens in their conduct and business practices.

**GA 7: Lifelong Learning**: The curriculum helps the students to strive for developing an attitude of life-long learning and instill the ability to understand the complexities of the business world by broadening their horizons and making them inquisitive to raise concern and act accordingly. It will also equip them with a better understanding of the dynamic world through practices of banking and investment management for personal development and professional development.

**GA 8: Information and Communication Technology (ICT) digital literacy:** This course will equip the students with the use of technological aids for learning like computerized accounting systems, computer applications etc. which is a necessity in this era of digitization. They will be capable of using various technical ICT tools (like spreadsheets) for exploring, analysis, and using the information for business purposes. Components related to technological changes are incorporated at the slightest opportunity which will foster digital literacy.

**GA 9: Problem solving:** The programme inculcates the ability of the students to solve problems associated with the various business situations and real-life situations like opening a bank account or operations involving internet banking. It harnesses their capabilities to prepare the documents of insurance claims and make a comparative analysis of the claim settlement procedure of select insurance companies and assess their efficiency. The approach to problem solving will enhance their analytical skills and enable them to comprehend solutions to sustain problems originating in the diverse areas such as Finance, Accounting, Business and Corporate Laws, Economics and Taxation.

**GA 10: Self-directed Learning:** This programme enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It helps them to gain perspective from various dimensions and build the capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

**Programme Learning Outcomes**

The outcomes and attributes described in qualification descriptors are attained by students through learning acquired on completion of a programme of study. The term ‘programme’ refers to the entire scheme of study followed by students leading to B. Com Finance & Accounts qualification.

Programme learning outcomes for B. Com Finance & Accounts includes various subject specific skills, generic skills, ability enhancement skills, value addition for lifelong learning etc. The programme aims to instill creativity, critical thinking, power of scientific reasoning, ethical and constitutional values while imparting class room and field-based teaching. The programme learning outcomes of B. Com Finance & Accounts also enables a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing learning levels and standards across different colleges/institutions.

B.Com Finance & Accounts Degree results in giving comprehensive knowledge of Accounting, Finance, Business and Corporate Law, Economics, Tax including various practical based courses enhancing skill in accounting software, digital marketing etc.

**PO 1: Knowledge of Commerce**

* Ability to attain knowledge and understanding of the areas related to finance, human resource management, marketing, international business, corporate and business laws, accounting and taxation etc.

**PO 2: Critical Thinking**

* Ability to attain exposure to contemporary pedagogy which will enhance their understanding of real-life situations by means of case-studies.
* Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business and critically evaluate and solve complex problems.

**PO 3: Communication skills**

* Ability to communicate long standing unsolved problems in commerce.
* Ability to listen to and read carefully various viewpoints and engage with them.
* Ability to use critical concepts and categories with clarity.
* Ability to lead group discussions.
* Ability to retain, build and transfer critical reading skills

**PO 4: Cooperation/ Teamwork**

* Ability to inculcate teamwork, cooperation and solidarity which can be seen as a vision of the current business world full of competition.
* Ability to successfully complete projects within stipulated time.

**PO 5: Research-Related Skills**

* Ability to identify research gaps, formulate research questions and ascertain relevant sources to find substantive explanations.
* Ability to identify the developments in various branches of Commerce and Business

**PO 6: Moral and Ethical Awareness**

* Ability to interrogate one’s own ethical values, and to be aware of ethical issues.
* Ability to manage self and various social systems making them responsible citizens in their conduct and business practices.

**PO 7: Lifelong Learning**

* Ability to understand the complexities of the business world by broadening their horizons and making them inquisitive to raise concern and act accordingly
* Ability to attain a better understanding of the dynamic world through practices of banking and investment management for personal and professional development.

**PO 8: Information and Communication Technology (ICT) digital Literacy**

* Ability to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes
* Ability to use technological aids for learning like computerized accounting systems, computer applications etc.
* Ability to perform primary accounting softwares like Tally Prime, Advanced Excel

**PO 9: Problem Solving**

* Ability to solve problems associated with the various business situations and real-life situations like opening a bank account or operations involving internet banking.
* Ability to enhance analytical skills and enable to comprehend solutions to sustain problems originating in diverse management areas.

**PO 10: Self- directed learning**

* Ability to gain perspective from various dimensions and build the capability to work independently in diverse projects of Commerce and Business.
* Students will get a hands-on experience of working in a corporate sector during their one-year internship programme

**Assessment Methods**

|  |  |
| --- | --- |
| **Methods** | **Weightage** |
| Semester End Examination | 70% |
| Internal Assessment | 30% |
| **Total** | **100%** |

Internal assessment is based on – Mid-semester Examination, Class test, Assignment, Project, Viva-voce, attendance of the student, seminar, group discussion, field work, display etc.

**THEORY**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Component of Evaluation** | **Marks** | **Frequency** | **Code** | **Weightage (%)** |
| **A** | **Continuous Evaluation** |  |  |  |  |
| i | Analysis/Class test | Combination of any three from (i) to (v) with 5 marks each | 1-3 | C | 25% |
| ii | Home Assignment | 1-3 | H |
| iii | Project | 1 | P |
| iv | Seminar | 1-2 | S |
| v | Viva-Voce/Presentation | 1-2 | V |
| vi | MSE | MSE shall be of 10 marks | 1-3 | Q/CT |
| vii | Attendance | Attendance shall be of 5 marks | 100% | A | 5% |
| B | Semester End Examination |  | 1 | SEE | 70% |
|  | Internship |  |  |  | **100%** |

**Programme Structure for B. Com Finance & Accounts based on NEP 2020**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **1st Semester** | | | | |
| **Sl. No.** | **Subject Code** | **Names of Subject** | **Level of courses** | **Credit** |
| **Major** | | | | |
| **1** | CFA042M101 | Financial Accounting | 100 | 3 |
| **2** | CFA042M102 | Legal Aspects of Business | 100 | 3 |
| **Minor** | | | | |
| **3** | CFA042N101 | Business Organization | 100 | 3 |
| **Indian Knowledge System** | | | | |
| **4** | IKS-1 | Introduction to Indian Knowledge System – I | 100 | 3 |
| **Ability Enhancement Course (AEC)** | | | | |
| **5** | AEC982A101 | Communicative English and Behavioral Science- I | 100 | 2 |
| **Skill Enhancement Courses (SEC)** | | | | |
| **6** | SEC-1 | Computer Fundamentals in Business | 100 | 3 |
| **Value Addition Courses (VAC) (To be chosen from the pool of courses)** | | | | |
| **7** | **VAC992V1214** | Innovation & Start up Ecosystem of India | 100 | 3 |
|  |  | **Total** |  | **20** |
| **2nd Semester** | | | | |
| **Sl. No.** | **Subject Code** | **Names of Subject** | **Level of courses** | **Credit** |
| **Major** | | | | |
| **1** | CFA042M103 | Corporate Accounting | 100 | 3 |
| **2** | CFA042M104 | Fundamentals of Financial Management | 100 | 3 |
| **Minor** | | | | |
| **3** | CFA042N102 | Indian Financial System | 100 | 3 |
| **Indian Knowledge System** | | | | |
| **4** | IKS-2 | Indian Knowledge System- II | 100 | 3 |
| **Ability Enhancement Course (AEC)** | | | | |
| **5** | AEC982A201 | Communicative English and Behavioral Science- II | 100 | 2 |
| **Skill Enhancement Courses (SEC)** | | | | |
| **6** | SEC-2 | Tally | 100 | **3** |
| **Value Addition Courses (VAC)** | | | | |
| **7** | VAC-2 | Basics of e-commerce | 100 | 3 |
|  |  | **TOTAL** |  | **20** |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **3rd Semester** | | | | | | | | | |
| **Sl. No.** | **Subject Code** | | **Names of Subject** | | **Level of courses** | | **Credit** | | |
| **Major** | | | | | | | | | |
| **1** | CFA042M201 | | Business Mathematics and Statistics | | 200 | | 4 | | |
| **2** | CFA042M202 | | Income Tax Laws and Practice | | 200 | | 4 | | |
| **Minor** | | | | | | | | | |
| **3** | CFA042N201 | | Business Economics | | 200 | | 4 | | |
| **Indian Knowledge System** | | | | | | | | | |
| **4** | IDC | | Basics of Accountancy | | 200 | | 3 | | |
| **Ability Enhancement Course (AEC)** | | | | | | | | | |
| **5** | AEC982A301 | |  | | 200 | | 2 | | |
| **Skill Enhancement Courses (SEC) (To choose from a pool of courses)** | | | | | | | | | |
| **6** | SEC-3 | | Foreign Language | | 200 | | 3 | | |
|  |  | | **Total** | |  | | **20** | | |
| **4th Semester** | | | | | | | | | |
| **Sl. No.** | **Subject Code** | | **Names of Subject** | | **Level of courses** | | **Credit** | | |
| **Major** | | | | | | | | | |
| **1** | CFA042M203 | | Cost & Management Accounting | | 200 | | 4 | | |
| **2** | CFA042M204 | | Indirect Tax | | 200 | | 4 | | |
| **3** | CFA042M205 | | Portfolio Management | | 200 | | 4 | | |
| **Minor** | | | | | | | | | |
| **4** | IKS-3 | | IKS | | 200 | | 3 | | |
| **5** | CFA042N203 | | Computer Application in Business | | 200 | | 3 | | |
| **Ability Enhancement Course (AEC)** | | | | | | | | | |
| **6** | AEC982A401 | |  | | 200 | | 2 | | |
|  |  | | **Total** | |  | | **20** | | |
| **5th Semester** | | | | | | | | |
| **Sl. No.** | | **Subject Code** | | **Names of Subject** | | **Level of courses** | | **Credit** |
| **Major** | | | | | | | | |
| **1** | | CFA042M301 | |  | | 300 | | 4 |
| **2** | | CFA042M302 | |  | | 300 | | 4 |
| **3** | | C FA042M303 | |  | | 300 | | 4 |
| **Minor** | | | | | | | | |
| **3** | | CFA042N301 | |  | | 300 | | 4 |
| **Internship** | | | | | | | | |
| **4** | | Internship | |  | | 300 | | 4 |
|  | |  | | **Total** | |  | | **20** |
| **6th Semester** | | | | | | | | |
| **Sl. No.** | | **Subject Code** | | **Names of Subject** | | **Level of courses** | | **Credit** |
| **Major** | | | | | | | | |
| **1** | | CFA042M304 | |  | | 300 | | 4 |
| **2** | | CFA042M305 | |  | | 300 | | 4 |
| **3** | | CFA042M306 | |  | | 300 | | 4 |
| **4** | | CFA042M307 | |  | | 300 | | 4 |
| **Minor** | | | | | | | | |
| **4** | | CFA042N302 | |  | | 300 | | 4 |
|  | |  | | **Total** | |  | | **20** |
| **7th Semester** | | | | | | | | |
| **Sl. No.** | | **Subject Code** | | **Names of Subject** | | **Level of courses** | | **Credit** |
| **Major** | | | | | | | | |
| **1** | | C-401 | |  | | 400 | | 4 |
| **2** | | C-402 | |  | | 400 | | 4 |
| **3** | | C-403 | |  | | 400 | | 4 |
| **4** | | C-404 | |  | | 400 | | 4 |
| **Minor** | | | | | | | | |
| **5** | | M-401 | |  | | 400 | | 4 |
|  | |  | | **Total** | |  | | **20** |
| **8th Semester** | | | | | | | | |
| **Sl. No.** | | **Subject Code** | | **Names of Subject** | | **Level of courses** | | **Credit** |
| **Major** | | | | | | | | |
| **1** | | C-405 | |  | | 400 | | 4 |
| **Minor** | | | | | | | | |
| **2** | | M-402 | |  | | 400 | | 4 |
| **Dissertation/Research Project** | | | | | | | | |
| **3** | |  | |  | | 400 | | 12 |
| **3** | | C407, C-408, C-409 | |  | | 400 | | 12 |
|  | |  | | **Total** | |  | | **20** |

|  |
| --- |
| **SYLLABUS 1ST SEMESTER** |

|  |
| --- |
| **Name of the Subject: Financial Accounting**  **Type of Course: Major**  **Paper Code: CFA042M201**  **Course Level: 100**  **Credit Assigned to the Course: 3 credits**  **Scheme of Evaluation: Theory**  **L-T-P-C: 2-1-0-3** |

**Course Objective:** The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills statements recording various kinds of business transactions and to prepare accounts in relation to hire purchase and insurance claims.

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

|  |  |  |
| --- | --- | --- |
| **SI No.** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CLO 1** | **Define** the basics of accounting concepts like GAAP, inventory valuation, depreciation, hire purchase | **BT 1** |
| **CLO 2** | **Interpret** the process ofdepreciation accounts, LIFO, FIFO, Hire Purchase Accounts and Insurance claim | **BT 2** |
| **CLO 3** | **Prepare** depreciation accounts, LIFO, FIFO, Hire Purchase Accounts and Insurance claim | **BT 3** |
| **CLO 4** | **Analyze** the importance various accounting concepts like depreciation, hire purchase, installment system, GAAP | **BT 4** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
|  | **Topics & Course Contents** | **Periods** |
| **I.** | Accounting Framework:Meaning and Need of Accounting; Financial Accounting as an information system; the users of financial accounting information and their needs; Qualitative characteristics of financial accounting information; Accounting Principles and GAAP; Financial accounting standards: Concept, benefits and procedure for issuing accounting standards in India. Accounting Standard (AS) and Indian Accounting Standard (Ind-AS) issued by the ICAI and Ministry of Company Affairs. **Accounting Process:**  Recording of business transactions: Journal and Ledger; Preparation of trial balance, including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions. | **15** |
| **II.** | Depreciation and Inventory Valuation:Accounting Treatment, Methods of providing depreciation, Straight line Method & Diminishing Balance Method; Change in method of Depreciation and its impact of on measurement of business income Meaning of Inventory; Valuation of Inventories (FIFO, LIFO, Average); Impact of inventory valuation on measurement of business income. | **15** |
| **III** | Final Accounts and Rectification of Errors:Preparation of Trading Account, Profit and Loss Account, Balance Sheet with adjustments (for sole proprietors and partnership firms); Meaning, need and procedure for Rectification of Errors; Rectification of Errors - Before preparation of Trial Balance, After preparation of Trial Balance but before preparation of Final Accounts, After preparation of Final Accounts | **15** |
| **IV** | **Accounting for Hire Purchase and Installment Systems**  Meaning, features, advantages and disadvantages of Hire Purchase and Installment Systems; Accounting for hire purchase and installment transactions. Insurance claim: Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss stock and loss of profit; Meaning of Insurance claims, procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit. | **15** |
|  | **TOTAL** | **60** |

# Text Book:

# Financial Accounting 1 – To be delivered by ICA Eduskills Pvt. Ltd.

# Reference Books:

1. Goldwin, N., Alderman, W., & Sanyal, D. (2016). *Financial Accounting.* Boston: Cengage Learning.

2.Goyal, V. (2019). *Financial Accounting.* Excel Books India.

3. Hanif, & Mukherjee. (2020). *Financial Accounting.* Mc Graw.

4. Tulsian, P. (2020). *Financial accounting.* Pearson Education India.

**Note: Latest edition readings shall be used**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, numerical, analytical and theoretical cases.

|  |  |  |
| --- | --- | --- |
| **Notional Credit Hours** | | |
| Lecture / Tutorial | Practicum | Experiential learning |
| 60 Hours |  | 30 Hours  1. Industry Visit  2. Group Discussion  3. Case Studies |

| **Name of the Subject: Legal Aspects of Business**  **Type of Course: Major**  **Paper Code: CFA042M102**  **Course Level: 100**  **Credit Assigned to the Course: 3 credits**  **Scheme of Evaluation: Theory**  **L-T-P-C: 2-1-0-3** |
| --- |

**Course Objective:** The course aims to provide an understanding of basic concepts of business law and process of applying business law in solving real life accounts problems.

**Course Learning Outcome: On successful completion of the course the students will be able to:**

|  |  |  |
| --- | --- | --- |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the basics of Indian Contract Act, 1872, Indian Partnership Act, 1932 and LLP Act, 2008, formation of company and share capital and loans | **BT 1** |
| **CO 2** | **Interpret** the provisions of Indian Contract Act, 1872, Indian Partnership Act, 1932 and LLP Act, 2008, formation of company and share capital and loans | **BT 2** |
| **CO 3** | **Apply** the concepts of Indian Contract Act, 1872, Indian Partnership Act, 1932 and LLP Act, 2008 with case studies | **BT 3** |
| **CO4** | **Illustrate** the process of company incorporation, issue of share capital, application of clauses of Indian Contract Act, Indian Partnership Act 1932 | **BT 4** |

**COURSE OUTLINES:**

| **Modules** | **Topics & Course Contents** | **Periods** |
| --- | --- | --- |
| **I.** | **Indian Contract Act, 1872**  Agreement, Contract, Offer, Acceptance, Consideration, Void agreements, Voidable agreement, Essentials of a contract, Kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E-contract, Communication, Acceptance and Revocation of contract, Capacity to Contract, Consideration, Free Consent, Void Agreements, Indemnity, Guarantee, Bailment and Pledge, Agency | 15 |
| **II.** | **Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008**   1. Indian Partnership Act: Definition, Essentials, Types, Test of partnership, sharing of profits is not the real test of partnership, Partnership deed, property of the firm, Dissolution of the firm 2. Limited Liability Partnership, 2008 - Definitions, Body corporate, Business, Partner, Nature of LLP, Extent and limitation of liability of LLP, Winding up and dissolution | 15 |
| **III.** | **Formation, Promotion and Incorporation of Companies**  Promoters and their legal position, Procedure for incorporation, Certificate of registration, Commencement of Business, Contents of MOA and AOA. Prospectus, types of prospectuses, misstatement in prospectus and its consequences; minimum subscription; Dematerialized shares | 15 |
| **IV** | **Share Capital and Loans and Advances**  Equity and preference shares; stock; sweat equity shares; share certificate and share warrants - distinction; transfer and transmission of shares;  Provisions regarding Loans to Directors, Provisions of Loans and Investments by a Company, Provisions of Deposits | 15 |
| **TOTAL** | | **60** |

**Text Book:**

1.Business Law- Provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1. D, K. N. (2002). *Elements of mercantile law*, Sultan Chand and Sons
2. Bhandari M.C., (2013). *Guide to Company Law Procedures- Procedures, Rules, Compliances and Governance Under the Companies Act*. Lexis Nexis
3. Kannal, S., &Kapoor V.S. Sowrirajan, (2016), *Company Law Procedure*. Taxman’s Allied Services (P) Ltd., New Delhi.
4. Kapoor, G.K., (2018), *Corporate Laws & Secretarial Practice*. Premier Book Company, New Delhi

**Note: Latest edition readings shall be used**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, analytical and theoretical cases

|  |  |  |
| --- | --- | --- |
| **Notional Credit Hours** | | |
| Lecture / Tutorial | Practicum | Experiential learning |
| 60 Hours |  | 30 Hours**.**  1. Interaction with experts  2. Group Discussion  3. Case Studies |

| **Name of the Subject: Business Organization**  **Type of Course: Minor**  **Paper Code: CFA042N101**  **Course Level: 100**  **Credit Assigned to the Course: 3 credits**  **Scheme of Evaluation: Theory**  **L-T-P-C: 2-1-0-3** |
| --- |

**Course Objective:** The course aims to provide an understanding of the basic concepts of business organization and business unit and the fundamental concept of Business Finance.

**Course Learning Outcome: On successful completion of the course the students are expected to:**

|  |  |  |
| --- | --- | --- |
| **SI No.** | **Course Outcome** | **Bloom's Taxonomy Level** |
| **CO 1** | **Define** the various forms of Business Organization, Business finance and contemporary issues in business | **BT 1** |
| **CO 2** | **Understand** the stages of setting up of an enterprise and contemporary issues in business | **BT 2** |
| **CO 3** | **Examine** the various types of business combinations and issues and challenges faced by the business organization. | **BT 3** |

**COURSE OUTLINE:**

| **Modules** | **Topics & Course Contents** | **Periods** |
| --- | --- | --- |
| **I.** | **Business and Business Organization**  Concepts of Business, Trade, Industry and Commerce; Objectives and functions of Business; Business & Profession; Evolution of Business Organization  **Forms of Business Organization**  Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Cooperative Organization. | **15** |
| **II.** | **Setting Up a Business Enterprise**  Entrepreneurship – Concept and nature; entrepreneurial opportunities in a contemporary business environment; process of setting up a business enterprise; choice of a suitable form of business organization; feasibility and preparation of a business plan. | **15** |
| **III.** | **Business Combinations and Business Finance**  Meaning Causes, Objectives, Types and Forms Mergers, Takeovers and Acquisitions  Financial need of Business methods & sources of finance, Security Market, Money Market, Study of Stock Exchange & SEBI. | **15** |
| **IV** | **Contemporary Issues:**  Micro, Small and Medium Enterprises; Government Policies on MSME; Emerging opportunities in Business - ‘Make in India’, ‘Skill India’, movement, ‘Start up India’. Franchising, Outsourcing and E-commerce; Social Responsibility of business. | **15** |
| **TOTAL** | | **60** |

**Text Book:**

1. *Business Organization –* Will be provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1. Satyaprasad, B. G., K. Nirmala, S., D. S. Gopalakrishna, S., &Vedananda Murthy, S. (2012). *Business organization and environment*. I K International Publishing House Pvt. Ltd.
2. ASWATHAPPA, K. (2017). *Essentials of the business environment*. Himalaya Publishing House.

**Note: Latest edition readings shall be used**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, analytical and theoretical cases.

|  |  |  |
| --- | --- | --- |
| **Notional Credit Hours** | | |
| Lecture / Tutorial | Practicum | Experiential learning |
| 60 Hours |  | 30 Hours  1. Industry visits  2. Group Discussion  3. Case Studies |

|  |
| --- |
| **Name of the Subject: Computer Fundamentals in Business**  **Type of Course: SEC**  **Paper Code: CFA042S101**  **Course Level: 100**  **Credit Assigned to the Course: 3 credits**  **Scheme of Evaluation: Practical**  **L-T-P-C: 0-0-6-3** |

**Course Objective:** The objective of this course is to provide students an introduction of basic building blocks of a computer and its working principle and familiarize them with MS Office utilities, to learn the usage of MS Word and spreadsheets.

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

|  |  |  |
| --- | --- | --- |
| **SI No.** | **Course Outcomes** | **Bloom's Taxonomy Level** |
| **CO 1** | **Define** the various concepts and components of Computer Applications | **BT 1** |
| **CO 2** | **Understand** the functions of MS Word | **BT 2** |
| **CO 3** | **Implement** the functions of MS Excel | **BT 2** |
| **CO 4** | **Apply** the functions of Power point and Internet | **BT 3** |

**Pre requisites:** Concepts of +2 levels and basic Knowledge of computer and internet

**COURSE OUTLINES:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Basic Concepts & Essential components of Computer**  Introduction to Computer, Hardware & Software, Working with Windows 7, Start Menu, Taskbar, Display & Mouse Properties, Regional and Language and Date & Time Setting, File & Folder Management, Shortcut, Searching Files & Folder, Zip Folder, Wild Cards, Recycle Bin and Working with Notepad & Calculator. | **15** |
| **II.** | **Word Processing (MS-Word)**Introduction to Word 2013, Page Setup, Formatting, Paragraph Formatting, Bullets & Numbering, Border & Shading, Open and Edit PDF inside word, Resume Reading, Change Case, Drop Capital, Page, Section & Column Break and Header & Footer, Tables, Caption, Tab, Footnote & Endnote, Symbol, Date & Time and Bookmark, Building Block, Cover page, Auto-correct, Find & Replace, Spelling and Grammar, Equation, Hyperlink and Template, Macro, TOC, Graphics, Smart Art, Screenshot, Word Art, Watermarks, Track Change, Protect Document, Mail Merge, Envelops and Levels | **15** |
| **III.** | **Spreadsheet (MS-Excel)**  Introduction to Excel 2013, Entering Data, Simple Calculations, Working with Rows & Columns, Table Style, Cell References, Fill Series, Flash Fill, Custom List, Advanced Number Formatting, Conditional Formatting, Understanding Formula Basis, Functions-Math & Trigonometry, Statistical, Date, Logical, Statistical & Math Functions, Validation, Paste Special, Format Painter, Engineering, Lookup, Text Functions, Financial Functions, MROUND(),Scenario, Goal Seek, Solver, Database Functions, Filtering, Chart, Pivot Table & Chart, Sorting, Subtotal, Auditing, Macro, Consolidating, Data Form, ISBLANK(), IFERROR(), Template, Importing Data, Sparklines and Quick Analysis, Split, Freeze, Tracking, Protection, Views, Page Setup, Flash Fill, Advance Number Formatting, Advance Conditional Formatting, Data Validation – Advanced Application  Quick Analysis, Lookup Functions, Match & Index, V lookup from Multiple Table, Dynamic V Lookup, SUMPRODUCT Function  DATA Table, Solver, Depreciation Functions, Financial Functions [NPV, IRR, MIRR]  PowerPivot, Creating Dashboard, Power View, Power Map, Power Query  Common Error Messages in Excel, Advanced uses of Macro, Array Functions, Apps for Office, Other Functions | **15** |
| **IV** | **PowerPoint and Internet**  Introduction to Open PowerPoint 2013, Creating a Presentation, Applying Theme, Effect, Quick Styles, Transition to Slides, Insert Blank Slide and Creating Text Box, Custom Animation, Sound and Applying Sound, Set Advance Slide and Recording a Narration, Inserting a Picture, Word Text, Content Slide Layout, Adding a Background Style, Creating Presentation Using Templates, Slide Master, Inserting Slide Numbers, Different Views, Adding Header and Footer, Protecting Presentation, Delete Slide, Create Word Handouts from PowerPoint 2013  Internet & Emailing, Overview of Microsoft Outlook 2013 & its advantage and Configuring Outlook 2013, Sending & Receiving Mails from Outlook 2013, Setting Password for Mail Folders,  Task Scheduling, Rule in Outlook 2013, Importing Contact from Online Account, How to Add Signature,  Google Drive: Files in Google Drive, Form Creation, Sending and receiving response | **15** |
|  | **TOTAL** | **60** |

**Text Book:**

1. Computer Fundamentals – Will be provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1. Leon, A and Leon, M (2009) *Fundamentals of information technology*, Vikas Publishing.
2. Saxena, S. (2007), *A First Course in Computers* 2003 Edition, Vikas Publication House Pvt Ltd.

**Note: Latest edition readings shall be used**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by practical classes in the laboratory

|  |  |  |
| --- | --- | --- |
| **Notional Credit Hours** | | |
| Lecture / Tutorial | Practicum | Experiential learning |
|  | 60 Hours | 30 Hours  1.Workshops  2.Case Studies  3.Project Work |

**SYLLABUS (2ndSEMESTER)**

|  |
| --- |
| **Name of the Subject: Corporate Accounting**  **Type of Course: Major**  **Paper Code: CFA042M201**  **Course Level: 100**  **Credit Assigned to the Course: 3 credits**  **Scheme of Evaluation: Practical**  **L-T-P-C: 0-0-6-3** |

**Course Objective:** The objective of the course is to provide an understanding of basic concepts of corporate accounting with the knowledge and application of corporate accounting in solving real life accounts problem.

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

|  |  |  |
| --- | --- | --- |
| **SI No** | **Course Outcomes** | **Bloom's Taxonomy Level** |
| **CO 1** | **Define** the various concepts of corporate accounting, and learn the process of accounting for share capital and debentures, holding companies, amalgamation of companies | **BT 1** |
| **CO 2** | **Interpret** solutions to numerous accounting problems in relation to the preparation of financial statements of a company. | **BT 2** |
| **CO 3** | **Determine** solutions to problems relating to holding companies and amalgamation, categorizing them into methods like pooling of interest method, purchase method etc., | **BT 3** |
| **CO 4** | **Execute** the process of preparing consolidated Balance Sheet of holding & subsidiary co. and understanding various terms relating to it like minority interest, cost of control etc. | **BT 4** |

**COURSE OUTLINES:**

| **Modules** | **Topics & Course Contents** | **Periods** |
| --- | --- | --- |
| **I.** | **Accounting for Share Capital & Debentures**  Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures. | **15** |
| **II.** | **Preparation of Financial Statements**  Preparation of financial statements of corporate entities, excluding calculation of managerial remuneration as per Schedule III of the Companies Act 2013.  *(In reference to Relevant Accounting Standards as applicable.)* | **15** |
| **III** | **Amalgamation of Companies**  Concepts Amalgamation and Combination of companies; Consideration/purchase price for amalgamation; accounting entries for amalgamation; preparation of amalgamated balance sheet (excluding inter-company holdings) and application of relevant accounting standard. | **15** |
| **IV** | **Holding Company**  Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary  **Corporate Annual Report**  Meaning, usefulness, statutory provisions, contents and disclosure of corporate information – mandatory and voluntary; Analysis with Case Study. E-filing of annual reports of companies and XBRL Filing with specific practical exercises. *(In reference to Relevant Accounting Standards as applicable.)* | **15** |
| **TOTAL** | | **60** |

**Text Book:**

1.Corporate Accounting- Provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1. A K. (2017). *Essentials of Corporate accounting*. PHI Learning Pvt.
2. Hanif, M. & Hanif, A. M. (2005).
3. *Corporate accounting*. Tata McGraw-Hill Education.

**Note: Latest edition readings shall be used**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, analytical and theoretical cases.

|  |  |  |
| --- | --- | --- |
| **Notional Credit Hours** | | |
| Lecture / Tutorial | Practicum | Experiential learning |
| 60 Hours |  | 30 Hours  1.Interaction with Industry Experts  2. Group Discussion  3. Project Work |

| **Name of the Subject: Fundamentals of Financial Management**  **Type of Course: Major**  **Paper Code: CFA042M104**  **Course Level: 100**  **Credit Assigned to the Course: 3 credits**  **Scheme of Evaluation: Theory**  **L-T-P-C: 2-1-0-3** |
| --- |

**Course Objective:**

The objective of the course is to provide a basic understanding of the basic concept of Financial Management. The course also aims at inculcating the students with the various tools and techniques of Financial Management which are helpful in decision making.

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

|  |  |  |
| --- | --- | --- |
| **SI No.** | **Course Outcomes** | **Bloom's Taxonomy Level** |
| **CO 1** | **Discuss** the various concepts of Financial Management | **BT 1** |
| **CO 2** | **Interpret** various capital budgeting scenarios using financial analysis tools. | **BT 2** |
| **CO 3** | **Evaluate** the cost of capital and capital structure by using various techniques of calculating cost | **BT 3** |
| **CO 4** | **Analyse** the cost of capital, capital budgeting process and working capital management of a company | **BT 4** |

**COURSE OUTLINES:**

| **Modules** | **Topics & Course Contents** | **Periods** |
| --- | --- | --- |
| **I.** | **Introduction to Financial Management**  Basic overview of how the financial system works role and functions of a Finance manager, role of various regulators, Financial Instruments, structure of Financial Market | **15** |
| **II.** | **Capital Budgeting**  Meaning, purpose, Types of investment decision, Capital budgeting techniques, Capital Rationing. | **15** |
| **III** | **Capital Structure & Cost of Capital**  Meaning of capital structure, Choice of capital structure, Major consideration in capital structure planning, general concept of opportunity cost of capital, Difference between debt and equity, Methods of calculating component cost of capital, Calculation of overall cost of capital, Significance of cost of capital, Leverage: Operating, Financial and Combined Leverage. | **15** |
| **IV** | **Working Capital Management**  Meaning and objective, Concept of operating cycle, Factors determining need of working capital, Introduction to Cash Management and Receivables management  **Dividend Policies:**  Issues in dividend policies; Walter’s, Gordon model; M.M. Hypothesis, forms of dividends, SEBI Guidelines | **15** |
| **TOTAL** | | **60** |

**Text Book:**

1.Fundamentals of Financial Management - Provided by ICA Edu skills Pvt. Ltd.

**Reference Books:**

1.Horne, V. (1974). *Financial Management and policy,* 12e. Pearson Education India

2.Brigham, E. F., & Houston, J.F. (2015). *Fundamentals of Financial Management.* Cengage Learning.

3.Khan, M. Y., & Jain, P.K. (2018). *Financial Management: Text, problems and cases, 8e.* McGraw- Hill Ed

**Note: Latest edition readings shall be used**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, analytical and theoretical cases.

|  |  |  |
| --- | --- | --- |
| **Notional Credit Hours** | | |
| Lecture/ Tutorial | Practicum | Experiential learning |
| 60 Hours |  | 30 Hours  1. Case Studies  2. Group Discussion  3. Project Work |

| **Name of the Subject: Indian Financial System**  **Type of Course: Minor**  **Paper Code: CFA042N102**  **Course Level: 100**  **Credit Assigned to the Course: 3 credits**  **Scheme of Evaluation: Theory**  **L-T-P-C: 2-1-0-3** |
| --- |

**Course Objective:** The objective of the course is to provide students an understanding of basic concepts of Personal Finance and an elaborate understanding about the concept of investment.

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

|  |  |  |
| --- | --- | --- |
| **SI No.** | **Course Outcomes** | **Bloom's Taxonomy Level** |
| **CLO 1** | **Define** the various terms of Personal Finance, savings and investment, mutual funds and risk in investment | **BT 1** |
| **CLO 2** | **Compare and contrast** the various concepts of Savings and Investment | **BT 2** |
| **CLO 3** | **Evaluate** the element of risk in investment | **BT 3** |
| **CLO 4** | **Analyze** the investment techniques and options in regards to Mutual Funds | **BT 4** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I** | **Introduction to Indian Financial System**  Meaning and types of finance, Rudimentary Finance; Direct Finance; Indirect Finance; Financial System: meaning, definitions, and Significance, Features and components of Indian Financial System, functions of Indian financial system; to understand role of financial system in Economic development  Structure of Indian Financial System  Phase 1: Pre-1951 or Pre-planning Era; Phase 2: 1951 to Late 1980s  Phase 3: Post-1990 or Post liberalization Era Organizational Structure of the Indian Financial System | **15** |
| **II.** | **Financial Market:**  Introduction of financial market; Features of the Indian Financial Market; Classification of Financial Markets in India  **Money Market:** Concept and Significance, Features or Characteristics of Indian Money Market, Importance/Functions of the Money Market; Indian Money Market; Participants in the Money Market ; Conditions for Developed Money Market**;** Money Market Instruments; Treasury Bill Market ; Commercial Bill Market; Certificate of Deposit(CD); Commercial Paper Market; Repo and Reverse Repo; Call Money Market; Acceptance House; Importance/Functions of Acceptance House; Discount House; Features of Discount House ; Importance and Functions of Discount House in India, Financial Instruments of Indian Money Market, Risk Exposure in Money Market  **Capital Market:** Features, classification**;** Broad Structure in the Indian Capital Markets, Functions and Role of Indian Capital Market, Capital market instruments- Shares, debentures, Government bonds, Gold Bonds derivatives. GDR, ADR, IDR; Primary market meaning and functions**,** Structure of Primary Market in India  **Secondary market**: Meaning, Objectives and Functions of Secondary Market, Importance of Secondary Market,  Stock Market, Functions of a Stock Exchange, Listing of Securities, Listing Agreement, Trading System in Stock Market, Role of NSCCL | **15** |
| **III** | **Financial Institutions and Services:**  **Financial Institutions**: Classification- Banking and Non-Banking Institutions. Banking structure in India. Commercial, Rural and Cooperative Banks – meaning, features and functions; Non-Banking Institutions- Meaning, features and classifications, Role of Non-Banking Financial Institutions;  **Financial Services**: Meaning and features of financial services. Classification of financial services-Fund based/ asset-based and fee-based services, Importance of financial services, concept of emerging financial services-leasing, hire purchase, merchant banking, depository, credit rating, mutual funds, venture capital | **15** |
| **IV** | **Regulators:**  Regulators of Indian Financial Market; Central Government; Reserve Bank of India; Company Law Board; Security and Exchange Board of India (SEBI); SEBI and Investors’ protection measures IRDA: Its functions and role, Pension Fund Regulatory and Development Authority (PFRDA)Its functions and role. | **15** |
|  | **TOTAL** | **60** |

**Text Book:**

1.Indian Financial System- Provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1.BholeL.M, (2009), *Financial Market & Instruments,* Tata McGraw Hill, New Delhi

2.Khan, MY;(2016), *Indian Financial System,* Tata McGraw Hill, New Delhi.

3.Pathak, B (2007). *The Indian financial system: Markets, institutions and services, 2/E*. Pearson Education India.

4.Gurusamy. (2009). *Indian financial System,2E*. Tata McGraw-Hill Education.

**Note: Latest edition readings shall be used**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, analytical and theoretical cases.

|  |  |  |
| --- | --- | --- |
| **Notional Credit Hours** | | |
| Lecture / Tutorial | Practicum | Experiential learning |
| 60 Hours |  | 30 Hours  1.Presentation  2. Group Discussion  3. Case Studies |

| **Name of the Subject: Tally**  **Type of Course: SEC**  **Paper Code: CFA042S102**  **Course Level: 100**  **Credit Assigned to the Course: 3 credits**  **Scheme of Evaluation: Practical**  **L-T-P-C: 0-0-4-0** |
| --- |

**Course Objective:**

The objective of the course is to provide an understanding of basic concepts and definitions of Tally ERP with the knowledge and application of Tally in solving real life accounts problems.

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

|  |  |  |
| --- | --- | --- |
| **SI No.** | **Course Outcomes** | **Bloom's Taxonomy Level** |
| **CLO 1** | **Operate** the various applications of Tally in ensuring smooth flow of business operations | **BT 1** |
| **CLO 2** | **Examine** the level of efficiency of a business in the context of maintaining proper records of transactions, stock records, and vouchers and taxation records. | **BT 2** |
| **CLO 3** | **Develop** solutions to complex business problems using various applications of Tally | **BT 3** |

**COURSE OUTLINES:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Tally Accounting**  Introduction to Tally and Company Creation, Company Info, Account Info, Cash & Bank Voucher, Cost Centre & Cost Categories and B.R.S, Stock Info and Goods Transfer, Purchase Order, Challan, Bill and Return, Sales Order, Challan, Bill, Return, Batch, Stock Behaviour and Additional Features | **15** |
| **II.** | **Company creation & passing of entries**  Voucher Class and Interest Calculation, Manufacturing, Price List and Stock Adjustment, Unconventional Voucher, Scenario and Budget, Account Confirmation and Export, Import, User Maintenance, Tally Audit | **15** |
| **III.** | **TDS using Tally**  Concept of TDS & Enabling TDS in Tally, Master, Deduction, Payment & Challan, TDS on Rent & Commission, TDS on Commission, TDS on Advance Payment | **15** |
| **IV** | **Payroll using Tally**  1.Basic Concepts of PF & ESI, Employee Category, Group & Employee Creation, Payroll Unit, Attendance & Production type and Earning Pay Head Creation, Employees PF & ESI Deduction Pay head, Employer’s PF & ESI Contribution Pay Heads and PF Admin Charges  2.Attendance & Production Entry, Salary, PF, PF Admin Charges & ESI Processing and Salary, PF & ESI Payment  3.Reports - Payment Advice, PF & ESI Challan, Generation of Pay Slip | **15** |
| **TOTAL** | | **60** |

**Text Book:**

1.TALLY – Will be provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

**1.** Nadhani, A. K. (2018). *GST accounting with tally. ERP 9*. Bpb Publication.

2. Nadhani. (2009). Tally*. ERP 9 training guide*.

**Note: Latest edition readings shall be used**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by practical classes in the laboratory.

|  |  |  |
| --- | --- | --- |
| **Notional Credit Hours** | | |
| Lecture / Tutorial | Practicum | Experiential learning |
|  | 60 Hours | 30 Hours  1. Workshop  2. Group Discussion  3. Project Work |

|  |
| --- |
| **Subject Name: Basics of E-Commerce Subject Code: VAC992V402**  **L-T-P-C – 3-0-0-3 Credit Units: 03 Scheme of Evaluation: (THEORY)** |

**Course Objective:**

The objectives of the course are:

* To understand basic concept of E-commerce
* To understand E-Commerce model
* To understand E-Commerce Security and Legal issue

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics/ Course Contents** | **Periods** |
| **I.** | **Introduction to E Commerce:**  Concept and Definition of E Commerce, E-Commerce based activities, Goals of E-Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, | **12** |
| **II.** | **Ecommerce Application:** Electronic Commerce Applications, Framework of E-Commerce, Supply Chain Management, Electronic Commerce and Electronic Business. | **8** |
| **III.** | **Planning and Technology for Online Business:**  Nature and dynamics of the internet. Electronic business models: B2B, B2C, C2C, C2B. Website Design: Pure online vs. brick and click business; assessing requirement for an online business designing. | **12** |
| **IV** | **Internet and E Commerce**: Internet and its Evolution, IT Infrastructure, Middleware, Domain names, Contents: Text and Integrating E-business applications. Component of Internet Information technology structure, Development of Intranet, Extranet and their Difference. | **8** |
| **TOTAL** | | **40** |

**Text Book:**

Agarwal, K.N., Ararwalar, D.; (2006); *Business on the Net: What’s and How’s of E-Commerce*; Macmillan; New Delhi.

**Reference Books:**

1. Whinston, K.; (1996); *Frontiers of electronic Commerce*; Pearson Publication.

2. P.T. Joseph S.J., (2007); *E-Commerce*, PHI Pvt. Ltd.; New Delhi

3. Cady, GlccHarrab, McGregor Pat; (1996); *Mastering the Internet*; BPB Publication; New Delhi

4. Diwan, Prag, Sharma, S.; (2002); *Electronic Commerce – A Manager’s Guide to E – Business*; Vanity Books International; Delhi.

5. Minoli and Minol; (2007); *Web Commerce Technology Hand Book*; Tata McGraw Hill; New Delhi.

**NOTE: Latest edition of the readings may be used.**

**Course outcome:**

The students will

* Be able to explore the various business models of E commerce.
* Have conceptual knowledge about e-commerce, e-business, e-marketing and its legal framework.

|  |
| --- |
| **SYLLABUS (3rd Semester)** |

|  |
| --- |
| **Name of the Subject: Business Mathematics and Statistics**  **Type of Course: Major**  **Paper Code: CFA042M301**  **Course Level: 200**  **Credit Assigned to the Course: 4**  **Scheme of Evaluation: Theory**  **L-T-P-C: 3-1-0-4** |

**Course Objective:**

The goal of this course is to acquaint the students with fundamental mathematical concepts with a focus on how they apply to business and economic problems.

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

|  |  |  |
| --- | --- | --- |
| **S.NO** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the concepts related to Business mathematics and statistics | **BT 1** |
| **CO 2** | **Illustrate** the techniques of Business Mathematics and Statistics | **BT 2** |
| **CO 3** | **Apply** the functions of statistics to solve real life problems | **BT 3** |
| **CO 4** | **Analyse** the relationship between two or more variables | **BT 4** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Theory of Equations**  Meaning, types of equations – Simple linear and simultaneous equations, quadratic equation factorization and formula method, problems on commercial application.  **Set Theory**  Set Theory: Definition, Presentation of sets, Different types of sets, Set Operations, Laws of algebra of sets. | **20** |
| **II.** | **Matrix and Determinants**  Meaning and types of matrices –operations of addition, subtraction, multiplication of two matrixes – problems transpose and determinant of a square matrix- minor of an element co-factor of an element of determinants. Application of determinants in business problems.  **Mathematics of Finance**  Simple and Compound Interest, Concept of present value. Types of annuities, Present values and accumulated values of these annuities. Applications to Investment decisions, Valuations of simple loans and debentures, Problems relating to sinking funds. | **20** |

| **III** | **Measures of Central Tendency and Measures of Dispersion and Moments, Skewness and Kurtosis**  Common measures of central tendency – mean median and mode; Partition values – quartiles, deciles, percentiles  Common measures of dispersion – range, quartile deviation, mean deviation and standard deviation; Measures of relative dispersion  Different types of moments and their relationships, Meaning of skewness and kurtosis, Different measures of Skewness and Kurtosis | **20** |
| --- | --- | --- |
| **IV** | **Correlation and Regression and Probability Theory**  Scatter diagram, Simple correlation coefficient, Simple regression lines; Spearman’s rank correlation; Measures of association of attributes  Meaning of probability; Different definitions of probability, Conditional probability; Compound probability; Independent events; (excluding Bayes’ Theorem) | **20** |
| **TOTAL** | | **80** |

**Text Book:**

1.Business Mathematics and Statistics - Provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1. Levin, R. I., & Rubin, D. *Statistics for management*. Pearson Education India.
2. DAS. (n.d.). *Business mathematics and statistics*. Tata McGraw-Hill Education.
3. Raghavachari, M. (1980). Mathematics for management: *An Introduction*. Tata McGraw-Hill Education.
4. Baruah, S. (2000). *Basic Mathematics and its Application in Economics*. Laxmi Publications
5. Bhardwaj, R. S. (2007). *Mathematics for Economics and Business*. Excel Books India.

# NOTE: Latest edition of the readings shall be used.

|  |  |  |
| --- | --- | --- |
| **Notional Credit Distribution** | | |
| **Lectures Tutorials** | **Practical** | **Experiential Learning** |
| **80 hours** |  | **40 hours**   1. **Project** 2. **Group**   **Discussion**   1. **Case studies** |

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| --- |
| **Name of the Subject: Income Tax Law and Practice**  **Type of Course: Major**  **Paper Code: CFA042M302**  **Course Level: 200**  **Credit Assigned to the Course: 4**  **Scheme of Evaluation: Theory** |

**Course Objective:**

This course seeks to teach students the legal principles governing the collection of income taxes in India. It also attempts to give the students the ability to put the same theory into practice.

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

|  |  |  |
| --- | --- | --- |
| **S.NO** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the fundamental principles of income tax legislation. | **BT 1** |
| **CO 2** | **Classify** the categories of income and calculate the income under the different heads | **BT 2** |
| **CO 3** | **Make use of** the provisions of the Act to determine taxable income | **BT 3** |
| **CO 4** | **Analyse** and file the income tax return | **BT 4** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Basic Concepts and Definitions**  Assessee, Previous year, Assessment year, Sources of income, Heads of income, Agriculture Income, Gross total income, Total income, Tax Evasion, Tax avoidance, Tax planning, Tax Planning for Individuals (Salaried Persons, Business Persons)  **Residential Status and Incidence of Tax**  **Incomes which do not form part of Total Income** | **20** |
| **II.** | **Heads of Income and Provisions governing Head of Income** Income from Salaries, Income from House property, Profits and Gains of Business or Profession, Capital Gains. Income from Other Sources, | **20** |
| **III** | **Income of other Persons included in Assessee’s Total Income**  Remuneration of spouse, income from assets transferred to spouse and Son’s wife, income of minor  **Set off and Carry Forward of Losses**  Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses  **Deductions from Gross Total Income**  **Computation of Total Income and Tax Payable**  Rate of tax applicable to different assesses, Computation of tax liability of an individual, firm and company | **20** |
| **IV** | **Provision for Filing of Return**  Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN, Online application of PAN, E-filing of ITR  **Assessment of Return**  Self-assessment, summary assessment u/s 143(1), scrutiny assessment u/s 143(3) and best judgment assessment u/s 144  **Advance Tax**  When liable to pay, due dates and computation of advance tax  **Interest**  Interest u/s 234A, 234B, 234C  **TDS**  Provisions, Rate of TDS, Rates of TDS, Accounting treatments, e-TDS, Payment of TDS, Generation and filing of TDS Return | **20** |
|  | **TOTAL** | **80** |

# Text Book:

# 1.Income Tax Laws and Practice: – To be delivered by ICA Eduskills Pvt. Ltd.

# Reference Books:

1. Singhania, V. K. (2009). *Direct taxes - Law & practice*. Taxmann Publications Private Limited
2. Lal, B. B. (1983). *Income tax law and practice*. Taxmann Publications Private Limited

**NOTE: Latest edition of the readings shall be used**

|  |  |  |
| --- | --- | --- |
| **Notional Credit Distribution** | | |
| **Lectures Tutorials** | **Practical** | **Experiential Learning** |
| **80 hours** |  | 1. **hours**    * + 1. **Project**        2. **Group Discussion**        3. **Case studies** |

|  |
| --- |
| **Name of the Subject: Business Economics**  **Type of Course: Minor**  **Paper Code: CFA042N301**  **Course Level: 200**  **Credit Assigned to the Course: 4**  **Scheme of Evaluation: Theory**  **L-T-P-C: 3-1-0-4** |

**Course Objective:**

The objective of the course is to impart students with a comprehensive understanding of the principles and concepts of economics as applied to business decision-making and equip them with analytical skills to evaluate and optimize economic outcomes in various business scenarios.

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

|  |  |  |
| --- | --- | --- |
| **S.NO** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Understand** the functioning of different economic systems | **BT 1** |
| **CO 2** | **Illustrate** the concepts of equilibrium, inflation, pricing and market demand | **BT2** |
| **CO 3** | **Develop** the charts associated in the area of Business Economics. | **BT3** |
| **CO 4** | **Analyse** and interpret market mechanism and behaviour of firm | **BT4** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Introduction: -** Basic Problems in an economy, meaning, nature and scope, characteristics of business economics, National Income and its importance in Business Economics. Money and Banking in an Economy. | **18** |

| **II.** | **Consumer Equilibrium and Elasticity of Demand**  Demand and supply analysis; Elasticity of demand- price, income, cross elasticity and arc elasticity; Marginal revenue, Average revenue and elasticity of demand. Demand forecasting.  Ordinal utility analysis of consumer behavior: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus**;** Revealed Preference theory. | **22** |
| --- | --- | --- |
| **III.** | **Inflation, Unemployment and Labor Market: -** Inflation - causes and effects, types of inflation, Demand pull and cost push inflation. Measures to control inflation. Social Costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labor Market and its interaction with the production system. Tradeoff between Inflation and Unemployment. | **20** |
| **IV** | **Pricing & Market**  Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm**,** Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. Price determination and equilibrium of firm in different market situations; Factor pricing. | **20** |
| **TOTAL** | | **80** |

**Text Book:**

1. Business Economics - Provided by ICA Edu skills Pvt. Ltd.

**Reference Books:**

1. Sampat Mukherjee, Managerial Economics, New Central Book Agency, Kolkata – 9
2. Ahuja H.L., Business Economics, S. Chand & Co. New Delhi
3. Micro Economics Theory: John P. Gould, Gr. and Edward P. Lazear – All India Traveller, Delhi
4. G.S Gupta: Managerial Economics Mc Hill Education.

# NOTE: Latest edition of the readings shall be used.

|  |  |  |
| --- | --- | --- |
| **Notional Credit Distribution** | | |
| **Lectures Tutorials** | **Practical** | **Experiential Learning** |
| **80 hours** |  | **40 hours**   1. **Project** 2. **Group**   **Discussion**   1. **Case studies** 2. **Debate** |

|  |
| --- |
| **Course: IDC**  **Title of the Paper: BASICS OF ACCOUNTING Subject Code:COM042I301**  **L-T-P-C – 2-1-0-3 Credit Units: 03 Scheme of Evaluation: THEORY** |

**Course Objective:** The course aims to help learners coming from non-commerce background to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.

|  |  |  |
| --- | --- | --- |
| **On successful completion of the course the students will be able to:** | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **State** the introduction to basics of accounting and basic accounting terms | **BT 1** |
| **CO 2** | **Recognize** the preparation of journalizing, vouchers, double entry system, classification of accounts | **BT 2** |
| **CO 3** | **Discuss** the accounting for subsidiary books, bank reconciliation statement and preparation of cash book | **BT 2** |
| **CO 4** | **Demonstrate** ledger; debtors ledger, creditors ledger and general ledger. | **BT 3** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Introduction to accounting:**  Accounting- Meaning, objectives, accounting as a source of information, internal and external users, qualitative characteristics of accounting information, basic accounting terms, accounting principles | **15** |
| **II.** | **Recording of Transaction I:**  Accounting cycle, source documents, vouchers, meaning and classification of account, concept and rules for debit and credit, concept of double entry system. Concept and classes of books of accounts.  **Journal** - Meaning, features, functions, advantages. Journalising, steps for journalising, types of journal entries, preparation of journal. Capital and revenue items-meaning and features | **15** |
| **III** | **Recording of transaction II:**  Subsidiary books -Meaning, necessity, types-purchase books, sales book, purchase return book, sales return book.  Cash book- Meaning, importance, features, types-single column, double column, petty cash book. Preparation of cash book. Preparation of Bank reconciliation Statement. | **15** |
| **IV** | **Ledger Accounts:**  Ledger - meaning, importance, objectives, features of ledger accounts; ledger posting and preparation of ledger accounts; sub-division– Debtors’ Ledger, Creditors’ Ledger and General Ledger. | **15** |
| **TOTAL** | | **60** |

**Text Book:**

1. Hanif. M & Mukherjee, (2017), *Financial Accounting,* Tata Mc Graw Hill. New Delhi
2. Bhattacharya Ashish, (2017), *Essentials of Financial Accounting,* PHI Learning, Delhi

**Reference Books:**

1. Goyal Kumar Bhushan (2017); *Fundamentals of Financial Accounting*, Taxmann, New Delhi**.**
2. Lal Jawahar and Srivastava Seema; *Financial Accounting Principles and Practices*; S.Chand Publication, New Delhi
3. Monga, J. R. (2017). *Financial Accounting: Concepts and Applications.* New Delhi: Mayur
4. Dam. B. B, Gautam H C and et.al; (Recent Edition), *Theory and Practice of Accountancy,* Gayatri Publication, Guwahati.

**NOTE: Latest edition of the readings may be used.**

|  |  |  |
| --- | --- | --- |
| **Notional Credit Distribution** | | |
| **Lectures Tutorials** | **Practical** | **Experiential Learning** |
| **60 hours** |  | **30 hours**   1. **Project** 2. **Group**   **Discussion**   1. **Case studies** 2. **Debate** 3. **Role Play** |

|  |
| --- |
| **Course Title: CEN III – Fundamentals of Business Communication**  Course Code:CEN982A301  **Totalcredits:**1  Courselevel:200  **L-T-P-C**:1-0-0-1  **SchemeofEvaluation:**TheoryandPractical |

CourseObjective:Theaimifthecourseistodevelopessentialbusinesscommunicationskills,includingeffectivewriting,speaking,andinterpersonalcommunication,toenhanceprofessionalinteractions,collaboration,andsuccessfulcommunicationstrategieswithindiversecorporateenvironments.

CourseOutcomes:Onsuccessful completion ofthecoursethestudentswill beableto:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **SINo** | | **Course Outcome** | | **Blooms**  **TaxonomyLevel** |
| **CO1** | | Defineandlistbusinessdocumentsusingappropriateformatsandstyles,demonstratingproficiencyinwritten communicationforvariousbusinesscontexts. | | **BT1** |
| **CO2** | | Demonstrate confident verbal communicationskillthroughpersuasivepresentations,activelistening,andcleararticulationto engageand influencediversestakeholders. | | **BT2** |
| **CO3** | | Apply effective interpersonal communication strategies, includingconflictresolutionandactiveteamwork,tofosterpositiverelationshipsandcontributetosuccessfulorganizationalcommunication dynamics | **BT3** |

|  |  |  |
| --- | --- | --- |
| **DetailedSyllabus** | | |
| **Units** | **Course Contents** | **Periods** |
| **I** | **BusinessCommunication:SpokenandWritten**   * TheRoleofBusinessCommunication * ClassificationandPurposeofBusinessCommunication * TheImportanceofCommunication inManagement * Communication TrainingforManagers * Communication StructuresinOrganizations * InformationtobeCommunicated attheWorkplace * WritingBusinessLetters, Notice, AgendaandMinutes | **5** |
| **II** | **NegotiationSkillsinBusinessCommunication**   * The Nature andNeedforNegotiation   + Situationsrequiringandnotrequiringnegotiations * FactorsAffecting Negotiation   + Location,Timing,SubjectiveFactors * Stagesin theNegotiationProcess   + Preparation,Negotiation,Implementation * Negotiation Strategies | **5** |
| **III** | **Ethicsin BusinessCommunication**   * EthicalCommunication * Values,EthicsandCommunication * Ethical DilemmasFacing Managers * AStrategicApproachto BusinessEthics * Ethical CommunicationonInternet * EthicsinAdvertising | **5** |
| **IV** | **BusinessEtiquettesandProfessionalism**   * Introduction toBusinessEtiquette * InterviewEtiquette * SocialEtiquette * Workplace Etiquette * Netiquette | **5** |

# Text:

**1.***BusinessCommunication*byShalini Verma

# References:

1. *BusinessCommunication*byPDChaturvediandMukeshChaturvedi
2. *TechnicalCommunication*by MeenakshiRamanandSangeetaSharma

|  |  |  |
| --- | --- | --- |
| **CreditDistribution** | | |
| **Lecture/Tutorial** | **Practicum** | **ExperientialLearning** |
| 15hours | - | 10hours   * GroupDiscussion * Presentation * Quiz * CaseStudy |

|  |
| --- |
| **Course Title:** BehaviouralSciences-III  Course Code:BHS982A304  **Totalcredits:**1  Courselevel:200  **L-T-P-C**:1-0-0-1  **SchemeofEvaluation:**TheoryandPractical |

Courseobjective:Toincreaseone’sabilitytodrawconclusionsanddevelop inferencesaboutattitudes and behaviour, when confronted with different situations that are common in modernorganizations and to enable the students to understand the process of problem solving andcreativethinking.

Course outcomes: On completion of the course the students will beable to:

CO1: Understandtheprocessofproblem solving and creative thinking.

CO2:Developand enhanceofskillsrequiredfordecision-making.

|  |  |  |
| --- | --- | --- |
| **Modules** | **CourseContents** | **Periods** |
| **I** | **ProblemSolvingProcess**  Definingproblem,theprocessofproblemsolving,Barrierstoproblemsolving(Perception,Expression,Emotions,Intellect,surroundingenvironment) | **4** |
| **II** | **Thinkingasa toolforProblemSolving**  Whatisthinking:TheMind/Brain/BehaviourCriticalThinkingand Learning:  -MakingPredictionsandReasoning.  -Memoryand CriticalThinking.  -EmotionsandCritical Thinking. | **4** |
| **III** | **CreativeThinking**   * Definitionand meaningofcreativity, * Thenatureofcreativethinking:ConvergentandDivergent thinking, * Ideagenerationandevaluation(BrainStorming) * Imagegenerationand evaluation.   - Thesix-phasemodel ofCreativeThinking:ICEDIPmodel | **4** |
| **IV** | **Building Emotional Competence**Emotional Intelligence – Meaning,components, Importance and RelevancePositiveandNegativeemotions  HealthyandUnhealthyexpressionofemotions | **4** |
| **Total** | | **16** |

**Textbooks:**

* JWilliam Pfeiffer(ed.)Theoriesand ModelsinApplied BehaviouralScience,Vol3,Management;Pfeiffer&Company
* [Blair J. Kolasa,](https://www.amazon.in/Blair-J-Kolasa/e/B001K8XQ48/ref%3Ddp_byline_cont_book_1) Introduction to Behavioural Science for Business,John Wiley & Sons Inc.

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| **Syllabus 4th Semester** |

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| **Name of the Subject: Cost & Management Accounting**  **Type of Course: Major**  **Paper Code: CFA042M401**  **Course Level: 200**  **Credit Assigned to the Course: 4**  **Scheme of Evaluation: Theory**  **L-T-P-C: 3-1-0-4** |

**Course Objective:**

The objectives of the course are to impart knowledge of the cost accounting principles for cost determination in various industries using different costing approaches and also to provide the opportunity to learn about management accounting's theories, practices, and methodologies in order to aid in managerial planning, control, and decision-making**.**

**COURSE OUTCOME: On successful completion of the course the students will be able to learn:**

|  |  |  |
| --- | --- | --- |
| **S.I No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** various cost and management accounting terms. | **BT 1** |
| **CO 2** | **Illustrate** the process of preparing cost and management accounts | **BT2** |
| **CO 3** | **Apply** the concepts of management accounting for taking important managerial decisions | **BT3** |
| **CO 4** | **Analyse** the financial statements to select the best company for investment | **BT 4** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Introduction to Cost Accounting**  Objectives and scope of Cost Accounting, Cost centers and Cost units, Profit measurement, Elements of Cost, Separating the components of semi-variable costs, Installation of a Costing system, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management.  **Cost Ascertainment**  Material Cost, Labour Cost & Overheads | **20** |
| **II.** | **Job Costing, Contract Costing and Process Costing**  Job Costing - Ascertainment of Job based Cost  Contract Costing – Job vs Contract costing, Progress payments, Retention money, Escalation clause, Contract accounts  Process Costing - Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour& Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts, Need for Valuation of WIP | **20** |
| **III** | **Introduction to Management Accounting**  **Marginal Costing**  Marginal Cost, Contribution, P/V ratio, Break Even Point, Production or Buy decision  **Budgetary Control**  Budget and Budgetary Control, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget), flexible budget  **Standard Costing & Variance Analysis**  Material and Labour Variances | **20** |
| **IV** | **Introduction to Financial Statements Analysis**  Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to FSA, Parties interested in FSA.  **Tools and techniques of Financial Statements Analysis**  Basic concepts of Comparative and Common size Income Statement and Balance Sheet; Accounting Ratios (Liquidity, Solvency, Activity, Profitability); Preparation of Cash Flow Statement and Fund Flow Statement | **20** |
| **TOTAL** | | **80** |

**Text Book:**

1.Cost and Management Accounting- Provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1. Banerjee, B. (2014). *Cost accounting theory and practice*. PHI Learning Pvt.
2. Lal, J., Srivastav, S., & Singh, M. (2019). *Cost accounting: Text, problems and cases*. McGraw-Hill Education.
3. Khan. (2014). *Cost accounting*. McGraw Hill Education (India) Pvt.Ltd

# NOTE: Latest edition of the readings shall be used.

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| --- | --- | --- |
| **Credit Distribution** | | |
| **Lectures Tutorials** | **Practical** | **Experiential Learning** |
| **80 hours** |  | **40 hours**   1. **Project** 2. **Group**   **Discussion**   1. **Case studies** 2. **Debate** |

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| **Name of the Subject: Goods and Services Tax**  **Type of Course: Major**  **Paper Code: CFA042M402**  **Course Level: 200**  **Credit Assigned to the Course: 4**  **Scheme of Evaluation: Theory**  **L-T-P-C: 3-1-0-4** |

**Course Objective:**

The objective of the course is to impart knowledge of principles and provisions of GST, Customs Law and excise laws, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

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

|  |  |  |
| --- | --- | --- |
| **SI No** | **Course Outcomes** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** various concepts and terminologies of goods and services tax (GST), | **BT 1** |
| **CO 2** | **Understand** the meaning of terms associated with GST | **BT2** |
| **CO 3** | **Apply** the functions of GST | **BT 3** |
| **CO4** | **Analyse** the procedure for claiming refund under GST law | **BT 4** |

**COURSE OUTLINE:**

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| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Introduction**  Basic concepts of GST, Central Excise, Customs duty  Evaluation of GST, Objectives of implementation of GST, Benefits of GST, Components of GST, Person liable to pay GST, Difference between present tax structure and GST structure. | **20** |
| **II.** | **Levy & Collection of Tax**  Meaning and Scope of supply, Supplies neither a supply of goods nor a supply of services, Tax liability on Composite Supply, Tax liability on Mixed Supply, Levy and collection of tax, Composition Scheme, Exemption from Tax  **Time and Place of Supply**  Time of Supply, Place of Supply  **Value of Supply**  Value of Supply, Discount | **20** |
| **III** | **Input Tax Credit**  Eligibility and conditions, Utilization of ITC, ITC not available, Apportionment of credit, Input Tax Credit on advance payment, Input Tax credit on supplies for which payment is not made within 180 days, ITC on Capital Goods, ITC on stock held as on the date of registration, ITC in case of goods sent for Job Work | **20** |
| **IV** | **General Procedures**  Registration, Tax Invoice, Accounts & Records, Payment of Tax, Returns, ITC Matching and Auto-Reversal, Refund of Tax, E-Way Bill, Transitional Provisions  **GST Accounting**  Accounting treatment of GST, GST using Tally, GSTN | **20** |
|  | **TOTAL** | **80** |

**Text Book:**

1.Goods and Service Tax - Provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1.Garg, R., & Garg, S. (2020). *GST laws manual*: Acts, rules and forms. Bloomsbury Publishing.

**Note: Latest edition readings shall be used**.

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| **Credit Distribution** | | |
| **Lectures Tutorials** | **Practical** | **Experiential Learning** |
| **80 hours** |  | **40 hours**   1. **Project** 2. **Group**   **Discussion**   1. **Case studies** |

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| **Name of the Subject: Trade and Commerce in Ancient India**  **Type of Course: Major**  **Paper Code: CFA042M403**  **Course Level: 200**  **Credit Assigned to the Course: 4**  **Scheme of Evaluation: Practical**  **L-T-P-C: 3-1-0-4** |

**CourseObjective:** The objective of this course is to understand the economic system and explore the accounting practices and techniques used in ancient India.

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| **Sl. No** | **CourseOutcomes:** | **Blooms**  **TaxonomyLevel** |
| **CO1** | **Define** the legal and regulatory frameworks governing commerce in ancient Indian society. | **BT1** |
| **CO2** | **Discuss** the accounting, auditing, taxation practices and techniques employed in ancient India. | **BT2** |
| **CO3** | **Identify** the evolution of banking and financial systems in ancient India | **BT3** |
| **CO4** | **Discover** the impact of geographical, cultural, and technological factors on trade and commerce in ancient India. | **BT4** |

**COURSE OUTLINE:**

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| **Modules** | **Topics&CourseContents** | **Periods** |
| **I.** | **Economic System, Trade and Commerce in Ancient India**  Ancient trade routes and their significance, Commodities traded in ancient India , Ancient Indian trade relations with other civilizations - Roman Empire, Southeast Asia, China , Silk Route and India's trade with the Roman Empire and other regions , Portcities and maritime trade, Barter system and the evolution of currency , Coinage and monetary systems in ancient India | **20** |
| **II** | **Accounting, Auditing and Taxation in Ancient India**  Record-keeping methods in ancient India (e.g., clay tablets, inscriptions) , Roleofaccountants and auditors in ensuring financial transparency , Examples of audits mentioned in ancient texts (such as the Arthashastra) , Taxation systems in ancient Indian kingdoms (e.g., land revenue, customs duties), Administrative structures for tax collection and revenue management , Useoftax revenue for public works and welfare | **20** |
| **III.** | **Banking and Financial System in Ancient India**  Overview of the role of banking in ancient Indian trade and commerce ,, Development of indigenous banking systems,Definition and role of moneylenders (sahukars) in ancient banking , Barter system and the evolution of currency , Coinage and monetary systems in ancient India | **20** |
| **IV** | **Governance and Administrationin Ancient India**  Economic policies during the MauryanEmpire ,Dhammapolicy and its impact on economy and governance., Welfare measures, trade, and religious patronage under Ashoka's rule , Vidur's advice on decision-making, diplomacy, and justice , Chanakya's strategies for military campaigns, diplomatic negotiations, and efficient administration , Application of Vidur and Chanakya's principles in real-world governance scenarios | **20** |
| **TOTAL** | | **80** |

**SuggestedReadings/Material:**

1. The Economic History of Ancient India" by R. C. Dutt- Published by Atlantic Publishers and Distributors Ltd, 2004.

1. "Trade and Commerce in Ancient India" by R.K. Pruthi- Published by Abhinav Publications, 2004.
2. "Ancient Indian Accounting and Auditing Practices: A Comparative Study" by R.P. Singh- Published by Deep & Deep Publications Pvt. Ltd, 2007.
3. "History of Indian Accounting" by P.R. Chaudhary- Published by New Saraswati House (India) Pvt. Ltd, 2011.
4. "Taxation in Ancient India" by R.S. Sharma- Published by Motilal Banarsidass, 2001.
5. "Banking in Ancient India" by D.R. Gadgil- Published by Abhinav Publications, 2004.
6. "The State in Ancient India" by R.C. Majumdar- Published by Firma KLM Private Limited, 1977.

**NOTE: Latesteditionofthereadingsmaybeused.**

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| **Credit Distribution** | | |
| **Lectures Tutorials** | **Practical** | **Experiential Learning** |
| **80 hours** |  | **40 hours**   1. **Project** 2. **Group**   **Discussion**   1. **Case studies** |

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| **Name of the Subject: Portfolio Management**  **Type of Course: Minor**  **Paper Code: CFA042N401**  **Course Level: 200**  **Credit Assigned to the Course: 3**  **Scheme of Evaluation: Theory**  **L-T-P-C: 3-1-0-4** |

**Course Objective:** The objective of the course is to impart knowledge of portfolio management and also to facilitate students to know the technique of portfolio management in making investment decisions.

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

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| **S.I No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the terms associated with Portfolio Management. | **BT 1** |
| **CO 2** | **Demonstrate** the processof development of a portfolio. | **BT 2** |
| **CO 3** | **Apply** the concept of risks and return to develop a portfolio | **BT 3** |
| **CO 4** | **Analyse** the process of formulating portfolio structures | **BT 4** |

**COURSE OUTLINE:**

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| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Introduction**  Portfolio – Meaning, Objectives, Terms relating to Portfolio; Investment- meaning, principles, objectives, Investment distinguished from Speculation and Gambling, Investment options- financial and non-financial assets; Introduction to Portfolio Management – Phases of Portfolio Management – Role of Portfolio Managers, Securities analysis- fundamental and technical analysis | **15** |
| **II.** | **Risk & Return**  Risk & Return: Meaning and Concept of Risk & Return, Elements of Risk, Systematic & Unsystematic Risk, Measurement of risk in terms of Standard Deviation and variance, the relationship between risk and return. | **15** |
| **III.** | **Portfolio Analysis and selection**  **Portfolio Analysis:** Meaning and significance; calculation of expected return and risk of a portfolio; Portfolio risk and diversification of investment  **Portfolio selection:** Concept of optimal portfolio, meaning of portfolio selection, Portfolio opportunity set, Markowitz model, Single Index model, measuring return and risk under single index model, CAPM- Pricing of securities with CAPM | **15** |
| **IV** | **Portfolio Review and evaluation**  **Portfolio Review-** Meaning and need of Portfolio revision, constraints in Portfolio revision, portfolio revision strategies, formula plans  **Portfolio Evaluation:** meaning and need, evaluation perspective, measuring risk adjusted returns- Sharpe Ratio, Treynor Ratio, Jensen Ratio | **15** |
| **TOTAL** | | **60** |

**Text Book:**

1.Portfolio Management – Will be provided by ICA Edu skills Pvt. Ltd.

**Reference Books:**

1. Security Analysis and Portfolio Management. Kevin., S. PHI Learning Private Limited 2020
2. V.K Bhalla – Investment Management, S Chand & Co.

# NOTE: Latest edition of the readings shall be used.

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| --- | --- | --- |
| **Credit Distribution** | | |
| **Lectures Tutorials** | **Practical** | **Experiential Learning** |
| **80 hours** |  | **40 hours**   1. **Project** 2. **Group**   **Discussion**   1. **Case studies** 2. **Debate** |

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| **Name of the Subject: Computer Application in Business**  **Type of Course: Minor**  **Paper Code: CFA042S412**  **Course Level: 200**  **Credit Assigned to the Course: 3**  **Scheme of Evaluation: Practical**  **L-T-P-C: 1-0-3-4** |

**Course Objective:**

The objectives of the course are to provide basic ideas of Advance Excel functions and applications and also to develop an understanding of Excel in Finance and Accounts.

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

|  |  |  |
| --- | --- | --- |
| **SI No:** | **Course Outcomes** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** various computer related terms | **BT 1** |
| **CO 2** | **Explain** the various programs and functions of Computer | **BT 2** |
| **CO 3** | **Solve** various business problems using computer applications. | **BT 3** |
| **CO 4** | **Analyse** the effectiveness and efficiency of work using computer software. | **BT 4** |

**COURSE OUTLINE:**

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| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Advanced Excel Applications**  Flash Fill, Advance Number Formatting, Advance Conditional Formatting, Data Validation – Advanced Application  Quick Analysis, Lookup Functions, Match & Index, V lookup from Multiple Table, Dynamic V Lookup, SUMPRODUCT Function  DATA Table, Solver, Depreciation Functions, Financial Functions [NPV, IRR, MIRR]  Power Pivot, Creating Dashboard, Power View, Power Map, Power Query  Common Error Massages in Excel, Advanced uses of Macro, Array Functions, Apps for Office, Other Functions | 15 |
| **II.** | **ASAP Utilities**  Introduction to ASAP Utilities, Select cells with the smallest & largest number, Insert multiple sheets (uses the cell values as sheet names), Create an index page with links to all sheets (clickable), Print Multiple sheets at once, Set print area on selected worksheets, Protect & Unprotect multiple sheets at once, Count and/or color duplicates in selection, Quick numbering of selected cells, Insert before and/or after current value, Merge column data (join cells), Insert multiple empty rows at once, Remove all empty columns & Rows, Put together rows or column from several sheets, Change Case, Delete all after a given number of characters, Spell/write out numbers or amounts, Some useful formulae of ASAP, Store files in One Drive, Introduction to Google Drive, Managing files in Google Drive | 15 |
| **III.** | **Google Drive**  Files in Google Drive, Form Creation, Sending and receiving response | 15 |
| **IV** | **Dashboard**  Using Interactive Control in Excel Dashboards (Scroll bar, Check Box, Radio Button, Drop Down list, etc.) | 15 |
| **TOTAL** | | **60** |

**Text Book:**

1.Computer Applications in Business – Will be provided by ICA Edu skills Pvt. Ltd.

**Reference Books:**

1. Leon, A. L. (2009). *Fundamentals of information technology,* 2E. Vijay Nicole
2. Saxena, S. (2009). *Introduction to information technology.* Vikas Publishing House

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| **Credit Distribution** | | |
| **Lectures Tutorials** | **Practical** | **Experiential Learning** |
| **80 hours** |  | **40 hours**   1. **Project** 2. **Group**   **Discussion**   1. **Case studies** 2. **Role Play** 3. **Debate** |

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| **Course Title: CEN IV – Employability and Communication** Course Code:CEN982A401Totalcredits:1 Courselevel:200  **L-T-P-C**:1-0-0-1  **SchemeofEvaluation:**TheoryandPractical |

Course Objectives: This course is designed to enhance employability and maximize thestudents'potentialbyintroducingthemtotheprinciplesthatdeterminepersonalandprofessional success, thereby helping them acquire the skills needed to apply these principlesintheir lives andcareers.

CourseOutcomes:Afterthesuccessful completionofthecourse,thestudentswill be ableto:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **SINo** | | **Course Outcome** | | **Blooms**  **TaxonomyLevel** | |
| **CO1** | | **Demonstrate**understandingtheimportanceofverbalandnon-verbal  skillswhiledeliveringaneffectivepresentation. | | **BT2** | |
| **CO2** | | **Develop**professionaldocumentstomeettheobjectivesoftheworkplace | | **BT3** | |
| **CO3** | | **Define**andidentifydifferentlifeskillsandinternetcompetenciesrequiredinpersonalandprofessionallife. | | **BT3** | |
| **DetailedSyllabus** | | | | |
| **Units** | | **Course Contents** | | **Periods** |
| **I** | | **PresentationSkills**  Importance of presentation skills, Essential characteristics of a goodpresentation, Stages of a presentation, Visual aids in presentation,Effective deliveryofapresentation | | **5** |
| **II** | | **BusinessWriting**  Reportwriting:Importanceofreports,Typesofreports,Formatofreports,Structureofformalreports  Proposalwriting:Importanceofproposal,Typesofproposal,structure offormalproposals  Technicalarticles:Typesandstructure | | **5** |
| **III** | | **Preparingforjobs**  Employment Communication and its Importance, Knowing the four-step employment process, writing resumes, Guidelines for a goodresume,Writingcoverletters  Interviews:Typesofinterview,whatdoesajobinterviewassess,  strategiesofsuccessatinterviews,participatingingroupdiscussions. | | **5** |
| **IV** | | **Digital Literacy andLifeSkills**  **Digitalliteracy:**Digitalskillsforthe'21stcentury',Collegestudentsandtechnology,informationmanagementusingWebspace,Dropbox,directory,andfolderrenamingconventions.SocialMediaTechnologyandSafety,Web2.0.  **LifeSkills**:OverviewofLifeSkills:Meaningandsignificanceoflifeskills,LifeskillsidentifiedbyWHO:self-awareness,Empathy,Criticalthinking,Creativethinking,Decisionmaking,problem-solving, Effective communication, interpersonal relationship, copingwithstress,copingwithemotion.  Applicationoflife skills:openingandoperatingbankaccounts,applying for pan, passport, online bill payments, ticket booking, gasbooking | | **5** |

Keywords: Employability, businesswriting,presentationskills, lifeskills

# Text:

1.*BusinessCommunication*by PDChaturvedi andMukeshChaturvedi

# References:

1. *BusinessCommunication* byShaliniVermaReferences:
2. *TechnicalCommunication*byMeenakshiRamanandSangeetaSharma

|  |  |  |
| --- | --- | --- |
| **CreditDistribution** | | |
| **Lecture/Tutorial** | **Practicum** | **ExperientialLearning** |
| 15hours | - | 10hours   * Movie/ Documentaryscreening * Fieldvisits * Peer teaching * Seminars * Library visits |

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| **Course Title:** Behavioural Sciences-IV  Course Code:BHS982A404  **Total credits:**1  Courselevel:200  **L-T-P-C**:1-0-0-1  Scheme of Evaluation: Theory and Practical |

Course objectives: To increase one’s ability to draw conclusions and develop inferences aboutattitudes and behaviour, when confronted with different situations that are common in modernorganizations.

Course outcomes: On completion of the course the students will be able to:

CO1:Understand the importance ofindividualdifferences

CO2: Develop a better understanding of self in relation to society and nation

CO3: Facilitation forameaningfulexistenceand adjustmentin society

|  |  |  |
| --- | --- | --- |
| **Modules** | **CourseContents** | **Periods** |
| **I** | **ManagingPersonalEffectiveness**  Setting goals to maintain focus,  Dimensions of personal effectiveness (self disclosure, openness to feedback and perceptiveness),Integration of personal and organizational vision for effectiveness, A healthy balance of work and play,  Defining Criticism:Types of Criticism, Destructive vs Constructive Criticism, Handling criticism and interruptions. | **4** |
| **II** | **PositivePersonal Growth**  Understanding & Developing positive emotionsP , ositive approach towards  future, Impact of positive thinking, Importance of discipline and hard work,Integrity and accountability, Importance of ethics in achieving personal growth. | **4** |
| **III** | **HandlingDiversity**  DefiningDiversity,AffirmationActionandManagingDiversity,IncreasingDiversityin WorkForce,Barriers andChallenges inManagingDiversity. | **4** |
| **IV** | **DevelopingNegotiationSkills**  MeaningandNegotiationapproaches(TraditionalandContemporary)Process andstrategiesofnegotiations.  Negotiation and interpersonal communication.Rapport Building–NLP. | **4** |
| **Total** | | **16** |

**Textbooks:**

* JWilliam Pfeiffer(ed.)Theoriesand ModelsinApplied BehaviouralScience,Vol3,Management;Pfeiffer&Company
* [Blair J. Kolasa,](https://www.amazon.in/Blair-J-Kolasa/e/B001K8XQ48/ref%3Ddp_byline_cont_book_1) Introduction to Behavioural Science for Business,John Wiley & SonsInc.