

**B.Com: Year I**  
**Paper BC 1.1: FINANCIAL ACCOUNTING**

**Lectures: 52, Practical: 26**

**Objectives:** The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

**CONTENTS**

UNIT	Teaching Schedule	DETAILS
<b>1</b>	<b>25-07-24 to 26/08/24</b>	<p>i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.</p> <p>ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.</p> <p>iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures. From recording of a business transaction to preparation of trial balance.</p>
<b>2</b>	<b>28/08/24 to 30/09/24</b>	<p>i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.</p> <p>ii. Revenue recognition: Recognition of expenses.</p> <p>iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.</p> <p>iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS): 2 (Theory only). Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entity.</p>

3	03/10/24 to 28/10/24	<p>i) <b>Accounting for Hire-Purchase</b> Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.</p> <p>ii) <b>Consignment:</b> Features, Accounting treatment in the books of the consignor and consignee.</p> <p>iii) <b>Joint Venture:</b> Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).</p>
4	30/10/24 to 09/11/24	<p><b>Accounting for Inland Branches</b> Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.</p> <p><b>Accounting for Dissolution of Partnership Firm</b> Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution</p>
Practical/ Live Projects	10/11/24 to 31/12/24	<p><b>Computerized Accounting Systems:</b> Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company</p>

**B.Com.: Year I**

**Paper BC 1.2: BUSINESS ORGANISATION AND MANAGEMENT**

**Lectures: 65**

**Objective:** The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.

**Contents**

<b>UNIT</b>	<b>Teaching Schedule</b>	<b>DETAILS</b>
<b>1</b>	<b>25/07/24 to 26/08/24</b>	Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Corporate Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.
<b>2</b>	<b>28/08/24/ to 30/09/24</b>	Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.
<b>3</b>	<b>03/10/24 to 28/10/24</b>	The Process of Management: Planning; Decision-making; Strategy Formulation. Indian Philosophy of Management: The Gita and Management, Gandhian Philosophy. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.
<b>4</b>	<b>30/10/24 to 09/11/24</b>	Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.
<b>5</b>	<b>10/11/24 to 31/12/24</b>	Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer – Employee Relations.

**B.Com.: Year I**  
**Paper- BC 1.3 : BUSINESS LAW**

**Lectures: 65**

**Objective:** The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

UNIT	Teaching Schedule	DETAILS
<b>1</b>	<b>25/07/24 to 26/08/24</b>	<ul style="list-style-type: none"> <li>a) Contract – meaning, characteristics and kinds</li> <li>b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.</li> <li>c) Void agreements</li> <li>d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.</li> <li>e) Contingent contracts</li> <li>f) Quasi - contracts</li> </ul>
<b>2</b>	<b>28/08/24 / to 30/09/24</b>	<ul style="list-style-type: none"> <li>a) Contract of Indemnity and Guarantee</li> <li>b) Contract of Bailment</li> <li>c) Contract of Agency</li> </ul>
<b>3</b>	<b>03/10/24 to 28/10/24</b>	<p><b>The Sale of Goods Act, 1930</b></p> <ul style="list-style-type: none"> <li>a) Contract of sale, meaning and difference between sale and</li> </ul>

		<p>agreement to sell.</p> <ul style="list-style-type: none"> <li>b) Conditions and warranties</li> <li>c) Transfer of ownership in goods including sale by a non-owner</li> <li>d) Performance of contract of sale</li> <li>e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.</li> </ul>
<b>4</b>	<b>30/10/24 to 09/11/24</b>	<p><b>The Negotiable Instruments Act 1881</b></p> <ul style="list-style-type: none"> <li>a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque</li> <li>b) Holder and Holder in Due Course, Privileges of Holder in Due Course.</li> <li>c) Negotiation: Types of Endorsements</li> <li>d) Crossing of Cheque</li> <li>e) Bouncing of Cheque</li> </ul>
<b>5</b>	<b>10/11/24 to 31/12/24</b>	<p><b>A) The Partnership Act, 1932</b></p> <ul style="list-style-type: none"> <li>a. Nature and Characteristics of Partnership</li> <li>b. Registration of a Partnership Firms</li> <li>c. Types of Partners</li> <li>d. Rights and Duties of Partners</li> <li>e. Implied Authority of a Partner</li> <li>f. Incoming and outgoing Partners</li> <li>g. Mode of Dissolution of Partnership</li> </ul> <p><b>B) The Limited Liability Partnership Act, 2008</b></p> <ul style="list-style-type: none"> <li>a) Salient Features of LLP</li> <li>b) Differences between LLP and Partnership, LLP and Company</li> <li>c) LLP Agreement,</li> <li>d) Partners and Designated Partners</li> <li>e) Incorporation Document</li> <li>f) Incorporation by Registration</li> <li>g) Partners and their Relationship</li> </ul>

**B.Com.: Year I**

**Paper BC 1.4. BUSINESS STATISTICS AND MATHEMATICS**

**Lectures: 65**

**Objective:** The objective of this course is to familiarize students with the applications of statistical techniques and mathematics in business decision-making.

<b>UNIT</b>	<b>Teaching Schedule</b>	<b>DETAILS</b>
<b>1</b>	<b>25/07/24 to 26/08/24</b>	Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.
<b>2</b>	<b>28/08/24 4/ to 30/09/24</b>	Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.
<b>3</b>	<b>03/10/24 to 28/10/24</b>	Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.
<b>4</b>	<b>30/10/24 to 09/11/24</b>	Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.
<b>5</b>	<b>10/11/24 to 31/12/24</b>	<p><b>A) Matrices &amp; Differential Calculus</b>                      Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through ad joint; Applications of matrices to solution of simple business and economic problems                      Differential Calculus                      Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.</p> <p><b>B) Basic Mathematics of Finance</b>                      Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates</p>

**B.Com.: YEAR II**

**Paper BC 2.1: COMPANY LAW**

**Lectures: 65**

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.  
**Contents**

<b>UNIT</b>	<b>Teaching schedule</b>	<b>DETAILS</b>
<b>1</b>	<b>25/07/24 to 26/08/24</b>	Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line Registration of a company.
<b>2</b>	<b>28/08/24/ to 30/09/24</b>	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.
<b>3</b>	<b>03/10/24 to 28/10/24</b>	Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager. Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors- Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.
<b>4</b>	<b>30/10/24 to 09/11/24</b>	Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

5	10/11/24 to 31/12/24	Concept and modes of Winding Up. Insider-Trading; meaning and legal provisions; Whistle blowing:- Concept and Mechanism.
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**B.Com.: Year II**

**Paper- BC 2.2: INCOME TAX LAW AND PRACTICE**

**Lectures: 65**

**Objective:** To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

UNIT	TOPIC	DETAILS
1	25/07/24 to 26/08/24	<b>Basic concepts:</b> Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) <b>Residential status;</b> Scope of total income on the basis of residential status Exempted income under section 10
2	28/08/24 / to 30/09/24	a) Income from Salaries b) Income from house property
3	03/10/24 to 28/10/24	f) Profits and gains of business or profession g) Capital gains h) Income from other sources
4	30/10/24 to 09/11/24	Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs. Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court
Practical/ Live Projects	10/11/24 to 31/12/24	Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

**B.Com: Year II**  
**Paper BC 2.3: COMPUTER APPLICATIONS IN BUSINESS**

**Duration: 3 hrs.**

**Lectures: 32**

**Practical: 32**

**Objectives:** The objective of this paper is to provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

UNIT	TOPIC	DETAILS
1	25/07/24 to 26/08/24	Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents <b>Creating Business Documents using the above facilities</b>
2	28/08/24/ to 30/09/24	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. <b>Creating Business Presentations using above facilities</b>
3	03/10/24 to 28/10/24	<b>Spreadsheet concepts</b> , Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs <b>Generally used Spreadsheet functions:</b> Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions
4	30/10/24 to 09/11/24	<b>Creating spreadsheet in the area of:</b> Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression
5	10/11/24 to 31/12/24	<b>Practical and Computer Labs</b>

**B.Com.: Year II**

**Paper BC 2.4: CORPORATE ACCOUNTING**

**Lectures: 65**

**Objective:** The objective of this paper is to enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

**Contents**

S.No	Teaching Schedule	Syllabus
1	25/07/24 to 26/08/24	Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures
2	28/08/24/ to 30/09/24	Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits. Concepts and calculation of valuation of goodwill and shares: simple problems only.
3	03/10/24 to 28/10/24	Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.
4	30/10/24 to 09/11/24	Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).
5	10/11/24 to 31/12/24	Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA). Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.

**B.Com.: Year II**  
**Paper BC 2.5: COST ACCOUNTING**

**Lectures: 65**

**Objective:** The objective of this paper is to acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

**Contents**

UNIT	Teaching schedule	DETAILS
<b>1</b>	<b>25/07/24 to 26/08/24</b>	Meaning, objectives and advantages of cost accounting; Relationship between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Cost Sheet, Installation of a costing system; Role of a cost accountant in an organisation.
<b>2</b>	<b>28/08/24/ to 30/09/24</b>	Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.
<b>3</b>	<b>03/10/24 to 28/10/24</b>	Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.
<b>4</b>	<b>30/10/24 to 09/11/24</b>	Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based Costing & Service Costing (brief overview). Reconciliation of cost and financial accounts
<b>5</b>	<b>10/11/24 to 31/12/24</b>	Job costing, Contract costing, Process costing (process losses, valuation of work-in-progress, joint and by-products)

**B.Com: Year II**  
**Paper BC 2.6: E-COMMERCE**

**Lectures: 32**

**Practical: 32**

**Objectives:** The objective of this paper is to enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

UNIT	TOPIC	DETAILS
1	25/07/24 to 26/08/24	Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and Categorizing major E-commerce business models), forces behind e-commerce. <b>Technology used in E-commerce:</b> The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)
2	28/08/24 to 30/09/24	Need and concepts, the e-commerce security environment (dimensions, definition and scope of e-security), security threats in the E-commerce environment (security instructions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers as well as clients). IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes
3	03/10/24 to 28/10/24	Models and methods of e-payments (Debit Card, Credit Card, SmartCards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.
4	30/10/24 to 09/11/24	Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)
Practical	10/11/24 to 31/12/24	Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets/ E-payment system and online business transactions.

**B.Com.: Year III**  
**Paper BC 3.1 (a): HUMAN RESOURCE MANAGEMENT**

**Lectures: 65**

**Objective:** The course aims to acquaint students with the techniques and principles to manage human resource of an organisation.

**Contents**

UNIT	Teaching schedule	DETAILS
<b>1</b>	<b>25/07/24 to 26/08/24</b>	Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information
<b>2</b>	<b>28/08/24/ to 30/09/24</b>	Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction.
<b>3</b>	<b>03/10/24 to 28/10/24</b>	Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.
<b>4</b>	<b>30/10/24 to 09/11/24</b>	Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation
<b>5</b>	<b>10/11/24 to 31/12/24</b>	Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery.

**B.Com.: Year III**

**Paper BC 3.1(b): PRINCIPLES OF MARKETING**

**Lectures: 65**

**Objective:** The course aims to acquaint students with basic knowledge of concepts, principles, tools and techniques of marketing.

**Contents**

<b>UNIT</b>	<b>TOPIC</b>	<b>DETAILS</b>
<b>1</b>	<b>25/07/24 to 26/08/24</b>	Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).
<b>2</b>	<b>28/08/24/ to 30/09/24</b>	Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour. Concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation
<b>3</b>	<b>03/10/24 to 28/10/24</b>	Concept and Importance; Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.
<b>4</b>	<b>30/10/24 to 09/11/24</b>	Significance. Factors affecting price of a product. Pricing policies and strategies. Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.
<b>5</b>	<b>10/11/24 to 31/12/24</b>	Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

**B.Com.: Year III**  
**Paper BC 3.1(c): CORPORATE GOVERNANCE AND AUDITING**

**Lectures: 65**

**Objective:** The course aims to provide knowledge of Corporate Governance, Business Ethics and Corporate Social Responsibility principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of auditing.

UNIT	Teaching Schedule	DETAILS
<b>1</b>	<b>25/07/24 to 26/08/24</b>	Evolution of Corporate Governance; Developments in India, Regulatory Framework of Corporate Governance in India, SEBI Guidelines on Corporate Governance; Reforms in Companies Act, Clause 49 and Listing Agreement. Corporate management vs. Governance; Internal constituents of the Corporate Governance. Theories & Models, Broad Committees; Major Corporate Scandals in India and Abroad- Relevant case Studies; Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.
<b>2</b>	<b>28/08/24/ to 30/09/24</b>	Introduction to Business Ethics: The concept, nature and growing significance of Ethics in Business, Ethical principles in Business, Ethics in Management, Theories of Business Ethics. Codes of ethics, ethics committee Morality and ethics, business values and ethics. Ethical Issues in Business: Ethics in various Functional Areas of Business: Ethics in Finance, Ethics in HRM, Ethics in Marketing, Environmental Ethics.
<b>3</b>	<b>03/10/24 to 28/10/24</b>	Concept of CSR, Corporate Philanthropy, CSR and Corporate Sustainability; CSR and Business Ethics, CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. Rating Agencies; Green Governance; Concept of Whistle blower.
<b>4</b>	<b>30/10/24 to 09/11/24</b>	Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.
<b>5</b>	<b>10/11/24 to 31/12/24</b>	Audit of Limited Companies:- Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor’s Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013. Special Areas of Audit:- Special features of Cost audit, Tax audit, and Management audit; Auditing Standards. Relevant case Studies/problems.



**B.Com.: Year III**  
**Paper BC 3.2(a): FUNDAMENTALS OF FINANCIAL MANAGEMENT**

**Lectures: 65**

**Objective:** The course aims to familiarize the students with the principles and practices of financial management.

UNIT	Teaching schedule	DETAILS
<b>1</b>	<b>25/07/24 to 26/08/24</b>	Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.
<b>2</b>	<b>28/08/24/ to 30/09/24</b>	The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.
<b>3</b>	<b>03/10/24 to 28/10/24</b>	Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Leverage- Operating, Financial & Degree of Leverage. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, Traditional Approach and MM Hypothesis). Determinants of capital structure.
<b>4</b>	<b>30/10/24 to 09/11/24</b>	Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice.
<b>5</b>	<b>10/11/24 to 31/12/24</b>	Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

**B.Com.: Year III**

**Paper BC 3.2(b): Goods and Services Tax (GST)**

**Lectures: 65**

**Objective:** The course aims to provide basic knowledge and equip students with application of principles and provisions of GST.

**Contents**

<b>UNIT</b>	<b>Teaching Schedule</b>	<b>DETAILS</b>
<b>1</b>	<b>25/07/24 to 26/08/24</b>	<b>GST IN INDIA</b> Background, Direct and Indirect Taxes, Features of Indirect Taxes, Genesis of GST in India, Concept of GST, Need for GST in India, Framework of GST as introduced in India, Benefit of GST, Constitutional Provisions <b>SUPPLY UNDER GST</b> Concept and scope of Supply [Section 7 of CGST Act] , Composite and Mixed Supplies [Section 8 of CGST Act]
<b>2</b>	<b>28/08/24/ to 30/09/24</b>	<b>CHARGE OF GST</b> Levy & Collection of CGST [Section 9 of the CGST Act], Composition Levy [Section 10 of the CGST Act] <b>IGST ACT:-</b> Interstate supply, Intra-state supply, Levy & Collection of IGST [Section 5 of the IGST Act]
<b>3</b>	<b>03/10/24 to 28/10/24</b>	<b>Time of Supply</b> - Time of Supply of Goods [Section 12], Time of Supply of Services [Section 13] <b>Value of Supply</b> - Value of Supply [Section 15], Valuation Rules
<b>4</b>	<b>30/10/24 to 09/11/24</b>	<b>INPUT TAX CREDIT</b> - Eligibility and Conditions for taking Input Tax Credit [Section 16], Apportionment of Credit[Section 17], Availability of Credit in Special Circumstances [Section 18] <b>REGISTRATION-</b> Persons Liable for Registration under GST[Section 22], Compulsory Registration [Section 24], Procedure for Registration [Sections 25, 26 & 27], Amendment of Registration [Section 28] , Cancellation of Registration [Sections 29]
<b>5</b>	<b>10/11/24 to 31/12/24</b>	<b>INVOICE UNDER GST:-</b> Tax Invoice [Section 31], Credit and Debit Notes [section 34], E-Way Bill. <b>RETRUN UNDER GST:-</b> Types of Return, Details of Outward Supplies, Monthly Returns, Quarterly Returns. <b>PAYMENT OF TAX:-</b> Electronic Cash Register, Electronic Credit Ledger, Electronic Liability Register.

**B.Com.: Year III**  
**Paper BC 3.3: ENTREPRENEURSHIP**

**Lectures: 65**

**Objective:** The course aims to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

**Contents**

UNIT	Teaching schedule	DETAILS
<b>1</b>	<b>25/07/24 to 26/08/24</b>	Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship
<b>2</b>	<b>28/08/24/ to 30/09/24</b>	Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution
<b>3</b>	<b>03/10/24 to 28/10/24</b>	Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.
<b>4</b>	<b>30/10/24 to 09/11/24</b>	Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions
<b>5</b>	<b>10/11/24 to 31/12/24</b>	Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

**B.Com.: Year III**  
**Paper BC 3.4: PRINCIPLES OF MICRO ECONOMICS**

**Lectures: 65**

**Objective:** This course intends to expose the student to the basic principles in Microeconomic Theory and illustrate with applications.

UNIT	Teaching schedule	DETAILS
1	25/07/24 to 26/08/24	Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination. Elasticity of demand and supply. Application of demand and supply.
2	28/08/24/ to 30/09/24	<b>Ordinal Utility theory:</b> (Indifference curve approach): Consumer's preferences; Interference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.
3	03/10/24 to 28/10/24	<p><b>a) Production:</b> Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale.</p> <p><b>b) Costs:</b> Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.</p>
4	30/10/24 to 09/11/24	<p>(a). <i>Perfect Competition:</i> Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition</p> <p>(b). <i>Monopoly:</i> Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.</p> <p>(c). <i>Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition;</i></p> <p>(i) <i>Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.</i></p> <p>(ii) <i>Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.</i></p>
5	10/11/24 to 31/12/24	<i>Demand for factors. Supply of factor, backward bending supply curve for labour concepts of economic rent; Functional Distribution of Income.</i>

**B.Com.: Year III**  
**Paper BC 3.5(a): CORPORATE TAX PLANNING**

**Lectures: 65**

**Objective:** The course aims to provide Basic knowledge of corporate tax planning and its impact on decision-making.

UNIT	Teaching schedule	DETAILS
<b>1</b>	<b>25/07/24 to 26/08/24</b>	Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits
<b>2</b>	<b>28/08/24/ to 30/09/24</b>	Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares.
<b>3</b>	<b>03/10/24 to 28/10/24</b>	Tax planning with reference to sale of scientific research assets Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace. Tax planning with reference to employees' remuneration. Tax planning with reference to receipt of insurance compensation. Tax planning with reference to distribution of assets at the time of liquidation.
<b>4</b>	<b>30/10/24 to 09/11/24</b>	Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement
<b>5</b>	<b>10/11/24 to 31/12/24</b>	Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies

**Paper BC 3.5(b): BANKING AND INSURANCE**

**Lectures: 65**

**Objective:** The course aims to impart knowledge about the basic principles of the banking and insurance.

<b>UNIT</b>	<b>Teaching schedule</b>	<b>DETAILS</b>
<b>1</b>	<b>25/07/24 to 26/08/24</b>	Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks
<b>2</b>	<b>28/08/24/ to 30/09/24</b>	Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.
<b>3</b>	<b>03/10/24 to 28/10/24</b>	Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities
<b>4</b>	<b>30/10/24 to 09/11/24</b>	Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic Purse, Digital Cash
<b>5</b>	<b>10/11/24 to 31/12/24</b>	Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance

**Paper BC 3.5 (c): MANAGEMENT ACCOUNTING**

**Lectures: 65**

**Objective:** The course aims to impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

<b>UNIT</b>	<b>Teaching schedule</b>	<b>DETAILS</b>
<b>1</b>	<b>25/07/24 to 26/08/24</b>	Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management. Financial Statement Analysis – Common Size Statement, Comparative Statements, Trend Analysis and Ratio Analysis.
<b>2</b>	<b>28/08/24/ to 30/09/24</b>	Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.
<b>3</b>	<b>03/10/24 to 28/10/24</b>	Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing.
<b>4</b>	<b>30/10/24 to 09/11/24</b>	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting. Responsibility Accounting- Concepts and Significance.
<b>5</b>	<b>10/11/24 to 31/12/24</b>	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

**B.Com: Year III**  
**Paper BC 3.6(b): OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**

**Lectures: 65**

**Objective:** The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

UNIT	Teaching schedule	DETAILS
1	<b>25/07/24 to 26/08/24</b>	Office and Office Management: Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications. Filing and Indexing: Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing.
2	<b>28/08/24/ to 30/09/24</b>	Mail and Mailing Procedures: Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch. Forms and Stationery: Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.
3	<b>03/10/24 to 28/10/24</b>	Modern Office Equipments: Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids. Budget: Budget - Annual, revised and estimated. Recurring and non- recurring heads of expenditure Audit: Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.
4	<b>30/10/24 to 09/11/24</b>	Banking facilities: Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer. Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work, Modes of Payment: Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonoured Cheque.
5	<b>10/11/24 to 31/12/24</b>	Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.



**Paper BC 3.7 : PERSONAL SELLING AND SALESMANSHIP**

**Lectures: 65**

**Objective:** The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

<b>UNIT</b>	<b>Teaching schedule</b>	<b>DETAILS</b>
<b>1</b>	<b>25/07/24 to 26/08/24</b>	Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.
<b>2</b>	<b>28/08/24/ to 30/09/24</b>	<b>Buying Motives:</b> Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.
<b>3</b>	<b>03/10/24 to 28/10/24</b>	<b>Selling Process:</b> Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.
<b>4</b>	<b>30/10/24 to 09/11/24</b>	<b>Sales Reports:</b> reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling
<b>5</b>	<b>10/11/24 to 31/12/24</b>	AIDA Model of selling, Distribution Networks relationship, Advertisement and Personal Selling.

**B.Com Year III**  
**Paper BC 3.8: INDIAN ECONOMY**

**Lectures: 65**

**Objective:** This course seeks to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

UNIT	Teaching schedule	DETAILS
<b>1</b>	25/07/24 to 26/08/24	Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure
<b>2</b>	28/08/24/ to 30/09/24	a) The evolution of planning and import substituting industrialization. b) Economic Reforms since 1991. c) Monetary and Fiscal policies with their implications on economy
<b>3</b>	03/10/24 to 28/10/24	a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; c) Changes in policy perspectives on the role of institutional framework after 1991. d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. e) Demographic Constraints: Interaction between population change and economic development.
<b>4</b>	30/10/24 to 09/11/24	<b>a)</b> Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security. <b>b)</b> Industry and Services Sector: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital. <b>c)</b> Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,
<b>5</b>	10/11/24 to 31/12/24	Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade- off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.









