

Name of the Program: Bachelor of commerce (B.Com.)

Course Code: B.Com. 1.1

Name of the Course: Financial Accountancy

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

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

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

- Understand the Basic Concepts of Accountancy
- Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- Demonstrate various accounting treatments for dependent & independent branches
- Learn various methods of accounting for hire purchase transactions.
- Outline the emerging trends in the field of accounting
- Demonstrate e-Treatment of Accountancy

Syllabus

Module No. 1: Introduction to Accountancy (10 Hrs)

Introduction – Meaning, Definition of Accounting – Uses & Users of Accounting – Accounting Principles - Accounting process – Types of Reconciliation (Concepts) – Recognition of Capital & Revenue and Problems on Accounting Equation (Operating in Spreadsheet).

Module No. 2: Consignment Accounts (12 Hrs)

Introduction-Meaning of Consignment-Consignment vs Sales-Proforma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor only - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price. (Operating in Spreadsheet)

Module No. 3: Accounting for Branches (12 Hrs)

Introduction – Meaning – Objectives – Types of Branches –Meaning and features of Inland Branches - Dependent Branches – Independent Branches – Foreign Branches – methods of Maintaining books of Accounts by Head office – Meaning & Feature of Debtor system, stock & Debtor system, wholesale branch system and Final Account system – Supply of Goods at Cost Price & Invoice Price - Problems

on preparation of Dependent Branch A/c in the books of Head Office under Debtor system only.
(Operating in Spreadsheet)

Module No. 4: Leasing & Hire Purchase (14 Hrs)

Leasing – Elements of lease – Major Components of Lease Agreement – Types of Leasing – Leasing Financial institution in India. (Theory) - Hire Purchase - Meaning of Hire Purchase and Instalment Purchase System- difference between Hire Purchase and Instalment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser (Asset Accrual Method only). (Calculation of EMI in Spreadsheet)

Module No. 5: Emerging Trends in Accounting (08 Hrs)

Digital Transformation of Accounting-Big Data Analytics in Accounting- Accounting through Cloud Computing - Green Accounting - Human Resource Accounting - Inflation Accounting - Database Accounting (Concepts only)

Skill Developments Activities:

- Preparation of Proforma invoice and accounts sales with imaginary figures.
- Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
- Collect the procedure and documentations involved in the establishment of various branches.
- List out Capital & Revenue Items
- Identify latest innovations and developments in the field of accounting.
- Any other activities, which are relevant to the course.

Reference Books:

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

Note: Latest edition of textbooks and reference Books may be used

Continuous Internal Evaluation (CIE)

SL No.	Parameters for the Evaluation	Marks
A	Practicals in spreadsheet (Excel)	20 Marks
B	Record Book	10 Marks
	Total of CIE (A+B)	30 Marks
C	Semester End Examination (SEE)	70 Marks
	Total of CIE and SEE (A + B + C)	100 Marks

Name of the Program: Bachelor of commerce (B.Com.)

Course Code: B.Com. 1.2

Name of the Course: Business Management & Startups

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

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

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

- Design and demonstrate the strategic plan for the attainment of organizational goals.
- Compare and choose the different types of motivation factors and leadership styles.
- Understand startups Opportunities and Financial Issues of Startups
- Understand the support extended by Incubators & Major Startups Incubators in India.
- Understands Government Initiatives for Startups in India.

Syllabus

Module No. 1: Principles & Functions of Management (12 Hrs)

Introduction – Meaning – Definitions – Importance & scope of management - Principles of Management. **Managerial Functions:** Meaning, Definition, Characteristics, benefits & Limitations of Planning, organizing, Directing, Coordinating & Controlling - Task & Responsibilities of Professional Manager.

Module No. 2: Leadership & Motivation (14 Hrs)

Leadership: concept – Importance – Major Theories of leadership (Likert's scale Theory, Blake & Mouton's Managerial Grid theory, House path goal theory, Fred fiedler's situational leadership). Modern leadership styles in the changing world (Charismatic leadership, Transformational leadership, Visionary Leadership, Transactional Leadership, Servant Leadership, Situational Leadership).

Motivation: Concept & importance of Motivation – Contemporary Motivation Theories (Expectancy Theory, Equity Theory, Goal Setting theory, Reinforcement theory)