

**Four Year Bachelor of Commerce (Financial Accounting)
Programme Structure and Syllabus**

Semester III			
Course Type	Course Code	Course Title	Credits
Major	COM-200	Public Economics	4
	CFA-201	Government Accounting	4
Minor (Any 1)	CFA-211	Specialized Accounting	4
	COM-212	Business Law	4
	COM-213	Business Statistics I	4
Multidisciplinary (Any 1)	COM-231	Fundamentals of Event Management	3
	COM-232	Digital Marketing	3
	COM-233	Business Ethics and Governance	3
	COM-234	Personal Investment and Tax Planning	3
	COM-235	Intellectual Property Rights	3
Ability Enhancement	To be opted from the available ability enhancement courses approved by the respective Board of Studies.		2
Skill Enhancement (Any 1)	COM-241	Accounting Software Application	3 (1T+2P)
	COM-242	Business Data Analysis	3 (1T+2P)
	COM-243	Personal Financial Planning	3 (1T+2P)
	COM-244	Introduction to Auditing	3 (1T+2P)
	COM-245	Business Database Management and Analysis	3 (1T+2P)
Total Credits			20
Semester IV			
Course Type	Course Code	Course Title	Credits
Major	COM-202	Fundamentals of Macroeconomics for Business	4
	CFA-203	Financial Statement Analysis	4
	COM-204	Indirect Taxes	4
	CFA-205	Forensic Accounting	2
Minor (Any 1)	COM-221	Accounting for Service Organisations (VET)	4
	COM-222	Corporate Law (VET)	4
	COM-223	Business Statistics II (VET)	4
Ability Enhancement	To be opted from the available ability enhancement courses approved by the respective Board of Studies.		2
Total Credits			20
Semester V			
Course Type	Course Code	Course Title	Credits
Major	COM-300	Indian Economy	4
	CFA-301	Advanced Corporate Accounting	4
	COM-302	Direct Tax - I	4
	COM-303	Research Process	2

Minor	CFA-321	Principles and Practice of Auditing (VET)	4
Internship	COM-361	Internship	2
		Total Credits	20
Semester VI			
Course Type	Course Code	Course Title	Credits
Major	COM-304	International Economics	4
	CFA-305	Financial Reporting and Sustainability Practices	4
	COM-306	Direct Tax - II	4
	CFA-307	Project	4
Minor	COM-322	E-Filing of Income Tax and GST Returns (VET)	4
		Total Credits	20
Semester VII			
Course Type	Course Code	Course Title	Credits
Major	COM-400	Management Accounting	4
	COM-401	Stock Market Operations	4
	COM-402	Financial Management	4
	COM-403	Research Methodology	4
Minor	CFA-411	Business Analytics	4
		Total Credits	20
Semester VIII			
Course Type	Course Code	Course Title	Credits
Major	CFA-404	Modern Accounting Practices	4
	COM-405	Business Valuation	4
	CFA-406	Financial Modelling	4
	COM-407	Security Analysis and Portfolio Management	4
Minor (Any 1)	COM-412	Basic Econometrics	4
	CFA-413	Environmental Social and Governance - Principles and Practice	4
		Total Credits	20
		Grand Total	160

Bachelor of Commerce Programme with Double Major

In case of Bachelor of Commerce with Double Major, the students need to opt for 60% of courses from one discipline (36 Credits) and 40% courses from another discipline (24 Credits) from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

In case of Bachelor of Commerce (Honours) with Double Major, the students need to opt for 60% of courses from one discipline (52 Credits) and 40% courses from another discipline (40 Credits) from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

The Minor courses in Semester I and Semester II to be considered as Major courses for the purpose of computation of Total Major Courses in the case of Double Major programmes.

The 60% and 40% courses to be offered from Financial Accounting in respective semesters are as follows:

A. Financial Accounting (60%)

Semester I		
Course Code	Course Title	Credits
COM-100	Financial Accounting	4
Semester II		
Course Code	Course Title	Credits
NIL		
Semester III		
Course Code	Course Title	Credits
CFA-201	Government Accounting	4
Semester IV		
Course Code	Course Title	Credits
COM-202	Fundamentals of Macroeconomics for Business	4
CFA-203	Financial Statement Analysis	4
CFA-205	Forensic Accounting	2
Semester V		
Course Code	Course Title	Credits
COM-300	Indian Economy	4
CFA-301	Advanced Corporate Accounting	4
COM-303	Research Process	2
Semester VI		
Course Code	Course Title	Credits
CFA-305	Financial Reporting and Sustainability Practices	4
CFA-307	Project	4
Semester VII		
Course Code	Course Title	Credits
COM-400	Management Accounting	4
COM-403	Research Methodology	4
Semester VIII		
Course Code	Course Title	Credits

CFA-404	Modern Accounting Practices	4
CFA-406	Financial Modelling	4

B. Financial Accounting (40%)

Semester I		
Course Code	Course Title	Credits
COM-100	Financial Accounting	4
Semester II		
Course Code	Course Title	Credits
NIL		
Semester III		
Course Code	Course Title	Credits
COM-200	Public Economics	4
Semester IV		
Course Code	Course Title	Credits
CFA-203	Financial Statement Analysis	4
Semester V		
Course Code	Course Title	Credits
CFA-301	Advanced Company Accounts	4
Semester VI		
Course Code	Course Title	Credits
COM-304	International Economics	4
CFA-306	Financial Reporting and Sustainability Practices	4
Semester VII		
Course Code	Course Title	Credits
COM-400	Management Accounting	4
COM-402	Financial Management	4
Semester VIII		
Course Code	Course Title	Credits
CFA-404	Modern Accounting Practices	4
CFA-406	Financial Modelling	4

Following Double Major combinations are permitted:

Bachelor of Commerce with Double Major (Three Years)									
Disciplines	CFA		CCA		CBF		CBM		Double Major
Combination	A	B	A	B	A	B	A	B	Combinations
Credits	36	24	36	24	36	24	36	24	36/24
1 Option	A			B					CFA/CCA
2 Option	A					B			CFA/CBF
3 Option	A							B	CFA/CBM
4 Option			A			B			CCA/CBF
5 Option			A					B	CCA/CBM
6 Option		B	A						CCA/CFA
7 Option					A			B	CBF/CBM

8 Option		B			A				CBF/CFA
9 Option				B	A				CBF/CCA
10 Option		B					A		CBM/CFA
11 Option				B			A		CBM/CCA
12 Option						B	A		CBM/CBF

Bachelor of Commerce (Honours) with Double Major (Four Years)									
Disciplines	CFA		CCA		CBF		CBM		Double Major
Combination	A	B	A	B	A	B	A	B	Combinations
Credits	52	40	52	40	52	40	52	40	52/40
1 Option	A			B					CFA/CCA
2 Option	A					B			CFA/CBF
3 Option	A							B	CFA/CBM
4 Option			A			B			CCA/CBF
5 Option			A					B	CCA/CBM
6 Option		B	A						CCA/CFA
7 Option					A			B	CBF/CBM
8 Option		B			A				CBF/CFA
9 Option				B	A				CBF/CCA
10 Option		B					A		CBM/CFA
11 Option				B			A		CBM/CCA
12 Option						B	A		CBM/CBF



Bachelor of Commerce Program with Interdisciplinary Subjects

In case of Bachelor of Commerce with Interdisciplinary Subjects, the students need to opt for Total 60 Credits of Major Courses which include 20 Credits from Subject A, 20 Credits from Subject B, and 20 Credits from Subject C from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

In case of Bachelor of Commerce (Honours) with Interdisciplinary Subjects, the students need to opt for Total 92 Credits of Major Courses which include 32 Credits from Subject A, 28 Credits from Subject B, and 32 Credits from Subject C from the available disciplines under Commerce (Financial Accounting, Cost Accounting, Banking and Financial Services, and Business Management).

The Minor courses in Semester I and Semester II to be considered as Major courses for the purpose of computation of Total Major Courses in the case of Bachelor of Commerce/ Bachelor of Commerce (Honours) with Interdisciplinary Subjects.

The list of the courses are as follows:

A. Financial Accounting (32 Credits)

	Course Code	Course Title	Credits
A1	COM-100	Financial Accounting	4
A2	CFA-201	Government Accounting	4
A3	COM-202	Fundamentals of Macroeconomics for Business	4
A4	COM-300	Indian Economy	4
A5	CFA-307	Project	4
A6	COM-400	Management Accounting	4
A7	CFA-404	Modern Accounting Practices	4
A8	COM-405	Business Valuation	4

B. Financial Accounting (28 Credits)

	Course Code	Course Title	Credits
B1	COM-101	Elements of Cost	4
B2	CFA-203	Financial Statement Analysis	4
B3	CFA-205	Forensic Accounting	2
B4	COM-303	Research Process	2
B5	COM-304	International Economics	4
B6	CFA-305	Financial Reporting and Sustainability Practices	4
B7	COM-401	Stock Market Operations	4
B8	CFA-406	Financial Modelling	4

C. Financial Accounting (32 Credits)

	Course Code	Course Title	Credits
C1	COM-200	Public Economics	4
C2	COM-204	Indirect Taxes	4
C3	CFA-301	Advanced Corporate Accounting	4
C4	COM-302	Direct Tax - I	4
C5	COM-306	Direct Tax - II	4

C6	COM-402	Financial Management	4
C7	COM-403	Research Methodology	4
C8	COM-407	Security Analysis and Portfolio Management	4

Following Interdisciplinary combinations are permitted:

Bachelor of Commerce with Interdisciplinary (Three Years)													
Disciplines	CFA			CCA			CBF			CBM			Interdisciplinary
Combination	A	B	C	A	B	C	A	B	C	A	B	C	Combinations
Credits	20	20	20	20	20	20	20	20	20	20	20	20	20/20/20
1 Option	A				B				C				CFA/CCA/CBF
2 Option				A					B			C	CCA/CBF/CBM
3 Option			C				A				B		CBF/CBM/CFA
4 Option		B				C				A			CBM/CFA/CCA

Bachelor of Commerce (Honours) with Interdisciplinary (Four Years)													
Disciplines	CFA			CCA			CBF			CBM			Interdisciplinary
Combination	A	B	C	A	B	C	A	B	C	A	B	C	Combinations
Credits	32	28	32	32	28	32	32	28	32	32	28	32	32/28/32
1 Option	A				B				C				CFA/CCA/CBF
2 Option				A					B			C	CCA/CBF/CBM
3 Option			C				A				B		CBF/CBM/CFA
4 Option		B				C				A			CBM/CFA/CCA

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-200

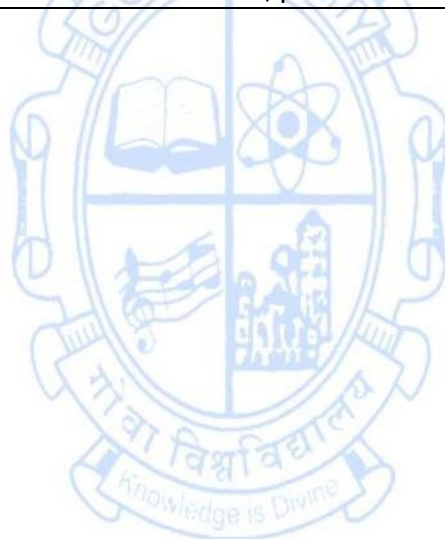
Title of the Course: Public Economics

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint learners with fundamental concepts in Public Economics. 2. To impart knowledge of public expenditure and public revenue 3. To familiarize learners with taxation and fiscal policy. 4. To introduce learners to the issues in public debt and fiscal federalism. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Public Economics Nature and Scope of Public Economics, Meaning and Scope of Public Finance, Need for Public Sector, Public Goods - Meaning and Characteristics. Social Goods and Market Failure- free rider problem. Mixed Goods and Merit Want, Efficient Provisions of Public Goods. Budget: Meaning, Types of Budgets-Balanced, Surplus and Deficit. Preparation of Union Budget in India.</p>	15
	<p>Unit 2: Public expenditure and Public Revenue Public Expenditure: Meaning and Nature, Determinants of Public Expenditure, Cannons of Public Expenditure, Composition of Public Expenditure with Special Reference to India. Effects of Public Expenditure. Broad trends in Public Expenditure in India (Union and State of Goa), Reforms in Public Expenditure with Reference to India (Post 1991). Sources of Public Revenue (India and State of Goa).</p>	15
	<p>Unit 3: Taxation and Fiscal policy Nature of Taxation and Type of Taxes, Basic Principles of Taxation Equality and Efficiency Issues in Taxation, Issues of Tax Burden, Shifting of Tax Burden, Tax Policy and Tax Administration in India, Tax Reforms in India since 1991. Fiscal Policy: meaning and objectives, Role of Fiscal Policy in Economic Development.</p>	15
	<p>Unit 4: Public Debt and Fiscal Federalism Public Debt: Meaning of Public Debt, Classification of Public Debt (with reference to India). Broad trends in Public Debt in India (Union and State of Goa). Causes of Increase in Public Debt, Burden of Public Debt, Redemption of Public Debt, Contribution of Public Debt in the Development Finance of India. Indian Federal Finance: Principle of Federalism. Finance Commission of India and its Functioning.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

<p>Reference/ Readings:</p>	<ol style="list-style-type: none"> 1. Bhatia, H. L. (2017). <i>Public finance</i> (28th ed.). Vikas Publishing House Pvt. Ltd. 2. Datt, R., & Sundaram, K. P. M. (2024). <i>Indian economy</i>. (73rd ed) S. Chand and Co. New Delhi. 3. Directorate of Planning, Statistics and Evaluation, Government of Goa. (Latest). <i>Economic Survey of Goa</i>. 4. Finance Commission, India (Latest) <i>Report of the Finance Commission</i> 5. Government of India. (Latest). <i>Economic Survey of India</i>. 6. Gupta, J. R. (2014). <i>Public economics in India: Theory and Practice</i>. (2nd revised ed.) Atlantic Publishers. 7. Musgrave, R. A., & Musgrave, P. B. (2015). <i>Public finance in theory and practice</i> (16th Reprint ed.). Tata Mc-Graw Hill. 8. Tyagi, B. P. (2015). <i>Public Finance</i>, (56th ed.) Jai Prakash Nath & Co. Meerut, India
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Develop understanding of core concepts of public Economics. 2. Describe development in public revenue and expenditure policy. 3. Analyse tax structure, taxation policy and fiscal policy. 4. Evaluate fiscal federalism, public debt and its management.



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-201

Title of the Course: Government Accounting

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarize the students with concepts and practical aspects of government accounting 2. To enable learners to understand the accounting of local self-governing bodies. 3. To enable learners to understand the Accounting and Audit Practices of Works Expenditure. 4. To enable learners to understand the preparation of financial statements of public sector corporations.	
		No. of Hours
Content:	Unit 1: Introduction to Indian Government Accounting Difference between commercial accounting and government accounting, Objectives of government accounting, Terminology in government finance, Basic principles of government accounting in India. Classification of government accounting in India, Government financial administration, accounting procedure for government expenditure, General outlines of the system of government accounts. Performance Measurement in Government Accounting, Transparency and Accountability in Government Financial Reporting, Revenue Recognition in Government Accounting.	15
	Unit 2: Accounting for Local Self-Government Meaning, Major revenues and expenses of local self-governing bodies, Budgeting and accounting for local self-governing bodies – Municipalities and city corporations, Panchayats and Zilla Panchayats. Limitations of the present accounting system, financial control in government.	15
	Unit 3: Accounting and Audit of Works Expenditure General outline of the public works system of accounts, accounting and audit of projects, accounting and audit of stores and stock, Tendering and works expenditure, Capital budgeting for project evaluation, new areas of contracting, Management contracts, leasing, service contracts. BOOT, BOO, BLO, Turnkey contracts, Project management-CPM and PERT. Public-Private Partnerships (PPP) in Government Accounting.	15

	<p>Unit 4: Public Sector Financial Statements Meaning of statutory corporations, Accounts of electricity corporations, Accounting for state transport corporations, Practical problems Accounting for state transport corporations, Practical Problems.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Bharadwaj, K. K. (2002). <i>Public Accounting and Auditing</i>. New Delhi: Mittal Publication. 2. Bruce C. (2020). <i>Fundamentals of Governmental Accounting and Reporting</i>, Wiley. 3. Chandra, Prasanna. (2022). <i>Financial Management, Theory & Practice</i>. Tata McGraw Hill. 4. Francis, O. (2018). <i>Principles of Government Accounting and Reporting</i>. Forgotten Books. 5. Khan & Jain. 2018). <i>Financial Management</i>. Tata McGraw Hill. 6. Mahajan, A. P., & Mahajan, S. K. (2021). <i>Financial Administration in India</i>. Delhi: PHI Learning. 7. Mukherjee, A., & Hanif, M. (2017). <i>Modern Accountancy</i> (Vol. II). New Delhi: Tata McGraw Hill. 8. Pandey, I. M. (2019). <i>Financial Management</i>. New Delhi: Vikas Publishing House. 9. Premchand, A. (1999). <i>Effective Government Accounting</i>. Washington D C: International Monetary Fund. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basic concepts and terminology of government accounting. 2. Acquire complete knowledge about the preparation of Receipts and Payments account of panchayats and Income and Expenditure account and Balance sheet of Municipalities 3. Understand the general outline of the public works system of account, techniques of tendering and works expenditure, capital budgeting and project management. 4. Acquire practical knowledge of the accounts of Electricity Corporations and State Transport Corporation as per Company Act 2013. 	

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-211

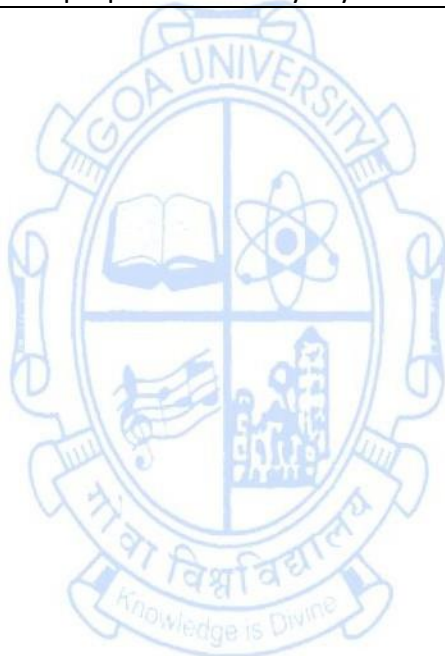
Title of the Course: Specialized Accounting

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the concept of insurance claims, loss of stock, profit, salvage, and abnormal goods. 2. To familiarize the learners with Voyage Accounts. 3. To acquaint the learner with the concept of Lease Accounting. 4. To enable learners to understand the concept of Royalty Accounts.	
		No. of Hours
Content:	Unit 1: Fire Insurance Claims Introduction, Types of Insurance Claims, Meaning of Fire Insurance, Abnormal Goods, Salvage Value, Procedure for calculation of Claim for loss of Stock and for loss of Profit.	15
	Unit 2: Voyage Accounts Introduction, voyage expenses, voyage incomes, Preparation of Voyage account for complete and incomplete voyages.	15
	Unit 3: Lease Accounting Introduction, Leasing, buying decision or Leasing decision (only theory), Types of Leases, Tax consideration in case of lease, Accounting for financial and operational lease in the books of Lessor and Lessee including Sub Lease a/c.	15
	Unit 4: Royalty Accounts Introduction, Minimum rent/Dead rent, short workings, Excess working, Accounting in the books of the Lessor and Lessee, Preparation of Royalty Payable Account, Royalty Receivable Account, short working a/c, Landlord's a/c.	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Goyal, B. K., & Tiwari, H. N. (2023). <i>Taxman's Financial Accounting</i> (11th ed.). Taxman Publisher. 2. Gupta, R. L., & Radhaswamy, M. (2020). <i>Advanced Accountancy</i> Volume Sultan Chand & Sons: New Delhi. 3. Jain, S. P., Narang, K. L., Agrawal, S., & Sehgal, M. (2020). <i>Financial Accounting</i> . Kalyani Publishers. 4. Mukherjee, A., & Hanif, M. (2018). <i>Modern Accountancy</i> Volume II. McGraw Hill Education (India) Private Ltd. 5. Pillai, R. S. N., Bagavathi, & Uma, S. (2010). <i>Fundamentals of Advanced Accounting (Financial Accounting)</i> , Vol. 2 (2nd ed.). S. Chand & Company. 6. Pillai, R. S. N., Bagavathi, & Uma, S. (2012). <i>Fundamentals of Advanced Accounting (Financial Accounting)</i> , Vol. 1 (3rd ed.). S. Chand & Company.	

	<p>7. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2015). <i>Advanced Accounts Vol. 1</i>. S. Chand & Company Pvt Ltd Publishers: New Delhi.</p> <p>8. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2015). <i>Advanced Accounts Vol. 2</i>. S. Chand & Company Pvt Ltd Publishers: New Delhi.</p> <p>9. Tulsian, P.C., Tulsian, B. (2016). <i>Tulsian's Corporate Accounting</i>. (3rd ed.) S. Chand Publication: New Delhi.</p> <p>10. Tulsian, P.C., Tulsian, B., & Tulsian, T. (2023). <i>Tulsian's Financial Accounting</i>. S. Chand Publication: New Delhi.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the significance of Claim for loss of stock and loss of profit. 2. Prepare Voyage Accounts with respect to finished and unfinished voyage. 3. Prepare Voyage Accounts with respect to finished and unfinished voyage. 4. Know the preparation of Royalty Accounts



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-212

Title of the Course: Business Law

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint learners with general legal principles to enter into agreements 2. To familiarise learners with the legalities involved in sale of goods 3. To impart knowledge regarding resolution of disputes without approaching court 4. To impart knowledge regarding validity and enforceability of Negotiable Instruments 	
		No. of Hours
Content:	<p>Unit 1: Indian Contract Act, 1872 Offer and acceptance, Consideration, Contractual Capacity, Free Consent, Legality of Objects, Void agreements, Discharge of a contract, Contingent contracts, Quasi – contracts, Contract of Indemnity, Guarantee, Contract of Bailment and Pledge – meaning, rights and duties of Bailor, Bailee, Contract of Agency, Modes of creation of Agency, Drafting of Agreement of Leave and Licence of a flat, Drafting of Notice of Breach of Contract, Drafting of Indemnity Bond, Drafting of Agreement of Bailment.</p>	15
	<p>Unit 2: The Sale of Goods Act, 1930 Contract of Sale, Agreement to sell, Difference between Contract of Sale and Agreement to Sell, Conditions and warranties, Transfer of ownership in goods including Sale by a Non-owner, Performance of Contract of Sale, Unpaid Seller – meaning, rights of an unpaid seller, Drafting of Sale of Goods Agreement, Drafting of Notice of Delivery of Defective Goods.</p>	15
	<p>Unit 3: Arbitration and Conciliation Act, 1996 Meaning of Arbitration, Arbitration agreement, Conduct of Arbitral Proceedings, Making of arbitral award, Termination of Arbitral Proceedings, Meaning of Conciliation, Procedure for Commencement of Conciliation Proceedings, Appointment of Conciliator, Conciliation Procedure, Termination of conciliation proceedings, Drafting of Arbitration Agreement, Drafting of Conciliation Agreement.</p>	15

	<p>Unit 4: Negotiable Instruments Act 1881</p> <p>Characteristics and different types of Negotiable Instruments including Promissory Note, Bill of Exchange, Cheque , Cheque in the electronic form, Holder and Holder in Due Course, Privileges of Holder in Due Course, Negotiation and different types of Endorsements , Crossing of a Cheque, Bouncing of a Cheque, Drafting of notice in case of Bouncing of a Cheque.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Aggarwal, Rohini, (2022) <i>Taxmann's Mercantile & Commercial Laws</i>, Taxmann Publications Private Limited 2. Bulchandani, K.R. (2017) <i>Business Law for Management</i> (8th ed), Himalaya Publishing House 3. Kapoor N.D, Abbi Rajni, Bhushan Bharat,(2019)<i>Elements of Mercantile Law</i>, Sultan Chand & Sons (P) Ltd. 4. Kucchal, M. C., &Kucchal, V. (2012). <i>Business Law</i> (6th ed.). Vikas Publishing House. 5. Pillai R.S.N.V.Bagavathi (2007) <i>Business Law</i> (4th ed). S Chand & Company 6. Rab Ajar, (2022). <i>Drafting Contracts: Basic Principles</i> (1st ed), Eastern Book Company 7. Raychaudhari Priyanka, (2021) <i>Business Law : Complete Understanding of Commercial Law, Corporate law,Industrial Law</i>, (1st ed). Notion Press 8. Saharay Madhusudan, (2017) <i>Textbook on Arbitration & Conciliation with Alternative Dispute Resolution</i> (4th ed), Universal Law Publishing 9. Sheth Tejpal (2017) <i>Business Law</i> (3rd ed). Pearson Education 10. Singh Avtar, (2017). <i>Law of Arbitration & Conciliation</i>, Eastern Book Company 11. Singh Avtar.(2023). <i>Business Law</i> (12th ed). Eastern Book Company 12. Singhania Ravi (2020), <i>Drafting of Contracts-Templates with Drafting Notes</i>, (2nd ed) Bloomsbury Publisher. 13. Tulsian, P.C, (2017) <i>Business Law</i>(3rd ed). McGraw Hill Education 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the terminology and validity of agreements 2. Describe the rights and duties of buyers and sellers 3. Analyse the process of Arbitration and Conciliation 4. Apply the rights and liabilities of holders of negotiable instruments 	


Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-213

Title of the Course: Business Statistics I

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. Provide common statistical literacy and demonstrate the relevance of statistical findings for business problem solving and decision making. 2. Develop statistical thinking and practical computational skills for a systematic problem-solving capability to analyse and interpret data for various business problems and managerial decisions. 3. Apply technology to statistical analysis and problem solving 4. Provide business analysts a toolkit of descriptive and inferential analysis. 	
		No. of Hours
 Content:	<p>Unit 1: Introduction and Data Organization Introduction: Definition and meaning, Basic statistical concepts: Population, sample, variate, attribute, parameter and statistic. Types of data-Primary and Secondary data, Sources and methods of collecting data. Data Measurement Scales: Nominal, Ordinal, Interval/Ratio. Data Organization: Frequency distribution table, Cumulative frequency, Percentage frequency. Representation: Graphs and diagrams-Histogram, frequency curve, Frequency polygon and Ogives, Simple, multiple, subdivided bar diagram, pie chart.</p>	15
	<p>Unit 2: Sampling Theory and Questionnaire Design Sampling Theory: Methods of sampling- Census and Sample enumeration, Methods of Sampling: Simple Random, Sampling, Systematic Sampling, Stratified Sampling, Cluster Sampling, Purposive Sampling, Quota and multi stage sampling. Questionnaire Design: Basic principles of questionnaire design, Role of questionnaire, Types of questions, Framing the questions, layout.</p>	10
	<p>Unit 3: Descriptive Data Analysis Measures of Central Tendency: Arithmetic Mean, Median, Mode (ungrouped and grouped), Harmonic Mean and Geometric Mean (ungrouped data), Quartiles, Deciles and percentiles. Measures of Dispersion: Range, Quartile deviation, Mean deviation, Standard deviation, Variance. Absolute and Relative measures, Coefficient of range, Coefficient of quartile deviation, Coefficient of mean deviation, Coefficient of variation, Skewness- Karl Pearson's</p>	15

	and Bowley's coefficient of Skewness. Kurtosis (definition, meaning and interpretation).	
	<p>Unit 4: Correlation and Regression Analysis</p> <p>Coefficient of Correlation, Spearman's Rank Coefficient of Correlation, Properties of Coefficient of correlation. Regression: Lines of regression and regression coefficients. Relation between Correlation and regression coefficient, Multiple Regression. Analysis of Time Series: Time series, Models of time series, Measurement of trend- Moving averages, Least Square Method (linear and non-linear).</p>	20
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Anderson David R., Sweeney Dennis J., Williams Thomas A., Camm Jeffrey D., Cochran James J., Fry Michael J. and Ohlmann Jeffrey W. (2021), <i>Statistics for Business and Economics</i>, Cengage Learning. 2. Cooper Donald R. and Schindler Pamela S. (2013), <i>Business Research Methods</i> (12th Edition), McGraw Hill. 3. George Argyrous (2011), <i>Statistics for Research: With a Guide to SPSS</i>, SAGE Publications. 4. Gupta S. C. (2018), <i>Fundamentals of Statistics</i>, Himalaya Publishing House. 5. Harris Jenine K. (2020), <i>Statistics with R: Solving Problems Using Real-World Data</i>, SAGE Publications Inc. 6. Holmes Lex, Illowsky Barbara and Dean Susan (2018), <i>Introductory Business Statistics</i>, OpenStax. 7. Levine David, Stephan David and Szabat Kathryn (2016), <i>Statistics for Managers using Microsoft Excel (8th Edition)</i>, Pearson Education. 8. Thulin, M. (2021), <i>Modern Statistics with R</i>. Eos Chasma Press. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Carry out a basic data analysis using descriptive statistics and appropriate statistical graphics. 2. Understand the concept of sampling distributions and identify appropriate way of collecting samples based on population 3. Construct a reliable questionnaire based on objectives of a research study 4. Measure and establish association between business variables using correlation analysis and regression analysis for business decision making and forecasting. 	

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-231

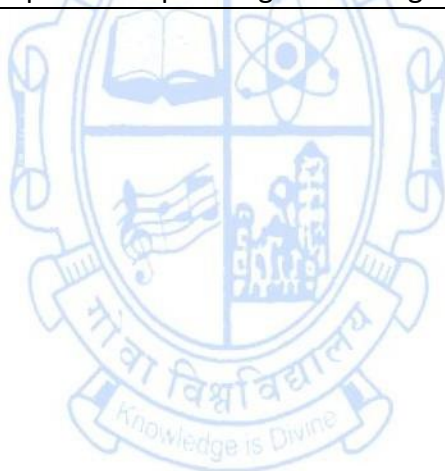
Title of the Course: Fundamentals of Event Management

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint learners with the fundamental concepts of event management and planning. 2. To provide learners with an understanding of event planning tools and event production process. 3. To create learner awareness on key areas in marketing of events 4. To enable learners with tools for effective event budgeting and event financing. 	
		No. of Hours
Content:	<p>Unit 1: Event Management and Planning Event management: Concept, Industry, Careers. Principles of event management. Size of Events- Mega events, Regional events, Major events, Minor events. Types of Events- Sporting events, Entertainment, art and culture events, Commercial events, Marketing and promotion events, Meetings, Exhibitions, Festivals, Family/Special events and Fundraising events. Issues/challenges in event management. Event evaluation. Event risks and laws. Event Planning: Concept and designing of events. Preparing event proposal. Critical path and function sheets. Event pricing and management fees. Client meetings and event contracts. Planning and management of event team and crew. Event protocol.</p>	15
	<p>Unit 2: Event Production Planning event resources. Event itinerary. Event planning tools and emerging technology. Event production concepts and requirements (technical and non-technical). Identifying event vendors, Negotiations and contracts with vendors. Scheduling and Checklists. Venue management- Selection, Staging, Lights and sound, Audio-Visual. Event safety and security.</p>	15
	<p>Unit 3: Event Marketing and Financing Event marketing mix-7 P's. Event branding. Event publicity. Public relations and communication, Event sponsorship. Event budgets and cost sheet. Financial control in events. Profit analysis of events. Computer applications in event financing and control.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

<p>Reference/ Readings:</p>	<ol style="list-style-type: none"> 1. Allen, J. (2009). <i>Event Planning</i> (Second ed.). Ontario: John Wiley & Sons. 2. Bowdin, G., Allen, J., O'Toole, W., & McDonnell, I. (2011). <i>Events Management</i> (Third ed.). New York: Routledge. 3. Chaturvedi, A. (2009). <i>Event Management: A Professional and Developmental Approach</i>. New Delhi: Global India Publications. 4. Gaur, S. S., & Saggere, S. V. (2003). <i>Event Marketing and Management</i>. Noida: Vikas Publishing House. 5. Shone, A., & Perry, B. (2004). <i>Successful Event Management: A Practical Handbook</i>. London: Thomson Learning. 6. Wagen, L. V., & Carlos, B. R. (2009). <i>Event Management for Tourism, Cultural, Business, and Sporting Events</i>. New Delhi: Pearson Education, Inc.
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain basic concepts of management, planning, production, marketing and financing of events. 2. Make use of appropriate tools to design, plan and execute events. 3. Identify key elements of event budget and event financing for varied types of events. 4. Develop skills for planning and managing entrepreneurial ventures.



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-232

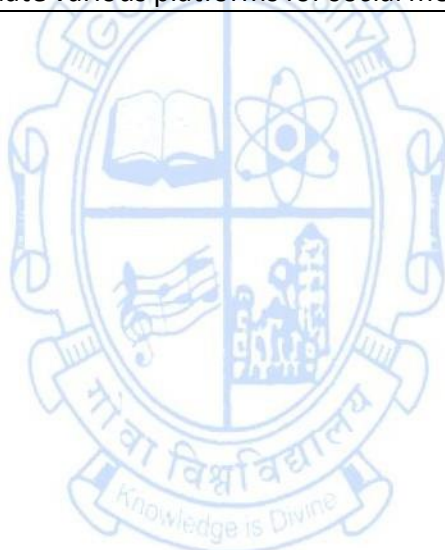
Title of the Course: Fundamentals of Digital Marketing

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarise students with the basic knowledge of Digital Marketing. 2. To acquaint students with Website Design and Digital Campaigning. 3. To acquaint students with Social Media Marketing.	
		No. of Hours
Content:	Unit 1: Introduction to Digital Marketing Meaning, features and importance of Digital Marketing; Digital Marketing vs Traditional Marketing; Channels of Digital Marketing; Meaning of Influencer Marketing; Concept of Content Marketing; Concept of Search Engine Optimization (SEO).	15
	Unit 2: Website Design and Digital Campaigning Basics of website design and development; Elements of a good website; Digital Campaigning – Meaning, Types, Paid, Owned, and Earned Media (POEM) Framework; Campaign planning and creative communications for social media platforms.	15
	Unit 3: Social Media Marketing Fundamentals of Social Media Marketing and its significance; Platforms for Social Media Marketing: YouTube Marketing: Basics of creating a video on YouTube; building a content strategy; gaining a subscriber and expanding the reach. Facebook Marketing: Introduction to Facebook; creating an account in Facebook; creating a Facebook Business Page; Facebook Page Optimization; How to develop business through Facebook. LinkedIn Marketing: Introduction to LinkedIn and its interface; creating personal LinkedIn profile; creating a Business Page on LinkedIn, Learn paid advertising with LinkedIn. Instagram: How to create an account on Instagram; Instagram marketing for Brands; Importance of Instagram marketing. X (Formerly Twitter): How to create an account on X; X marketing for Brands; X marketing best practices.	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Ahuja, V. (2015). <i>Digital Marketing</i> (First ed.). Oxford University Press. 2. Cecilia, F. (2019). <i>Introduction to Digital Marketing</i> (First ed.). BPB Publications. 3. Chaffey, D., & Ellis-Chadwick, F. (2022). <i>Digital Marketing</i> (Eighth ed.). Pearson Education Limited.	

	<ol style="list-style-type: none"> 4. Deiss, R., & Henneberry , R. (2020). <i>Digital Marketing for Dummies</i> (Second ed.). Wiley India. 5. Dodson, I. (2019). <i>Art of Digital Marketing</i> (First ed.). Wiley India. 6. Gupta, S. (2022). <i>Digital Marketing</i> (Third ed.). McGraw Hill. 7. Kamat, N., & Kamat, C. N. (2017). <i>Digital Marketing</i> (First ed.). Himalaya Publishing House. 8. Krishna, V. V. (2023). <i>Digital Marketing for Beginners : A Road Map to Successful Career in Digital Marketing</i> (First ed.). Notion Press. 9. Kumar, S., & Kaur , S. (2023). <i>Taxmann's Digital Marketing – Thorough, up-to-date book on digital marketing principles, analytics, etc., including AI, AR, and VR presented via case studies, visual presentations, etc.</i> (First ed.). Taxmann Publications. 10. <i>Quick Win Digital Marketing</i> (First ed.). (2009). Oak Tree Press.
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the basic concepts of Digital Marketing 2. Identify various elements of Website Design 3. Identify various elements of Digital Campaigning 4. Evaluate various platforms for social media marketing.



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-233

Title of the Course: Business Ethics and Governance

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint learners with concepts of business ethics and governance 2. To impart knowledge of ethical issues in different areas of business 3. To familiarize learners with Corporate Governance 4. To familiarize learners about ethics involved in global scenario 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Business Ethics Definition, Meaning, Nature of Ethics, Meaning of Moral & Ethics. Types of Ethics, Importance of Ethics, Business Ethics -Meaning and Nature. Importance of Ethics in Business, Areas of Business Ethics, Meaning of Functional Ethics, Types of Ethics According to Functions of Business- Marketing Ethics, Foreign Trade Ethics and Ethics Relating to Copyright. Ethics relating to Free and Perfect Competitive Market.</p>	15
	<p>Unit 2: Ethical Issues in functional areas of Business Ethical issues in Marketing- understanding positive and negative roles in marketing, Exploring exploitative role of advertising. Ethical issues in human resources-examining HR related ethical issues, discrimination in workplace: its causes and Remedies, Ensuring safety and health in the workplace, ethical considerations in performance appraisal. Ethical issues in finance-Maintenance of proper books of accounts-promoting transparency and accountability-understanding ethical responsibility in financial decision making.</p>	15
	<p>Unit 3: Business Ethics in Global Economy Ethics in the Context of Global Economy, Relationship Between Business Ethics & Business Development, Role of Business Ethics in Building a Civilized Society. Corporate Governance and Issues Related to Scams: Corruption- Meaning, Causes, Effects. Frauds and Scams in Banks, Insurance Companies, Financial Institutions, Measures to Overcome Fraud and Corruption, Zero Tolerance of Corruption.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Fernando, A. C. (2021). <i>Business Ethics and Corporate Governance</i> (3rd edition) Pearson Publication. 2. Bhatia, S. K. (2002). <i>Business Ethics and Managerial Values</i>. Deep & 	

	<p>Deep Publications Pvt. Ltd.</p> <ol style="list-style-type: none"> 3. Velasquez, M. (2006). <i>Business Ethics: Concepts and Cases</i> (6th ed.). Prentice Hall. 4. Darryl, R. (2006). <i>Corporate Governance, Economic Reforms & Development</i>. Oxford. 5. Mathur, U. C. (2005). <i>Corporate Governance & Business Ethics</i>. McMillan. 6. Tripathi, A. N. (2019). <i>Human Values</i>. (3rd edition) New Age International. 7. Murthy, C. S. V. (Reprint 2013). <i>Business Ethics and Corporate Governance</i>. Himalaya Publication. 8. Machiraju, H. R. (2004). <i>Corporate Governance</i>. Himalaya Publication House. 9. Murthy, C. S. V. (2010). <i>Business Ethics: Text & Cases</i>. Himalaya Publication. 10. Achrekar, D. (2009). <i>Corporate Governance (with Case Studies)</i>. Surendra Publications, New Delhi. 11. Pogge, T., & Horton, K. (2008). <i>Global Ethics: Seminal Essays</i>. St. Paul, MN: Paragon House Publishers.
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Define and differentiate between different aspects related to business ethics & governance 2. Discuss the ethics involved in the global economy. 3. Analyse the ethical issues involved in different functional areas of business. 4. Apply the learnt knowledge when-ever required

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-234

Title of the Course: Personal Investment and Tax Planning

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint learners with basic aspects of personal investment planning. 2. To familiarize learners with basics of taxation. 3. To impart knowledge and develop skills for effective personal tax planning. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Personal Investment Planning Introduction to investment, importance of investment planning, risk and return on investment, savings v/s investments, power of compounding, inflation effect on investment. setting financial goals, steps to achieve financial goals, investment process, investment vehicles, investment strategies.</p>	15
	<p>Unit 2: Basics of Taxation Meaning of tax, types of taxes, concepts of Person, Previous Year, Assessment Year, Assessee, Assessment, Income, Gross Total Income, Permanent Account Number (PAN), Residential status, scope of income, heads of income, effect of taxes on investment. Deductions under Chapter VI-A - 80C, 80CCC, 80CCD, 80D, 80TTA, 80TTB, Computation of total income of individuals, tax rates, old & new tax regime, tax liability, tax calculation, types of Income Tax Returns for Individuals.</p>	20
	<p>Unit 3: Personal Tax Planning Introduction and meaning of tax planning, objectives of tax planning, factors on which tax planning is done, tax saving schemes, tax evasion, tax avoidance, difference between tax planning, tax evasion and tax avoidance, apportionment of income between spouses governed by Portuguese Civil Code u/s 5A.</p>	10
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Agarwal O.P. (2014), <i>Security Analysis & Investment Managements</i>, Himalaya Publishing House, Delhi. 2. Ahuja, Girish and Ravi Gupta, <i>Systematic Approach to Income Tax</i>, Bharat Law House, Delhi. 3. Bhalla V.K., (2018), <i>Fundamentals of Investment Management</i>, Sultan Chand, New Delhi. 4. Devi. K., <i>Tax Planning Management</i>, Bookscape 5. Dubey B.S., <i>Tax Planning</i>, Bookscape 	

	<ol style="list-style-type: none"> 6. Gaur V.P., & Narang. D.B., <i>Income Tax Law Practice</i>, Kalyani Publications. 7. Hariharan. N., <i>Income Tax Law & Practice</i> Vijay Nicole Imprints Pvt.Ltd. 8. Lakhotia R.N. & Lakhotia S, <i>A Guide to Tax Planning</i>, Diamond Pocket Books Pvt Ltd, New Delhi. 9. Malik S., <i>Plan your investments</i>, Taxmann Publications, New Delhi. 10. Manoharan T.N., <i>Direct Tax Laws</i>, Snow White Publications, 11. Mehrotra H.C., <i>Income Tax Law & Practice</i>, Sahitya Bhavan, Agra 12. Pagare D., <i>Income Tax Law & Practice</i>, Sultan Chand Sons, New Delhi 13. Palat R, <i>Tax Planning for Salaried Employees</i>, Jaico Publishing House, Mumbai. 14. Prasad B., <i>Income Tax Law & Practice</i>, Wishwa Prakashan 15. Rajaratnam S, <i>Tax Planning</i>, Bharat Law Publication 16. Singhanian V.K. <i>Students' guide to Income Tax</i>, Taxmann Publications 17. Singhanian V.K., & Singhanian K., <i>Direct Taxes Law & Practice</i>, Taxmann Publications. 18. Singhanian, Vinod K., <i>Monica Singhanian, Student's Guide to Income Tax</i>, University edition, Taxmann Publications Pvt. Ltd, New Delhi. <p>Note: Latest Editions relevant to the Assessment year.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand personal investment planning. 2. Acquire knowledge and understanding the concepts of taxation. 3. Develop skills for effective personal tax planning. 4. Understand apportionment of income between spouses governed by Portuguese Civil Code u/s 5A.

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-235

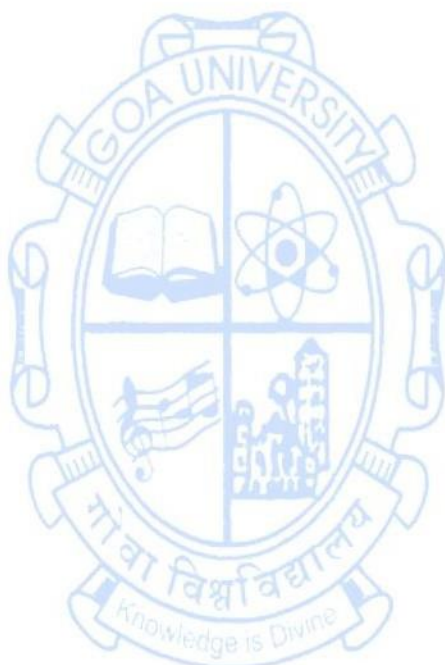
Title of the Course: Intellectual Property Rights

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint the learners with the basic concepts of Intellectual Property Rights. 2. To acquaint the learners with innovative Intellectual Property Rights 3. To familiarise learners with the process of obtaining Intellectual Property rights 4. To impart knowledge of legal protection of Intellectual Property Rights 	
		No. of Hours
Content:	<p>Unit 1: Overview of Intellectual Property Rights Introduction, Nature and the need for Intellectual Property Rights, Different types of Intellectual Property Rights including meaning of Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design, Genetic Resources, Traditional Knowledge and Trade Secret.</p>	15
	<p>Unit 2: Law of Patents and Industrial Designs (The Patent Act, 1970 and The Designs Act, 2000) Patentable Invention, Non- Patentable Inventions, Registration of Patent, Product Patents for Medicine and Drug, Rights and obligations of Patentee, Compulsory Licensing, Infringement of Patent and reliefs, Registration of Design, Rights of Design Holder, Piracy of registered Design and reliefs, Different kinds of innovative Patents and Designs that are in vogue.</p>	15
	<p>Unit 3: Law of Copyright and Trade Marks (The Copyright Act, 1957 and The Trade Marks Act, 1999) Deceptively Similar Mark, Collective Mark, False Trade Description, Passing Off, Registration of Trademark, Infringement of Trademark and reliefs, Subject matter and Term of Copyright, Author and ownership of Copyright, Rights of Broadcasting Organizations and Performers Rights, Infringement of Copyright and reliefs, Different kinds of Innovative Trademarks and Copyright that are in vogue.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Ahuja, V.K. (2017). <i>Law relating to Intellectual Property Rights</i>. Lexis Nexis. 2. Narayanan, P. (2015). <i>Intellectual Property Law</i>, 11th ed. Anderson Printing House Private Ltd. 3. Wadhera, B.L. (2017). <i>Law relating to Intellectual Property</i>, 5th ed. 	

	<p>Universal Law Publishing.</p> <p>4. Puri Singh, Rachna. (2013). <i>Practical Approach to Intellectual Property Rights</i>. International Publishing House Pvt Ltd.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the origin and meaning of different Intellectual Property Rights 2. Explain different kinds of innovative Intellectual Property Rights. 3. Apply the procedure to register Patents and Designs, and remedies available in case of its violation 4. Apply the procedure to register Copyrights and Trade Marks, and remedies available in case of its violation.



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-241

Title of the Course: Accounting Software Application

Number of Credits: 03(1T + 2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To enable learners to understand Financial Accounting fundamentals through accounting software packages. 2. To familiarize learners with accounting software packages. 3. To enable learners to know the purpose and scope of Accounting Software Packages in business. 4. To enable learners to apply knowledge of accounting software packages in Real-world Scenarios. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Accounting Software Application Understanding Financial Accounting fundamentals and Principles, Introduction to Accounting Software Package, Company Creation and Company Configuration in Accounting Software Package - Short Cut keys for Software Packages.</p>	15
	<p>Unit 2: Preparations of Financial Statements Reports (Lab Practicals)</p> <ol style="list-style-type: none"> A) Ledger and Voucher Entry: Create, modify, and delete ledgers in Accounting Software Package, Record various transactions using vouchers. Understand the impact of transactions on ledgers. B) Inventory Management: Define and manage stock groups and categories. Create and manage stock items and units of measure. Implement basic inventory transactions in Accounting Software Package. C) Financial Statements Reports-Cash/Bank Books-Journal Book-Ledger Books <ol style="list-style-type: none"> i) Trial Balance: Generate and interpret a trial balance Identify.errors in the trial balance. ii) Profit and Loss Account: Understand the structure of the profit and loss account. Generate and analyze profit and loss reports. iii) Balance Sheet: Learn to create a balance sheet. Interpret and analyze balance sheet components. Data Maintenance- backup and restore data of company. 	30

	<p>Unit 3: Goods and Services Tax (GST) in Tally Prime (Lab Practical)</p> <p>Understanding GST, Configuring GST in Accounting Software Package -- Configure GST details in Accounting Software Package, Set up GST rates and tax slabs, Understand GST compliance requirements. GST Transactions in Accounting Software Package: Record GST transactions in sales and purchases, Generate GST reports and returns in Accounting Software Package.</p>	30
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Goel, D. (2020). Advanced Tally: Accounting and Inventory Management. McGraw-Hill Education. 2. Goyal, S. (2017). Tally ERP 9: Training Guide. Taxmann Publications Pvt. Ltd. 3. Gupta, R. (2019). Tally ERP 9 (Vol. 1): Basic Accounting Features. Firewall Media. 4. Mehta, P. (2018). Practical Approach to Tally ERP 9 with GST. Dreamtech Press. 5. Nadhani, A. K., & Nadhani, K. K. (2021). Tally ERP 9: Comprehensive Guide for Accounting. BPB Publications. 6. Singh, A. (2016). Mastering Tally ERP 9: The Complete Guide to Financial Accounting. Vikas Publishing House. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the basic concepts of accounting and inventory management in accounting software package. 2. Record various kinds of business transactions, vouchers and generate financial statements reports in accounting software package 3. Record Accounting transactions, vouchers with GST and generate reports in Accounting Software Package. 4. Apply knowledge of accounting software packages in Real-world Scenarios. 	

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-242

Title of the Course: Business Data Analysis

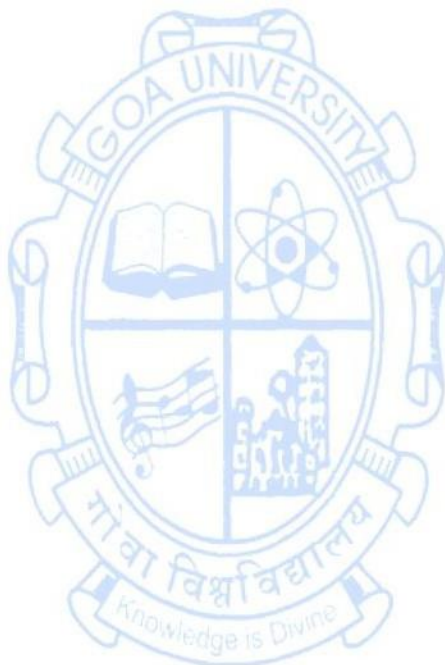
Number of Credits: 03(1T + 2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To provide an understanding of applications of Data Analytics to solve Business problems 2. To provide an understanding of basic concepts in Statistics. 3. To provide an understanding of importance of Data Visualization 4. To provide skills and knowledge in basic and advanced business data analytics. 	
		No. of Hours
Content:	<p>Unit 1: Data Analytics in Business Solving the business problem using Analytics - Data analysis process: data collection, data cleaning, data analysis, and data interpretation-Understand Business Analytics - Roles and Responsibilities, Business Analytics categories- Descriptive, Predictive, Prescriptive, Data Mining, Data Visualization.</p>	5
	<p>Unit 2: Basic Statistical concepts Population, sample, variable, data measurement levels-nominal, ordinal, interval, ratio , Measures of central tendency-mean, median, mode, percentiles, quartiles, skewness, Measures of variability-range, interquartile range, mean, absolute deviation, variance, standard deviation.</p>	8
	<p>Unit 3: Visualizing data Data visualization, Importance and Types of Charts</p>	2
	<p>Practicals Lab 1: Introduction to Spreadsheets Working with worksheets -Entering data, Formatting, Editing, and Printing a worksheet - Formulas and Functions in Excel, operators in formula -Generally used Spreadsheet functions - Mathematical, Statistical, Financial, Logical, Date and Time, Database and Text functions - Introduction to functions such as the IF, nested IF, VLOOKUP and HLOOKUP - Data Sorting and Filtering - Result representation of data using spreadsheet - Filtering, advanced filters, sorting and conditional formatting data - Data validation techniques, Hyperlinks</p>	16

	<ul style="list-style-type: none"> - Summing through the sheets - Getting external data files into Excel - Macros - creation, editing and deletion of macros 	
	<p>Lab 2: Searching and Combining Data with Power Query</p> <p>Getting started with Power Query</p> <p>Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Query data from SQL</p>	8
	<p>Lab 3: Performing computations and aggregations using Excel</p> <p>Managing formulas in Excel- Create a Formula that Refers to Another Worksheet - Understanding Relative and Absolute Cell Addresses - Edit Formulas, Name Cells and Ranges - Define and Display Constants - Create Formulas That Include Names - Check Formulae for Errors, What-if analysis, Logical tests, Goal seek, What-if, Loan and Lease statement; Ratio Analysis, Capital Budgeting; Depreciation Accounting; Using Solver to maximize profitability, Capital budgeting</p>	18
	<p>Lab 4: Working with pivot tables and charts</p> <p>Creating and Formatting Charts-Working with types of Charts, Trend line, Histograms, Line, Column, Bar and Pie Charts, Scatter, Bubble, Stock, Surface, Radar, Combo, Treemap, 3D maps - frequency polygons, ogives, dot plots, stem and leaf plots, pareto charts, charts and graphs for two variables, cross tabulation, Gantt chart, Milestone chart</p> <p>Formatting data in table- Using Pivot Tables - Using Slicer</p> <p>Designing Pivot Table reports - Filtering data - Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options</p> <p>Creating Pivot chart, Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins – Interactive dashboard with Pivot tables</p>	12
	<p>Lab 5: Using Analysis Toolpak</p> <p>Descriptive Statistics, Moving Average, Random Number Generator, Rank and Percentile, Sampling, Correlation, Regression</p>	6
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Joseph Schmuller(2020), <i>Statistical Analysis with Excel for dummies</i>(Fourth ed.), Wiley India Pvt. Ltd. 2. Ken Black (2012), <i>Applied Business Statistics</i> (Seventh ed.), Wiley India Edition 3. Manisha Nigam (2023), <i>Data Analysis with Excel</i>, BPB Publications India 4. Michael Alexander (2023), <i>Microsoft Excel Power Pivot and Power Query for dummies</i>, Wiley India Pvt. Ltd. 5. S.K. Shinde, U. Chandrashekar (2016), <i>Data mining and Business Intelligence</i>, Dreamtech Press, India 	

	6. Winston Wayne L. (2012), <i>Microsoft Excel 2019 Data Analysis and Business Modeling</i> (Sixth ed.), PHI Learning Pvt. Ltd., India
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Develop a foundational understanding of business data analysis and its relevance in decision-making. 2. Develop skills of data analysis using relevant Application software. 3. Apply the Spreadsheet tools to solve business problems. 4. Interpret and communicate insights through data visualization.



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-243

Title of the Course: Personal Financial Planning

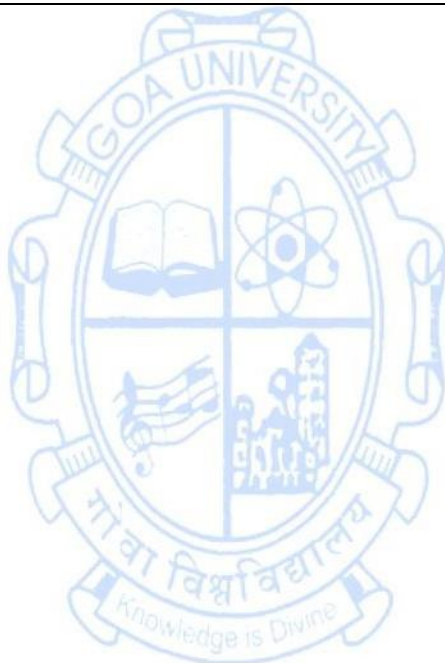
Number of Credits: 03(1T + 2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To provide learners with an understanding of Personal Financial Planning and Time Value Money Concepts. 2. To equip learners with practical knowledge of Investment Risks, Returns, Vehicles and Strategies. 3. To impart practical knowledge of various Insurance, Retirement, Taxation and Estate Planning Investments. 4. To familiarize learners with practical knowledge of Personal Financial Planning 	
		No. of Hours
Content:	<p>Unit 1: Basics of Personal Financial Planning and Time Value of Money Personal Financial Planning: Meaning, Definition, Benefits, Importance, Process- old and new personal Financial Planning, Features and scope of Personal Financial Planning, Financial Planner- Reasons for hiring a financial planner and Functions of a Financial Planner. Time Value of Money: Meaning, Valuation Concepts or Techniques, Compound Value Concept, Discounting or Present Value Concept, Valuation of Bonds or Debentures, Practical Implications of Compounding and Discounting Value Concepts, Doubling Period, Effective Rate of Interest in Case of Doubling Period, Present Value, Sinking Fund Factor, Loan Amortisation.</p>	15(5T+10P)
	<p>Unit 2: Investment Risks, Return, Vehicles and Strategies (Practical) Managing Investment Risks: Meaning and Definitions of Risk, Types of Investment Risk, Pure Risk- Types of Pure Risks, Measurement of Risk, Methods of Handling Risk, Assessing Risk, investing to Minimize Risk, Modern Portfolio Theory. Measuring Investment Return: Risk and Return Trade-off, Types of Investment, Expected Return of an Asset, Risk-Free and Risky Assets, Long-term and Short-term Capital Gains, Sources of Credit and Credit Alternatives, Credit Information Bureaus.</p>	30(5T+25P)

	<p>Investment Vehicles: Introduction, Investment Concerns, Small Savings Scheme, Fixed Income Instruments, Mutual Funds, Other Types of Investment Vehicles.</p> <p>Investment Strategies: Introduction, Asset Allocation- Asset Classes, Diversification: The Basis of Asset Allocation, Asset Allocation Strategy, Evaluating Investment in various Stocks, Steps of Investing in Stocks, Various Loans and their Usage- Meaning of Loan, Types of Loan.</p> <p>Meaning of Investment Strategy, Types of Investment Strategies, Investment Strategy Considerations, Investment in Bonds, Investment in Stocks, Investment in Mutual Funds, Investment in Commodities, Future and Options</p>	
	<p>Unit 3: Insurance, Retirement, Taxation and Estate Planning</p> <p>Insurance Planning: Introduction, Characteristics of Insurance, Risk and Insurance, Role of Insurance, Rights of the Insurer, Rights of the Insured, Classification of Insurance, Insurance Products- Life Insurance, General Insurance, Fire Insurance, Motor Insurance, Marine Insurance, Medical and Health Insurance, Personal Risk Management</p> <p>Retirement Planning: Meaning, Retirement Planning Money source- Employment Income, Social Security, Employer-Sponsored Retirement Plan, Current Savings and Investments, Other Sources of Funds. Types of retirement products.</p> <p>Taxation Planning: Introduction, Types of Taxes, Tax Planning and Tax Evasion, Tax Avoidance, Objectives of Tax Planning, Income and Various Heads of Income, Deductions, Tax Exemption and Computation.</p> <p>Estate Planning: Meaning, Need, Objectives, Steps, and Tools of Estate Planning</p>	<p>30(5T+25P)</p>
<p>Pedagogy:</p>	<p>Lectures, Group discussions, Seminars, Case studies, Field work</p>	
<p>Reference/ Readings:</p>	<ol style="list-style-type: none"> 1. Amar Pandit., (2012). <i>The only Financial Planning Book that You Will Ever Need</i>. Mumbai: Network 18 Publications. 2. Arthur J, Keown., (2018). <i>Personal Finance: Turning Money into Wealth</i>. New York: Pearson 3. Gitman Joehnk Billingsley. (2014). <i>Personal Financial Planning (13th Ed.)</i> Cengage 4. Indian Institute of Banking & Finance, (2007). <i>Home Loan Counselling</i>. Mumbai: Taxmann Publications (P.) Ltd. 5. Indian Institute of Banking & Finance, (2015). <i>Accounting & Finance for Banking</i>. (3rd Ed). Mumbai: Macmillan Publishers India Private Limited. 6. Indian Institute of Banking and Finance., (2017). <i>Introduction to Financial Planning</i>. Mumbai: Taxman 7. Jeff Madura, (2020). <i>Personal Finance (7th Ed)</i> Pearson 	

	<p>8. Jyotsna Sethi & Nishwan Bhatia, (2015). <i>Elements of Banking and Insurance</i>. 2nd Ed. Delhi: Phi Learning Private Limited.</p> <p>9. Madhu Sinha (2017)., <i>Financial Planning a Ready Reckoner</i> (2nd Ed.). New York: MC Graw Hill Education</p> <p>10. Vanita Tripathi., (2023) <i>Fundamental of Investments</i>. (6th Ed.). Mumbai: Taxman Publications Pvt. Ltd.</p> <p>11. Vivek, & Asthana, P. (2015). <i>Financial Risk Management</i>. Mumbai: (2nd Ed). Himalaya Publishing House.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the concept of Personal Financial Planning and the Time Value of Money 2. Asses the Return and Risk Associated with various Investment Vehicles. 3. Comprehend with various Personal Financial Planning Options. 4. Formulate a Personal Financial Plan.



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-244

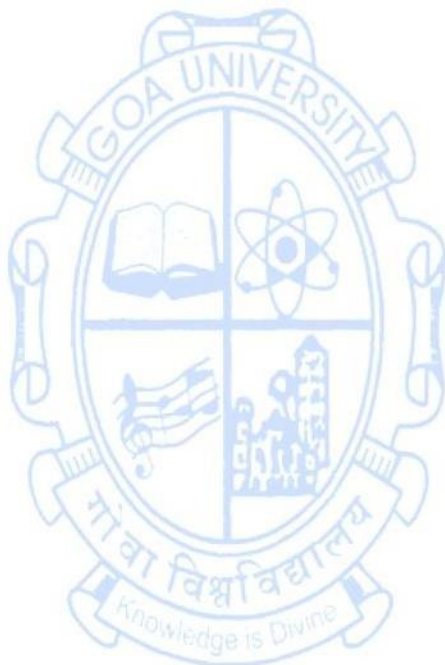
Title of the Course: Introduction to Auditing

Number of Credits: 03(1T + 2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint learners with the basics of auditing 2. To impart knowledge of audit planning 3. To familiarize learners with the process of vouching & verification 4. To familiarize learners with the procedure for conduct of an audit. 	
		No. of Hours
Content:	<p>Unit 1: Introduction Evolution of audit, Meaning and Definition, Scope of Auditing, Auditing v/s Accounting, Objectives of Auditing – Primary & Secondary, Various classes of audit (Based on authority & time), Qualities of an Auditor, Basic Principles governing an audit, Benefits of Auditing, Internal Control System: Meaning & evaluation; Internal Check, Internal Audit</p>	15(5T+10P)
	<p>Unit 2: Audit Process Audit Planning - Basics of Audit Planning, Steps involved in Audit Planning, Drafting Audit plan, Preparation of Audit Programme, Audit evidence, Working Papers, Audit Note Book. Vouching and Verification - Vouching – Meaning and objectives. General procedure for vouching, General Considerations in vouching of Nominal Accounts, Verification v/s Vouching, Verification – meaning and objectives, General Procedure for Verification, General Considerations in verification of Personal and Real Accounts</p>	30(5T+25P)
	<p>Unit 3: Audit Report Meaning, Steps to be followed in preparation of Audit Report, Types of Audit Reports, Format of Audit Report, Case Studies of Listed Companies for preparing Audit Report</p>	30(5T+25P)
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Gupta, K. (2004). <i>Contemporary Auditing</i>. Tata McGraw-Hill. 2. Jha, A. (2013). <i>Students Guide to Auditing & Assurance</i>. Taxmann's Publications Pvt. Ltd. 3. Kumar, R., & Sharma, V. (2015). <i>Auditing Principles and Practice</i>. PHI Learning. 4. Pagare (2004) D. <i>Principles & Practice of Auditing</i>. Sultan Chand and Sons. 5. Saxena, R.G. (2022). <i>Principles and Practice of Auditing</i>. Himalaya Publishers. 6. Sharma, S.D. (2006). <i>Auditing Principles and Practice</i>. Taxmann's 	

	<p>Publications Pvt. Ltd.</p> <p>7. Sharma, T.R. (2015). <i>Auditing Principles & Problems</i>. Sahitya Bhavan Publications.</p> <p>8. Shekhar, K.C., & Shekhar, L. (2012). <i>Auditing</i>. Vikas Publishing House Pvt. Ltd.</p> <p>9. Tandon, B. N., Sudharsanam, & Sundharabahu, S. (2007). <i>A Handbook of Practical Auditing</i>. S. Chand & Co.</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basics of auditing and internal control systems of organisations 2. Prepare audit programme, audit note book and collect audit evidence 3. Practically vouch nominal accounts and verify real and personal accounts 4. Evaluate performance of companies by analysing audit reports



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-245

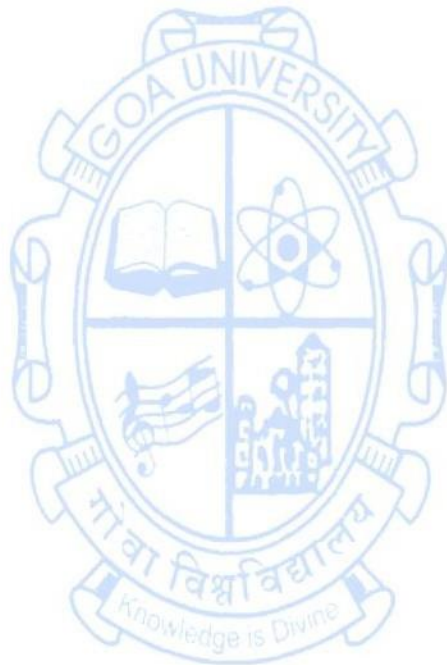
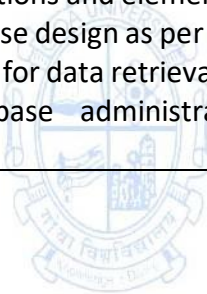
Title of the Course: Business Database Management and Analysis

Number of Credits: 03(1T + 2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint learners with principles of database management system. 2. To impart knowledge of database planning and skills in database design. 3. To develop skills in learners in data retrieval and analysis using SQL 4. To equip learners with knowledge and skills of database administration and security. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Database Management System Data as organizational asset, Data versus Information, Meaning of database and database management system, Purpose of database system, Benefits and challenges of database system, Elements of database system, Database users, Business applications of database system, Database administration system, Security threats to database.</p>	15
	<p>Unit 2: Database Planning and Design (Practical) Need for planning database, Database system master plan, Organizational goals, organizational structure, and entities and implications on database, Database development process, Database structure, Conceptual database design, ER diagrams, Types of databases, Logical database design with relationships, RDBMS, Normalization.</p>	30
	<p>Unit 3: Data Retrieval and Database Security (Practical) SQL basics, Inserting, deleting and updating data, Query with SQL, Using SQL aggregate functions, Grouping data and subqueries, Relational queries, Tables and views, Database backup and recovery, Evaluating database performance, Database optimization, Managing database security, Creating users and granting privileges, Avoiding data leaks</p>	30
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Chopra, R. (2016), <i>Database Management Systems</i>, S Chand. 2. Courtney, J., Paradise, D., Brewer, K. and Graham, J. (2010), <i>Database Systems for Management.</i>, Global Text. 3. Morris, S. and Coronel, C. (2016), <i>Database Systems: Design, Implementation and Management</i>, (12e), Course Technology Inc. 4. Ramez, E and Shamkant, N. (2017), <i>Fundamentals of Database System</i>, (7e), Pearson Education. 	

	<p>5. Reddy, P. and Reddy, A. (2020), <i>Foundations of Database Management System</i>, Lambert Academic Publishing.</p> <p>6. Zygiaris, S. (2020), <i>Database Management Systems: A Business-Oriented Approach Using Oracle, MySQL and MS Access</i>, Emerald Publishing.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Identify applications and elements of database management system. 2. Develop database design as per organizational requirements. 3. Implement SQL for data retrieval and analysis. 4. Evaluate database administration system and security in an organization.



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-202

Title of the Course: Fundamentals of Macroeconomics for Business

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint the students with various macroeconomic variables and enable them to derive the macroeconomic equilibrium analysis. 2. To provide a broad understanding of the concepts of inflation and unemployment and the interlinkage between the two concepts. 3. To analyze the theoretical approaches related to money and consumption and evaluate the implications of economic policies on investment. 4. To analyze the working of a small open economy and understand the impact of macroeconomic policies on an open economy. 	
		No. of Hours
Content:	<p>Unit 1: Introduction, Concepts and National Income Accounting Macroeconomics -Meaning and Scope, National Income – concepts (GNP, GDP, NNP, GVA at basic price and factor cost, Personal Income, Disposable Personal Income), Trends in GDP of India (2014 onwards), Trends in GSDP with reference to Goa (2014 onwards), Green Accounting-meaning and objectives. Components of Aggregate Expenditure, Circular Flow of National Income -Models of Circular Flow (Two, Three and Four Sector), Determinants of Aggregate Demand, Determinants of Aggregate Supply, AS-AD Equilibrium Analysis.</p>	15
	<p>Unit 2: Inflation and Unemployment Inflation: Concept and Causes, Consumer Price Index, Wholesale Price Index (Concepts), Inflation and Interest Rates, Sacrifice Ratio, Costs of Inflation (Social Costs, Costs of anticipated and unanticipated inflation); Rational and Adaptive Expectations. Unemployment: Types of Unemployment (Frictional, Cyclical, Seasonal, Disguised, Structural -meaning of each), Natural rate of unemployment, Costs of Cyclical Unemployment. Measurement of Unemployment -NSSO Classification Methods (Usual Principal Status, Weekly Status, Current Daily Status). Rural-Urban and Male-Female unemployment rate variations. Trends in unemployment rates in India (2014 onwards). Trade-off between Inflation and Unemployment-Phillips Curve analysis in the short run</p>	15

	<p>Unit 3: Money, Consumption and Investment Monetary Policy - Meaning, RBI's Monetary Policy -Objectives and Tools of Monetary Policy (General and Selective), Impact of Monetary Policy on Money Supply. RBI's Monetary Aggregates (M0, M1, M2, M3, M4). The Consumption Function and its determinants, Business Fixed Investment and Inventory Investment (Concept and Determinants), Impact of Monetary Policy on Consumption and Investment</p>	15
	<p>Unit 4: Open Economy and Macroeconomic Policies Open and Closed Economy -Meaning and features, flows of goods and capital, saving and investment in a small and a large open economy, Exchange rates - Fixed, Flexible and Managed Floating (Meaning), International Linkages and Mundel -Fleming model, Demonetization in India, 2016 - Meaning and objectives.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> Ahuja, H. L. (2016). <i>Macroeconomics: Theory and Practice</i> (20th ed.). S. Chand Publications. Blanchard, O., & Johnson, D. R. (2018). <i>Macroeconomics</i> (6th ed.). Pearson. Branson, W. H. (1997). <i>Macroeconomic Theory and Policy</i>. Harper Collins India Pvt. Ltd. D'Souza, E. (2008). <i>Macroeconomics</i>. Pearson Education. Directorate of Planning, Statistics and Evaluation, Government of Goa. (Latest). <i>Economic Survey of Goa</i>. Dornbusch, R., & Fischer, S. (1994). <i>Macroeconomics</i>. McGraw-Hill Education. Dwivedi, D. N. (2018). <i>Macroeconomics: Theory and Policy</i> (5th ed.). Mc Graw Hill Education. Gordon, R. J. (2013). <i>Macroeconomics</i>. Pearson Education. Government of India. (Latest). <i>Economic Survey of India</i>. Gupta, G. S. (2017). <i>Macroeconomics: Theory and Applications</i>. McGraw-Hill Education. Mankiw, N. Gregory. (2015). <i>Principles of Macroeconomics</i>. Cengage Learning India Pvt. Ltd. Puri, V. K., Misra, S. K., & Garg, B. (2023). <i>Indian Economy</i>. Himalaya Publishing House. Samuelson, P. A., Nordhaus, W. D., & Chaudhuri, S. (2021). <i>Macroeconomics</i>. McGraw-Hill Education. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> Gain knowledge of various macroeconomic principles and the macroeconomic equilibrium analysis. Understand the economic dimensions of inflation, unemployment and the trade-off between the two macroeconomic variables. Analyze the theoretical approaches to money, consumption and the impact of economic policies on investment Acquire a better understanding of the working of an open economy 	

Name of the Programme: Bachelor of Commerce (Financial Accounting)


Course Code: CFA-203

Title of the Course: Financial Statement Analysis

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To enable learners to understand the meaning, components significance of financial statements and tools for analysing financial statements. 2. To acquaint learners with skills of analysing financial statements with the help of ratio analysis. 3. To understand the latest tools to analyse and interpret financial statements. 4. To impart skills to learners for preparation of cash flow statement. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Financial Statement Analysis Meaning and Objectives of Financial Statement Analysis, Types of Financial Analysis (External, Internal, Horizontal, Vertical) Significance of Financial Statement Analysis to various users of financial information, Understanding Financial Statements as per Company Annual Reports: Profit and Loss Statement, Balance sheet and Statement of changes in equity. Decision Support System (DSS): Meaning of DSS, characteristics, component, types, advantages & disadvantages of DSS. Predictive Analytics in Finance: Meaning, predictive analysis models, advantages of predictive analysis, use of predictive analysis in finance. Tools and techniques of analysing financial statements- Comparative, Common size & trend analysis. (Practical problems to be covered on comparative, common size and trend analysis)</p>	20
	<p>Unit 2: Ratio Analysis and Dupont Analysis Meaning and usefulness of Financial Ratios, Analyzing Financial Statements through Ratios: Liquidity Ratios Solvency Ratios Profitability ratios; Turnover ratios and market value ratios, Limitations of Ratio Analysis (Practical problems on calculations of various ratios). Dupont analysis: Concept, principles and types of Dupont analysis (Theory only).</p>	15

	<p>Unit 3: Economic Value Added (EVA) and Balance Score Card (BSC)</p> <p>Economic Value added (EVA): Evolution of EVA concept, EVA concept, Market value added, Calculating EVA: The conceptual issues, calculating Net operating profit after tax (NOPAT), Capital employed (CE), weighted average cost of capital (WAC), Importance of EVA, Advantages of EVA, Limitations of EVA (Theory only). Balance score card (BSC): Concept, objectives and perspectives (Theory only)</p>	10
	<p>Unit 4: Cash Flow Statement</p> <p>Cash Flow statement: Meaning, Objectives of Cash Flow Statement, Non-cash transactions, Activity classification, Cash and cash equivalents, Direct and indirect method, preparation, and presentation of Cash Flow Statement as per indirect method and IND AS 3</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
 <p>Reference/ Readings:</p>	<ol style="list-style-type: none"> 1. Chandra, P. (2022). <i>Financial Management: Theory & Practice</i> (10th Edition). McGraw Hill Education (India) Pvt. Ltd. 2. Gopalkrishnan, A. A. (2015). <i>Understanding financial statements: Analysis and interpretation</i>. New Global Business Press. 3. Gupta, S., & Sharma, R. (2017). <i>Financial Management</i>. Kalyani Publishers. 4. Gupta, S., Sharma, R. K., & Gupta, N. (2018). <i>Financial Management: Theory & Practice</i>. Kalyani Publishers. 5. Helfert, E. A. (2004). <i>Techniques of Financial Analysis</i>. Tata McGraw-Hill Education Pvt. Ltd. 6. Jain, & Narang. (2014). <i>Advanced Accountancy</i>. Kalyani Publishers. 7. Mukherjee, A., & Hanif, M. (2019). <i>Modern Accountancy (Vol. II)</i>. Tata McGraw Hill. 8. Pandey, I. M. (2022). <i>Financial Management</i>. Pearsons India Education Services Pvt Ltd. 9. Raman, A. (2019). <i>Advanced Accountancy</i>. Himalaya Publishing House. 10. Shukla, M. C., & Grewal, T. S. (2016). <i>Advanced Accounts</i> (19th ed.). S. Chand & Co. 11. Subramanyam, K. R. (2022). <i>Financial Statement Analysis</i>. McGraw Hill Education (India) Pvt Ltd. 12. Tulsian, P. C. (2023). <i>Accountancy</i>. S. Chand & Co. Publisher. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the conceptual framework of financial statement analysis 2. Understand the importance of ratios in analysing financial statements 3. Acquaint with the latest tools and methods of analysing financial information. 4. Understand the intricacies in the preparation of cash flow statement as per AS-3. 	

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-204

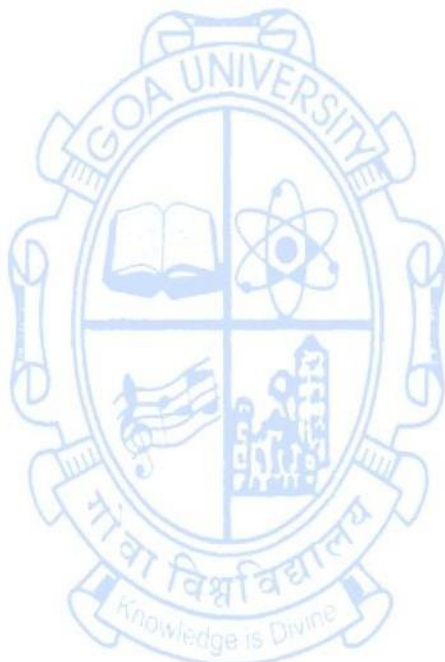
Title of the Course: Indirect Taxes

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint learners with basic concepts of Goods and Services Tax. 2. To familiarize learners with various provisions under Goods and Services Tax. 3. To understand the compliance procedure of Goods and Services Tax. 4. To gain the basic knowledge of Customs Duty. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Indirect Taxes Meaning, Types, and Nature of Indirect Taxes, GST - Dual Concepts of SGST, CGST, UTGST & IGST. Features of GST, Benefits of GST, GST Structure in India, GST Council and its composition, Basic Procedures of GST, Harmonized system of Nomenclature (HSN) Code. Definitions under CGST Act 2017: Goods, Manufacture, Person, Services, Composite Supply, Mixed Supply, Business, Business Vertical, Capital Goods, Casual Taxable Person, Works Contract, Turnover, Aggregate Turnover</p>	15
	<p>Unit 2: Provisions under Goods and Services Tax Act Exemptions from GST: Introduction, Power to grant exemption from tax. Goods and Services exempted from tax. Rates of GST, Levy and Collection of GST, Time and Place of Supply. Inter State Supply, Intra State Supply, Composition Scheme under GST, Input Tax, Output Tax, Net Tax, Utilisation of Input Tax Credit, - Reverse Charge. (Including Problems)</p>	15
	<p>Unit 3: Compliance under Goods and Services Tax Registration, Tax Invoice, Bill of Supply, Debit & Credit Notes, Electronic Way Bill, Types of Returns Filing of Returns Computation of GST Liability, Payment of Tax, Fines and penalties under GST, Assessment & Audit.</p>	15
	<p>Unit 4: Customs Act 1962, and Customs Tariff Act 1975 Nature of Customs duty, Territorial waters and custom waters, Goods under Customs Act, Basic Customs Duty, Additional Customs Duty, Protective Duties, Countervailing Duties, Safeguard Duty, National Calamity Contingent Duty (NCCD), Transactional Value at the time of place of importation, rate of exchange for customs valuation, inclusions and exclusions from assessable value, Methods of valuation of Customs, Baggage, Rate of Custom duty of Baggage. (Including Problems)</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

<p>Reference/ Readings:</p>	<ol style="list-style-type: none"> 1. Aditya Singhania. <i>Taxmann's GST Practice Manual</i>. 2. H.C. Mehrotra and V.P Agarwal. <i>Goods and Service Tax, Sahitya Bhawan Publication Agra</i>. 3. Relevant Bare Acts. 4. V.S Datey. <i>Taxmann's GST Ready Reckoner</i>. 5. V.S Datey. <i>Taxmann's Indirect Law and Practice</i>. 6. Vinod K Singhania. <i>Taxmann's Students Guide to GST and Customs Law</i>. <p>Note: Latest Editions relevant to the Assessment year.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basic concepts of Goods and Services Tax. 2. Understand various provisions under Goods and Services Tax Act 3. Understand the compliance procedure of GST 4. Understand the basic concepts of Customs Duty.



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-205

Title of the Course: Forensic Accounting

Number of Credits: 02

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To understand the fundamental concepts and develop proficiency in investigative techniques in the area of forensic accounting. 2. To explore specialized areas within the field of forensic accounting.	
		No. of Hours
Content:	Unit 1: Introduction to Forensic Accounting and Investigative Techniques Introduction - Definition and Scope of Forensic Accounting. Historical Overview and Evolution. Role in Modern Business Environment. Ethical Considerations and Professional Standards. Investigative Techniques. Understanding Fraud and Types of Financial Crimes. Interviewing Techniques and Interrogation Skills. Data Collection and Evidence Gathering Methods. Document Examination and Analysis. Fraud Detection and Prevention Strategies.	15
	Unit 2: Specialized Areas in Forensic Accounting Specialized Areas - Digital Forensics and Cybercrime Investigation. Money Laundering and Terrorism Financing. Bankruptcy and Insolvency Investigations. Insurance Claims and Fraudulent Activities. Litigation Support and Expert Witness Testimony. Practical Applications - Application of Investigative Techniques. Analysis of Financial Statements and Fraudulent Transactions.	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> Baldava, S., & Agarwal, D. (2021). <i>Forensic Investigations and Fraud Reporting in India: Practical insights to Predict, Prevent, Detect and Investigate Frauds</i>. Bloomsbury India. Bansal, A. (2017). <i>Forensic Accounting & Audit Anticipation in India</i>. LAP Lambert Academic Publishing. Baxi, C. J. (2021). <i>New Era of Forensic Accounting</i>. Bharat Law House Pvt Ltd. Dalal, C. (2021). <i>The Theory of Inverse Logic in Forensic Accounting</i>. Oak Bridge Publishing Pvt. Ltd. Devarajappa S., Gurudath A.S., Yadav R.A. (2015). <i>Forensic Accounting and Auditing</i>. Himalaya Publishing House Pvt. Ltd. Devi, D. S. (2023). <i>Basics of Forensic Accounting</i>. Iterative International Publishers IIP. 	

	<ol style="list-style-type: none"> 7. Gandhi, U. (2023). <i>Accounting and Financial Frauds - The What, The How and The Why</i>. The Write Order. 8. Hamilton, B. H., & Scarabelli, M. (2014). <i>Forensic accounting and finance: Principles and practice</i>. Routledge. 9. Joshi, A. (2012). <i>Students' Handbook on Forensic Accounting</i>. lulu.com. 10. Kaur, K. (2019). <i>Forensic Accounting and Auditing</i>. Kanwaljeet Khorana. 11. Khan, A. (2024). <i>Forensic Accounting, Fraud Investigation and Fraud Analytics</i>. Adil Khan. 12. Nigrini, M. J. (2012). <i>Forensic analytics: Methods and techniques for forensic accounting investigations</i>. John Wiley & Sons. 13. Shah, D. B. (2019). <i>Forensic Accounting: The 3rd Eye of Accounting Fraternity</i>. LAP Lambert Academic Publishing. 14. Sharma B. R. (2020), <i>Forensic Science in Criminal Investigation and Trials</i>. Lexisnexis 15. Sultan, S. (2017). <i>Forensics Accounting</i>. Expert of Course Publishing
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the fundamental concepts of forensic accounting. 2. Develop expertise in investigative techniques used in forensic accounting 3. Understand money laundering, bankruptcy investigations, and litigation support for addressing complex financial issues. 4. Apply theoretical knowledge and practical skills to analyze reports and communicate findings effectively.

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-221

Title of the Course: Accounting for Service Organisations (VET)

Number of Credits: 04

Effective from AY: 2023-24

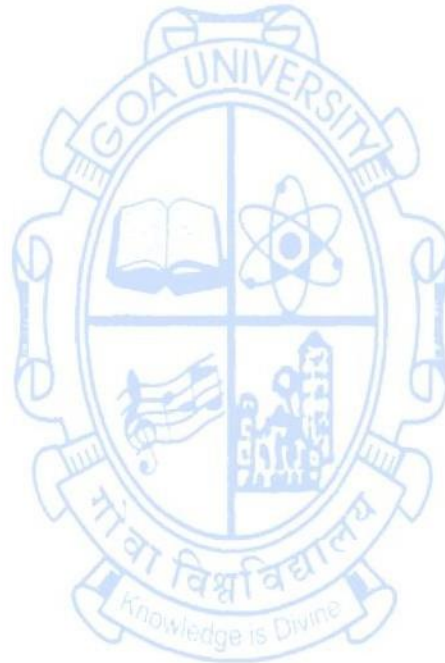
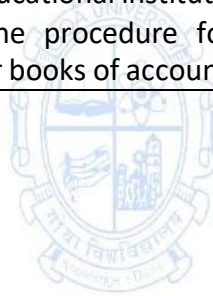
Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint learners with basic knowledge of various provisions of preparing and finalising the accounts of Banking Companies. 2. To impart knowledge of preparation of final accounts of General Insurance Companies. 3. To familiarize learners with finalising of accounts of Hotels and Educational Institutions. 4. To impart knowledge of preparing and finalising the accounts of professionals. 	
		No. of Hours
Content:	<p>Unit 1: Accounting for Banking Companies Meaning of Banking and Banking Company, Brief idea about-Important Legal Provisions affecting the accounts, Different types of Deposits, Different types of Advances, Other Facilities extended to Customers. Practical problems to cover preparation of Balance Sheet (Form A) and Profit and Loss Account (Form B) in Vertical Form with Separate Schedules.</p>	15
	<p>Unit 2: Accounting for General Insurance Companies Types of Insurance, Accounts of General Insurance Company. Final accounts to be prepared as per IRDA and shall comply with the requirement of Schedule B. Revenue account to be prepared under FORM B-RA. Profit & Loss A/C to be prepared under FORM B-PL. Balance Sheet to be prepared under FORM B-BS</p>	15
	<p>Unit 3: Accounting for Hotels and Educational Institutions Hotels: Concepts, Visitors Ledger (theory only) and final Accounts of Hotels under sole proprietorship, partnership and joint stock company (in case of company-as per Schedule III, Companies Act 2013). Educational Institutions: Introduction-Books of accounts- Annual statement of Accounts - Receipts and Payments account, Income and Expenditure account and balance sheet.</p>	15
	<p>Unit 4: Accounting for Professional Organisations Accounting books and documents to be maintained by professional like Doctor, Lawyers, Engineers, and Accountants as per the provisions of Income Tax Act. Precautions to be taken in maintaining accounts- Relation between accounts of professional persons and their household accounts- preparation</p>	15

	of final accounts: Income and Expenditure Account and Balance sheet	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Anthony, R. N, Hawkins, D., Merchant, K. A., (2017). <i>Accounting: Text and Cases</i> (13th Ed). Mc Graw Hill Education. 2. Ashok, S. (2012). <i>Financial Accounting for Managers</i>. Nagpur: Lexix Nexix Butterworths. 3. David, H. and Robert, A. (2018). <i>Accounting Text and Cases</i>. New Delhi: Tata McGraw Hill Education Pvt Ltd. 4. Hanif, M. and Mukherjee, A. (2019). <i>Modern Accountancy</i>. New Delhi: Tata McGraw Hill Pvt ltd (Vol I and II). 5. Jain, & Narang (2013). <i>Advanced Accountancy</i>. New Delhi: Kalyani Publishers. 6. Jain, & Narang (2021). <i>Corporate Accounting</i>. New Delhi: Kalyani Publishers. 7. Karthikayan, M., Karunakaran, M. (2013). <i>Corporate Accounting</i>. New Delhi: Discovery Publishing House Pvt Ltd. 8. Khan and Jain (2013). <i>Advanced Accountancy Vol I</i>. New Delhi: Kalyani Publisher. 9. Khan and Jain (2022). <i>Management Accounting</i>. New Delhi: Tata McGraw Hill Education Pvt ltd 10. Latitha, R., and Rajsekaran, V. (2018). <i>Financial Accounting</i>. Noida, UP: Pearson India Binding House. 11. Maheshwari S.N, Maheshwari, S.K and Maheshwari S.K (2018). <i>Advanced Accountancy Vol I</i>. New Delhi: Vikas Publishing House Pvt Ltd. 12. Maheshwari, S.N, Maheshwari, S.K, and Maheshwari, S (2019) <i>Financial Accounting</i> New Delhi: Vikas Publishing House Pvt Ltd. 13. Monga, J. R., & Ahuja, G. <i>Advanced Accounting (Vols. I, II)</i>. Noida: Mayoor Paperback. 14. Mukherjee, A., & Hanif, M. (2002). <i>Modern Accountancy (Vol. II)</i>. New Delhi: Tata McGraw Hill. 15. Paul, S.K (2012). <i>Accountancy</i>. New Delhi: New Central Book Agency. 16. Pillai, R.S and Bhagavati, U.S. (2011). <i>Fundamentals of Advanced Accounting Vol I</i>. New Delhi: S Chand and Co Pvt. 17. Prashanta Athma & N. Rajyalaxmi, <i>Accounting for service organizations</i>. Himalaya Publishing House Private Ltd. New Delhi 18. Ramachandran N., Kumar Kakani, R. (2012). <i>Financial Accounting for Management</i>. New Delhi: Tata McGraw Hill Education Pvt Ltd 19. Shukla, M. C., & Grewal, T. S. <i>Advanced Accounts</i>. New Delhi: S. Chand & Co. 20. Shukla, M.C and Grewal, T.S (2015). <i>Advanced Account Vol I</i>. New Delhi: S Chand and Co Ltd. 21. Stittle J., and Robert, W. (2008). <i>Financial Accounting</i>. New Delhi: Sage Publication. 22. Tulsian, P. C. <i>Accountancy</i>. New Delhi: S. Chand & Co 	

**Course
Outcomes:**

After completion of this course, the learners will be able to:

1. Understand the provisions as laid down by the Banking Regulation Act 1949 to maintain and finalize their books of accounts
2. Understand the accounting procedures followed by the General Insurance Companies to finalize their books of accounts
3. Understand the relevant accounting procedures followed by the Hotels and Educational institutions to finalize their books of accounts
4. Understand the procedure followed by the Professionals while finalizing their books of accounts.



Name of the Programme: Bachelor of Commerce (Financial Accounting)


Course Code: COM-222

Title of the Course: Corporate Law (VET)

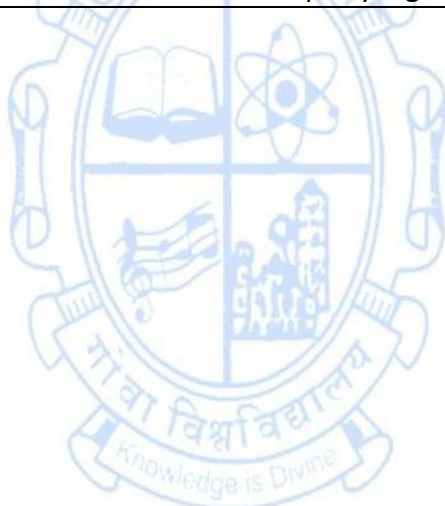
Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint the learners with regulatory framework under Companies Act, 2013. 2. To familiarise the learners with management of companies under Companies Act, 2013. 3. To impart knowledge regarding registration and protection of Intellectual Property Rights. 4. To impart skills to the learners to draft legal documents pertaining to Companies Act, 2013 and Intellectual Property Rights. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Regulatory Framework of Companies</p> <p>Characteristics of a company, Types of companies, Association not for Profit, Illegal Association, Registration of company, Promoters, legal position, Pre-incorporation contract, Memorandum of Association, Articles of Association, Constructive notice, Indoor management, Lifting Corporate Veil, Prospectus and different types of Prospectus, Mis-statement in Prospectus, GDR, Transmission of shares, Buy-back and provisions regarding Buyback of shares, Administration of Company Law including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal</p>	15
	<p>Unit 2: Management of Companies</p> <p>Classification of Directors, Meetings of Shareholders and Board of Directors, Convening and conduct of meetings, Requisites of a valid meeting, 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, Provisions relating to Books of Accounts, Modes of Winding Up. Insider Trading and Whistle Blower mechanism</p>	15

	<p>Unit 3: Intellectual Property Rights Meaning of Intellectual Property, Meaning and registration of Patent , Patentable invention, Compulsory Licensing, Remedies in case of violation of Patent, Meaning of Design, Registration procedure of Design, Piracy of Registered Design , Remedies for violation of Design, Meaning of Copyright , Registration and infringement of Copyright, Broadcasting Right, Performers' Right, Meaning of Trademark , Deceptively Similar Mark, Collective Mark, Procedure for registration of Trademark, Remedies in case of violation of Trademark and Copyright</p>	15
	<p>Unit 4: Drafting of Corporate Legal Documents</p> <ol style="list-style-type: none"> 1. Demonstration of services provided on Ministry of Corporate Affairs portal regarding DIN service, DSC, Master Data, Company e-filing, fees and payments <ol style="list-style-type: none"> a. Drafting Memorandum of Association b. Drafting resolution of Alteration of Memorandum of Association c. Drafting resolution of Approval of Prospectus d. Drafting resolution of Issue of Sweat Equity/ Shares under Employee Stock Option Scheme. e. Drafting resolution of Purchase of Company's Own Securities (Buy- Back of Securities) f. Drafting minutes of CSR Committee g. Drafting notice of EGM for Winding up of Company h. Drafting E-voting notice of AGM i. Declaration by Director to Company under section 164(2) 2. Demonstration of e filing services regarding Patent, Copyright, Trademarks and Design on http://ipindia.gov.in <ol style="list-style-type: none"> a. Drafting of Patent License Agreement b. Drafting of notice of Patent Infringement c. Drafting of notice regarding Copyright Infringement d. Drafting of notices in case of infringement of Trade mark and Design 	15
<p>Pedagogy:</p>	<p>Lectures, Group discussions, Seminars, Case studies, Field work</p>	
<p>Reference/ Readings:</p>	<ol style="list-style-type: none"> 1. Datta, R., & Das, M. N. (2018). <i>De Souza's Conveyancing</i> (13th Ed). Eastern Law House. 2. Gower, L. C. B., & Davies, P. L. (2012). <i>Principles of Modern Company Law</i> (9th Ed). Sweet and Maxwell. 3. Jena, K. N. (2005). <i>Intellectual Property Rights, Globalisation and Global Relations</i> (1st Ed). Abhijeet Publications, Delhi. 4. Kapoor, G., & Dhamija, S. (2018). <i>Company Law</i> (21st Ed). Taxmann's University Edition. 5. Kuchhal, M.C. (2013). <i>Modern Indian Company Law</i>(28th Ed). Shri Mahavir Book Depot. 6. Kumar, A. (2022). <i>Corporate Laws</i> (11th Ed.). Taxmann's. 7. Narayanan, P. (2020). <i>Intellectual Property Law</i> (3rd Ed). Eastern Law House, Kolkata, New Delhi. 	

	<ol style="list-style-type: none"> 8. Narsimha Rao, A. V. (2005). <i>Law of Patents Concepts and Cases</i>. ICFAI University Press. 9. Ramaiy, A. (2020). <i>A Guide to Companies Act</i> (19th Ed). LexisNexis, Wadhwa and Buttersworth. 10. Shanbhogue, K. V. (2018). <i>Company Resolutions, Notices, Meetings and Minutes</i> (14th Ed). Bharat Law House, New Delhi. 11. Sharma, J. P. (2020). <i>An Easy Approach to Corporate Law</i> (4th Ed). Ane Books Pvt. Ltd., New Delhi. 12. Singh, A. (2018). <i>Introduction to Company Law</i> (17th Ed). Eastern Book Company. 13. Wadhera, B. L. (2016). <i>Intellectual Property Law</i> (5th Ed). Universal Publishing Co. Pvt. Ltd, Delhi.
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the regulatory framework of companies 2. Describe the procedure of management of companies 3. Analyse the procedure of registration, and remedies in case of infringement of Intellectual Property Rights 4. Draft documents relating to management of companies and protection of Intellectual Property Rights



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-223

Title of the Course: Business Statistics II (VET)

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To enable learners to provide students with the foundations of probabilistic and statistical analysis. 2. To enable learners to understand and demonstrate difference between various discrete and continuous probability distribution of random variables. 3. To enable learners to demonstrate understanding of various parametric/ non-parametric statistical tools and its applications in inferential statistics. 4. To enable learners to apply correlation and regression analysis for predictive modelling in business forecast and examining historical data. 	
		No. of Hours
Content:	<p>Unit 1: Elementary Probability Theory Permutations: Definition, Formula, Permutation with repetition Combinations: Definition, formula, Properties. Probability: Elements of Probability-Random Experiments, events, definition of probability, conditional probability, Baye's theorem.</p>	15 hours
	<p>Unit 2: Probability Distribution functions and Normality Random Variables- Definition, Probability distribution, Mathematical expectation. Theoretical Distribution - Binomial, Poisson and Normal Distribution, Determining sample size Parametric and non-parametric tests.</p>	15 hours
	<p>Unit 3: Estimation and Testing of Hypothesis Estimation- Sampling distribution, Standard error, Sample mean and Sample proportion, confidence limits, population mean and population proportion. Test of Hypothesis: Procedure for testing of hypothesis, Null and Alternate hypothesis, Type I and Type II error, critical region, level of significance, One-tailed and two-tailed test, Determining sample size. Parametric tests- Test of significance for large samples (Population mean and proportion, difference of means and proportion).</p>	15 hours
	<p>Unit 4: Inferential Statistics Test of significance for small samples (t-test for population mean and difference of means). One-way Analysis of Variance (ANOVA) Non-parametric tests: Chi-square test, Mann-Whitney U-test, Kruskal-Wallis test.</p>	15 hours

Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	<ol style="list-style-type: none"> 1. Anderson David R., Sweeney Dennis J., Williams Thomas A., Camm Jeffrey D., Cochran James J., Fry Michael J. and Ohlmann Jeffrrey W. (2021), <i>Statistics for Business and Economics</i>, Cengage Learning. 2. Cooper Donald R. and Schindler Pamela S. (2013), <i>Business Research Methods</i> (12th Edition), McGraw Hill. 3. George Argyrous (2011), <i>Statistics for Research: With a Guide to SPSS</i>, SAGE Publications. 4. Gupta S. C. (2018), <i>Fundamentals of Statistics</i>, Himalaya Publishing House. 5. Harris Jenine K. (2020), <i>Statistics with R: Solving Problems Using Real-World Data</i>, SAGE Publications Inc. 6. Holmes Lex, Illowsky Barbara and Dean Susan (2018), <i>Introductory Business Statistics</i>, OpenStax. 7. Levine David, Stephan David and Szabat Kathryn (2016), <i>Statistics for Managers using Microsoft Excel (8th Edition)</i>, Pearson Education. 8. Thulin, M. (2021), <i>Modern Statistics with R</i>. Eos Chasma Press.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Demonstrate concepts of probability and its applications in a business context using both technical and non-technical language 2. Understand discrete and continuous random variables and be able to use their distributions to compute probabilities 3. Use hypothesis testing as a tool for statistical decision making in a business context. 4. Understand the difference between parametric and non-parametric tests and identify appropriate tool based on a statistical hypothesis.

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-300

Title of the Course: Indian Economy

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To introduce students to the fundamental characteristics of the Indian Economy. 2. To analyze different facets of the Indian Agricultural Sector. 3. To identify issues of the Industrial Sector in India. 4. To evaluate the contribution of the Service Sector and understand the process of market integration with world markets. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Indian Economy Meaning of economic growth and economic development. Indicators of economic development. Characteristics of the Indian Economy: India's Population demographics (Population size and growth rate, rural-urban distribution, gender composition, literacy rate, infant mortality rate, age structure, demographic dividend); General Issues – Inflation, Unemployment, Income Inequalities, Poverty, Regional disparities, Migration, Brain drain, Reverse brain drain, informal employment. Human Development Index (HDI) -Concept, Dimensions of HDI, Value and India's rank in the HDI. Sectoral Composition of GDP.</p>	15
	<p>Unit 2: Agricultural Sector in India Significance of Agriculture to the Indian Economy; Agricultural Productivity (Meaning, causes of low agricultural productivity and measures); Agricultural Marketing (Meaning, Problems and corrective measures – e-NAM, regulated markets, co-operative marketing, MSP, PDS); Financial Support to Agriculture – Role of the Central Government, State Government and NABARD, Unorganized sources of agricultural credit; Farmers Suicides-causes; National Food Security Act 2013 (Rationale and features), Green Revolution and Gene Revolution (Concepts).</p>	15
	<p>Unit 3: Industrial Sector in India Significance of the Industrial Sector to the Indian Economy; Industrial Policies – Industrial Policy Resolution of 1956 (in brief) and the Industrial Policy Resolution-1991 (Features and appraisal; Competition Act of India (2002)-features; MSMEs - Definition, Role, Problems and recent corrective measures; Brief evaluation of the Industrial Sector (achievements and challenges); Concept of Industry 4.0 and Industry 5.0; Make in</p>	15

	India, Skill India, Start-Ups (Policies), Index of Industrial Production (IIP).	
	<p>Unit 4: Services and External Sector in India</p> <p>Service Sector: Significance of the Service Sector; Composition of the Service Sector – Health, Education, Financial Services, IT enabled Services, Energy, Tourism, Transport (Role of each); Achievements and challenges of the Services Sector in India.</p> <p>External Sector: Importance of foreign trade to the Indian economy; Composition, Direction and Trends in India's exports and imports of goods and services.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Agrawal A N & Agarwal M K (2019) <i>Indian Economy: Problems of Development and Planning</i>, New Age International Publishers, New Delhi. 2. Datt Gaurav & Mahajan Ashwani (2022). <i>Indian Economy</i>. S. Chand & Company, New Delhi. 3. Dhingra, Ishwar C (2019). <i>Indian Economy</i>. Sultan Chand, New Delhi. 4. <i>Economic Survey of India</i> (Latest) 5. Puri, V.K., Misra, S.K. and Bharat Garg (2023). <i>Indian Economy</i>. Himalaya Publishing House, Mumbai. 6. Uma Kapila (2022) <i>Indian Economy: Performance and Policies</i>, Academic Foundation. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the fundamental features of the Indian Economy. 2. Analyze and evaluate different facets of the Agricultural Sector in India in terms of productivity, marketing and finance. 3. Identify the issues affecting the Industrial Sector and assess the implications of Policy changes. 4. Understand and examine the contribution of the Services Sector to the Indian Economy and India's integration with the world markets respectively. 	



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-301

Title of the Course: Advanced Corporate Accounting

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To prepare financial statements of joint stock companies within the framework of Ind AS. 2. To understand the concept of underwriting and calculation of underwriting commission for shares and debentures. 3. To understand the procedure of liquidation of Joint Stock Companies. 4. To understand the concept of redemption of debentures and to familiarise with the procedures and methods of redemption of debentures 	
		No. of Hours
Content:	<p>Unit 1: Advanced Company Final Accounts Preparation of financial statements as per Companies Act 2013. AS 1 in relation to final accounts of companies. Adjustment for Closing Stock, Depreciation, Outstanding expenses and income, Prepaid expenses and Pre received income, Proposed Dividend and Unclaimed Dividend, Managerial remuneration on Net Profit before tax, Transfer to Reserves, Bad debt and Provision for bad debts, Calls in Arrears Buy back of shares, Bonus issue and income tax assessment. (Preparation of Final Accounts in Vertical Format Schedule III, Part II of the Companies Act, 2013)</p>	15
	<p>Unit 2: Underwriting of Shares & Debentures Introduction, Underwriting, Underwriting Commission, Provisions of Companies Act with respect to Payment of underwriting commission, Underwriters, Sub-Underwriters, Brokers and Manager to issues, Brokerage and Fees, Types of underwriting, Abatement Clause Marked, Unmarked, full and partial underwriting and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract. SEBI Guidelines. (Practical problems should include journal entries in the books of the company and statement showing liability of the underwriters)</p>	15
	<p>Unit 3: Liquidation of Companies Meaning of liquidation or winding up Preferential payments Overriding preferential payments, preparation of statement of affairs, deficit / surplus account and Liquidator's final statement of account. (Practical problems should cover preparation of Statement of affairs, deficit/surplus account and liquidators' final statement of accounts)</p>	15

	<p>Unit 4: Redemption of Debentures Concept, Sources of finance, Methods of Redemption of Debentures - Sinking Fund, Insurance Policy, Own Debentures and Convertible Debentures method (excluding ex-interest/cum-interest). Journal Entries and Ledger Accounts regarding redemption of debentures. (Practical problems should cover redemption of debentures under Drawings method, Sinking fund method, insurance policy method, conversion of debentures and own debentures)</p>	<p>15</p>
<p>Pedagogy:</p>	<p>Lectures, Group discussions, Seminars, Case studies, Field work</p>	
<p>Reference/ Readings:</p>	<ol style="list-style-type: none"> 1. A. Mukherjee & M. Hanif, <i>Modern Accountancy</i> (Vol. II) McGraw hill Education (India) Pvt Ltd. 2. M C, Grewal T S, Gupta S C, <i>Advanced Accounting</i>, (Vol.I), S Chand & Co Pvt Ltd Publishers, New Delhi. 3. Monga, J. R., & Ahuja, G. <i>Advanced Accounting (Vols. I, II)</i>. Noida: Mayoor Paperback. 4. Paul, S. K. <i>Accountancy (Vols. I, II)</i>. Calcutta: New Central Book Agency. 5. R.L.Gupta, M. Radhaswamy (2021), <i>Advanced Accountancy</i> (Theory, Method, Application), Sultan Chand & Sons Educational Publishers, New Delhi. 6. S.P. Jain & K.L. Narang, (2021), <i>Advanced Accounting</i> (Vol.II) Corporate Accounting, Kalyani Publishers. 7. Shukla, M., Grewal, T., & Gupta, S. <i>Advanced Accounts</i>. New Delhi: S. Chand & Co. 8. Tulsian, P. C. <i>Accountancy</i>. New Delhi: S. Chand & Co. 	
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. To prepare company final accounts in accordance with Companies Act 2013 under Schedule III, Part II as per IND AS. 2. To know the concept of underwriting and have a practical exposure on calculation of underwriting commission on shares and debentures. 3. To gain in-depth knowledge pertaining to procedure and mechanism upon liquidation of Joint Stock Companies. 4. To understand the concept of redemption, procedures related to redemption of debentures and methods of redeeming debentures. 	

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-302

Title of the Course: Direct Tax - I

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint learners with the basic concepts of Income Tax and to enable learners to determine residential status and scope of Total Income. 2. To familiarize learners with the provisions of computation of income from salaries. 3. To familiarize learners with the provisions of computation of income from house property. 4. To familiarize learners with the provisions of computation income from other sources. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Income Tax Act, 1961</p> <p>Definitions & Basic Concepts: Income-u/s 2(24), Person -u/s 2(31), Assessee- u/s 2(7), Assessment- u/s 2(8), Assessment Year- u/s 2(9), Previous Year- u/s 3, Business- u/s 2(13), Company -u/s 2(17), Gross Total Income u/s. 80 (B) (5), Permanent Account Number (PAN)-u/s 139A.</p> <p>Residential Status & Scope of Income: Basis of Charge, Residential Status in India u/s 6: Sections 6(1), 6(6)(a), 6(2), 6(6)(b), 6(3), 6(4). Scope of Total Income u/s 5, Apportionment of Income between spouses governed under Portuguese Civil Code u/s5A.</p> <p>Exemptions & Exclusions u/s 10: Agricultural Income [Section 10(1)] Amount received by a member of the HUF from the income of the HUF, or in case of impartible estate out of income of family estate [Section 10(2)] Share of profit received by a partner from the firm [Section 10(2A)] Interest to non-residents [Section 10(4)] Amount paid on life insurance policy [Section 10(10D)] House rent allowance [Section 10(13A)] Prescribed allowances or benefits [Section 10(14)] (Conveyance, Daily, Uniform, Helper, Research, Transport, Travelling, Children Education Allowance, Children’s Hostel Expenditure Allowance) Educational scholarship [Section 10(16)]</p>	

	Daily allowance to a Member of Parliament [Section 10(17)]	
	Unit 2: Computation of Income from Salaries Sections 15, 16 & 17 Inclusive of allowances (exclusive of valuation of perquisites)	15
	Unit 3: Computation of Income from House Property Definition of Annual Value u/s. 2(2), Sections: 22, 23, 24, 25, 25(AA), 25(B), 26, 27	15
	Unit 4: Computation of Income from Other Sources Section 56,57,58	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Ahuja, Girish and Ravi Gupta, <i>Systematic Approach to Income Tax</i>, Bharat Law House, Delhi. 2. Gaur V.P., & Narang.D.B., <i>Income Tax Law & Practice</i>, Kalyani Publications. 3. Hariharan.N., <i>Income Tax Law & Practice</i> Vijay Nicole Imprints Pvt.Ltd. 4. Manoharan T.N., <i>Direct Tax Laws</i>, Snow White Publications, 5. Mehrotra H.C., <i>Income Tax Law & Practice</i>, Sahitya Bhavan , Agra 6. Pagare D., <i>Income Tax Law & Practice</i>, Sultan Chand & Sons, New Delhi 7. Prasad B., <i>Income Tax Law & Practice</i>, Wishwa Prakashan 8. <i>Relevant Bare Acts</i> 9. Singhanian V.K. <i>Students' guide to Income Tax</i> , Taxmann Publications 10. Singhanian V.K., & Singhanian K., <i>Direct Taxes Law & Practice</i>, Taxmann Publications. 11. Singhanian, Vinod K., & Monica Singhanian, <i>Student's Guide to Income Tax, University edition</i>, Taxmann Publications Pvt. Ltd., New Delhi. <p>Note: Latest Editions relevant to the Assessment year.</p>	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basic concepts of income tax, residential status and scope of total income. 2. Understand the provisions of computation of income from salaries. 3. Understand the provisions of computation of income from house property. 4. Understand the provisions of computation of income from other sources 	

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-303

Title of the Course: Research Process

Number of Credits: 02

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To enable learners to understand the significance of research in solving business problems. 2. To acquaint learners with methods of data collection. 3. To familiarize learners with the process of research. 4. To enable learners to understand ethical issues in research. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Research Research: Meaning, Objectives, Types, Approaches, Research Methods Vs. Methodology, Criteria of Good Research, Problems encountered by researchers in India</p>	15
	<p>Unit 2: Research Process Research Problem Identification; Literature Review: Introduction, Steps; Research Gaps; Research Questions; Research Objectives; Research Design: Need, Types; Sampling Design; Data: Meaning, Types, Methods of Data Collection; Introduction to Data Analysis; Introduction to Questionnaire Designing; Introduction to Sampling and Sampling Techniques; Report Writing; Ethical Issues: Plagiarism, Falsification, Fabrication</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Chawla, D., & Sondhi, N. (2020). <i>Research Methodology: Concepts and Cases</i> (2nd Ed). Vikas Publishing House Pvt. Ltd. 2. Cooper, D. R., & Schindler, P. S. (2020). <i>Business Research Methods</i> (11th Ed). Tata McGraw Hill. 3. Gupta, S. C. (2020). <i>Fundamentals of Statistics</i> (7th Ed). Himalaya Publishing House. 4. Jackson, S. L. (2020). <i>Research Methods and Statistics: A Critical Thinking Approach</i> (5th Ed). Cengage. 5. Kothari, C. R., & Garg, G. (2019). <i>Research Methodology: Methods and Techniques</i> (4th Ed). New Age International Publishers. 6. Krishnaswami, O. R., Ranganathan, M., & Harikumar, P. N. (2020). <i>Research Methodology</i>. Himalaya Publishing House. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Comprehend the significance of research in solving business problems. 2. Elaborate the methods of data collection 3. Apply the research process in examining research problems. 4. Discuss the ethical issues in research. 	

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-321

Title of the Course: Principles and Practice of Auditing (VET)

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint learners with the basics of auditing and audit processes 2. To familiarize learners with internal control systems, vouching & verification 3. To familiarize learners with company audit and reporting framework. 4. To impart knowledge of Audit of Service Units & Developments in Auditing. 	
		No. of Hours
Content:	<p>Unit 1: Introduction and Process Evolution of audit, Meaning and Definition, Scope of Auditing, Auditing v/s Accounting, Objectives of Auditing – Primary & Secondary, Various classes of audit (Based on authority & time), Qualities of an Auditor, Basic Principles governing an audit, Benefits of Auditing, Audit Process: Audit Planning, Audit Programme, Audit evidence, Working Papers, Audit Note Book.</p>	15
	<p>Unit 2: Internal Control, Vouching and Verification Internal Control: Meaning – Nature and Objectives of Internal Control System, Procedure for Evaluation of Internal Control System, Methods for evaluation of internal control system, Internal Check – Meaning, objectives, merits and demerits, Internal Audit – Meaning and Significance.</p> <p>Vouching and Verification: Vouching – Meaning and objectives, General procedure for vouching, Vouching of Nominal Accounts, Verification v/s Vouching, Verification – meaning and objectives, General Procedure for Verification, Verification of Personal and Real Accounts</p>	15
	<p>Unit 3: Company Audit Eligibility, Qualifications and Disqualifications of Auditors, Provisions for Appointment & Removal of company auditors, Remuneration of Auditors, Powers and Duties of auditors, Liabilities of Auditor, Reporting requirements under the Companies Act, 2013 including CARO, Audit Report: Meaning, Steps in preparation of Audit Report, Types of Audit Reports.</p>	15

	Unit 4: Audit of Service Units & Developments in Auditing Audit of Banking Companies, Audit of Insurance Companies, Audit of Co-operative Societies, Audit of Local Self Government, Audit of Educational Institutions, Forensic Audit, Tax Audit, GST Audit, ESG Audit, Peer Review.	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Gupta, K. (2004). <i>Contemporary Auditing</i>. Tata McGraw-Hill. 2. Jha, A. (2013). <i>Students Guide to Auditing & Assurance</i>. Taxmann's Publications Pvt. Ltd. 3. Kumar, R., & Sharma, V. (2015). <i>Auditing Principles and Practice</i>. PHI Learning. 4. Pagare (2004) D. <i>Principles & Practice of Auditing</i>. Sultan Chand and Sons. 5. Saxena, R.G. (2022). <i>Principles and Practice of Auditing</i>. Himalaya Publishers. 6. Sharma, S.D. (2006). <i>Auditing Principles and Practice</i>. Taxmann's Publications Pvt. Ltd. 7. Sharma, T.R. (2015). <i>Auditing Principles & Problems</i>. Sahitya Bhavan Publications. 8. Shekhar, K.C., & Shekhar, L. (2012). <i>Auditing</i>. Vikas Publishing House Pvt. Ltd. 9. Tandon, B. N., Sudharsanam, & Sundharabahu, S. (2007). <i>A Handbook of Practical Auditing</i>. S. Chand & Co. 	
Course Outcomes:	After completion of this course, the learners will be able to: <ol style="list-style-type: none"> 1. Understand the basics of auditing and audit processes 2. Evaluate internal control systems of organisations and perform vouching and verification 3. Evaluate performance of companies by analysing audit reports 4. Understand the process of conducting audit of service units and specialised audits 	

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-361

Title of the Course: Internship

Number of Credits: 02

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide basic work experience in the industry. 2. To enable learners to identify their areas of interest. 3. To improve self-confidence and develop basic skills required for a job.	
		No. of Hours
Overview:	An internship is a valuable opportunity and a professional learning experience for college students to gain practical, real-world experience in their field of study while still pursuing their education. It serves as a bridge between academic learning and professional practice, offering students a glimpse into their future careers and helping them develop essential skills and competencies. In this 2-Credits Internship of 60 hours, students will be introduced to practical work environment and basic work assignments in related areas of commerce. It will enable the students to contrast theoretical knowledge in practical situations. The internship will also help develop basic skills required for a job, improve self-confidence and interpersonal skills.	60 Hours
Pedagogy:	Industrial Internship, Work Assignments, Experiential Learning, Self-Study Report	
Course Outcomes:	After completion of this internship, the learners will be able to: 1. Understand the practical work environment of a firm. 2. Contrast theoretical learning in practical situations by accomplishing the tasks assigned. 3. Assess interest and abilities in their field of study. 4. Develop self-understanding, self-confidence, and interpersonal skills.	


Name of the Programme: Bachelor of Commerce (Financial Accounting)


Course Code: COM-304

Title of the Course: International Economics

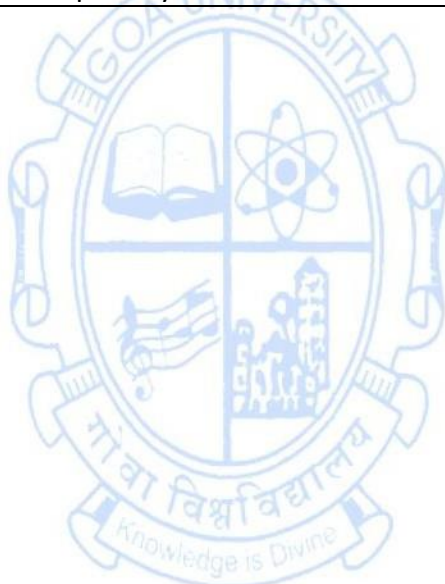
Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To highlight the subject matter of International Economics and help the students to identify the factors influencing international trade. 2. To appreciate the components of BOPs and transactions in the foreign exchange market. 3. To know the various trade barriers, forms of economic integration and WTO agreements. 4. To focus on the determinants of foreign investment and various entry modes adopted by the MNCs. 	
		No. of Hours
 Content:	<p>Unit 1: International Economics Meaning and Scope of International Economics, Economic Classification of Countries-Low income, High income and Middle income (World Bank Atlas Method). International trade: meaning and features. Factors influencing international trade-Absolute Cost Advantage, Comparative Cost Advantage, Factor Endowment, Intra-industry, Technological gaps and Product Cycle. Terms of Trade and Gains from international trade.</p>	15
	<p>Unit 2: Balance of Payments and Foreign Exchange Balance of Payments: meaning, structure, disequilibrium in the balance of payments-meaning and causes, measures for correcting disequilibrium -Exchange depreciation, Devaluation, Exchange Control and Trade Measures (Export promotion and Import substitution), India's Balance of Payments-Present Position, Concept of Capital Account Convertibility. Foreign Exchange: Meaning, Meaning and functions of foreign exchange market-Transfer, credit and hedging, foreign exchange rate-meaning, types of transactions in the foreign exchange market-Spot, Forward, Futures, Options, Swap and Arbitrage.</p>	15

	<p>Unit 3: International Trade Policy, Economic Integration and WTO</p> <p>Protectionism and Free trade-meaning, Trade barriers: Tariffs meaning and types (Specific, Ad valorem and combined) Non-tariff barriers - Voluntary Export Restraints, International Cartels, Anti-dumping duty, Export subsidies, Administered Protection. Economic Integration: meaning, Objectives, Forms of economic integration (Preferential Trade Arrangements, Free Trade Area, Customs Union, Common Market, Economic Union). European Union (EU), G20. World Trade Organization (WTO)- Objectives, Agreement on Agriculture (AoA), Trade Related Investment Measures (TRIMs), General Agreement on Trade in Services (GATS) and Trade Related Intellectual Property Rights (TRIPs)</p>	15
	<p>Unit 4: International Investment and Multinational Corporations</p> <p>Foreign Investment: meaning, types (Foreign Direct Investment and Foreign Portfolio Investment) and determinants. International Financial Instruments: American Depository Receipts (ADRs), Global Depository Receipts (GDRs) and Indian Depository Receipts (IDRs), Multinational Corporations-meaning, Entry modes adopted by Multinational Corporations-Licensing, Franchising, Joint Ventures, Mergers and Acquisitions, Wholly Owned Subsidiaries (meaning, advantages and disadvantages).</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Bharati V. Pathak (2014), <i>Indian Financial System</i>, Pearson Education India. 2. Bharati V. Pathak (2018), <i>Indian Financial System</i>, 5/e Pearson Education India. 3. Carbaugh, R (2018), <i>International Economics</i>, (17th ed), Cengage Learning 4. Cherunilam, Francis (2020), <i>International Economics</i>, (6th ed), McGraw Hill Education (India) Private Ltd., Chennai 5. Dominick Salvatore (2020), <i>International Economics</i>, (13th ed), John Wiley & Sons, Inc. 6. Gaurav Datt & Ashwani Mahajan (2016), <i>Indian Economy</i>, (72nd ed), S. Chand & Company Pvt. Ltd. New Delhi. 7. Government of India. (Latest). <i>Economic Survey of India</i>. 8. K. Aswathappa (2019), <i>Essentials of Business environment</i> (Text, Cases & Exercises), (15th Revised ed), Himalaya Publishing House, Mumbai 9. Krugman, Obstfeld, Melitz (2018), <i>International Economics: Theory and Policy</i>, (11th ed), Pearson 10. P. Subba Rao (2017), <i>International Business</i> (Text and Cases), (4th Revised ed), Himalaya Publishing House, Mumbai 	

	<p>11. Peter I. Hajnal (2019), <i>The G20: Evolution, Interrelationships, Documentation</i>, (2nd Revised ed), Routledge.</p> <p>12. RBI Bulletins</p> <p>13. Reserve Bank of India, <i>Balance of Payments Manual for India</i></p> <p>14. Sumati Varma (2021), <i>International Business</i>, 2nd Edition, Pearson India Education Services Pvt. Ltd.</p> <p>15. V.K. Puri and S.K. Misra (2019), <i>Indian Economy</i>, (37th Revised & Updated ed), Himalaya Publishing House, New Delhi</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Define the subject matter of international economics and spell out the emerging economic and business scenario. 2. Classify various trade restrictions and summarize the integration efforts at the international level. 3. Identify the present position of India`s BOPs and develop an understanding of the transactions in foreign exchange market. 4. Analyze the determinants of foreign investment and various entry modes adopted by MNCs.




Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-305

Title of the Course: Financial Reporting and Sustainability Practices

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To understand the concept of financial reporting and comprehend the role of regulatory bodies for Financial Reporting. 2. To apply knowledge of practical applications of accounting standards, with a focus on key standards such as AS-9, AS-10, AS-16, and AS-20. 3. To familiarize learners with transition to Ind-AS and IFRS. 4. To understand the ethical dilemmas of Sustainability Practices in Corporate Reporting. 	
		No. of Hours
	<p>Unit 1: Introduction to Financial Reporting Meaning and Purpose of Financial Reporting, Users of financial information, Qualitative Characteristics of Financial information, Types of financial reporting, Interim Reporting. Role of regulatory bodies-Ministry of Corporate Affairs (MCA), Securities and Exchange Board of India (SEBI), Institute of Chartered Accountants of India (ICAI) and National Financial Reporting Authority (NFRA). Provisions of Companies Act 2013 with respect to reporting. IFRS: Meaning and Purpose, Fair Value concept (theory)</p>	10
	<p>Unit 2: Accounting Standards in India Accounting Standards: Meaning and Purpose, Overview of Accounting Standards, Mechanism for Setting Standards Framework for preparation and presentation of Financial Statements, Concepts and practical problems on Revenue Recognition (AS-9), Property, Plant and Equipment (AS-10), Borrowing Costs (AS-16) and Earnings Per Share (AS-20). Difference between Indian GAAP and US GAAP, Guidance notes.</p>	15
	<p>Unit 3: Transition to Ind AS and IFRS-Converged Reporting Transition from Indian GAAP to Ind AS, IFRS-Converged Ind AS- An overview, Difference between IFRS and Ind AS, Concepts and practical problems on Ind AS 108 - Operating Segments, Case Study on Ind AS 1- Presentation of Financial Statements</p>	15

	<p>Unit 4: Sustainability Practices in Corporate Reporting</p> <p>Meaning and benefits of Sustainability, Sustainability Reporting: Meaning and key components, Development of Business Responsibility and Sustainability Report (BRSR) and overview of BRSR Lite, An overview of facilitators of sustainability reporting at global level: Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), International Sustainability Standards Board (ISSB), Triple Bottom Line reporting: People, Planet and Profit, Environmental, Social and Governance (ESG) reporting - meaning and key components, Corporate Social Responsibility (CSR) reporting as per Sec 135 of the Indian Companies Act, 2013, Share value-based reporting, Concept of Integrated Reporting.</p>	<p>20</p>
<p>Pedagogy:</p>	<p>Lectures, Group discussions, Seminars, Case studies, Field work</p>	
<p>Reference/ Readings:</p>	<ol style="list-style-type: none"> 1. Alexander, D., Jorissen, A., Hoogendoorn, M. N., Mourik, C. v., Kirwan, C. (2020) <i>International Financial Reporting & Analysis</i>. Austria: Cengage Learning. 2. Alibhai, S. (2023). <i>Interpretation and Application of IFRS Standards</i>. United Kingdom: Wiley. 3. <i>Corporate Social Responsibility and Sustainable Development: Strategies, Practices and Business Models</i>. (2021). India: Taylor & Francis. 4. <i>Corporate Social Responsibility in India: Cases and Developments after the Legal Mandate</i>. (n.d.). Germany: Springer International Publishing. 5. Elliott, B., Elliott, J. (2022). <i>Financial Accounting & Reporting</i>. United Kingdom: Pearson Education. 6. <i>Financial Reporting and Analysis</i>. (2020). (First Edition): Sultan Chand & Sons. 7. Harrison, W. T., Horngren, C. T., Thomas, C. W., Tietz, W. M., Suwardy, T. (2017). <i>Financial Accounting: International Financial Reporting Standards</i>. Germany: Pearson. 8. Joshi, S., Kansil, R. (2023). <i>Looking at and Beyond Corporate Governance in India: A Journey of Three Decades of Reforms</i>. Germany: Springer Nature Singapore. 9. Nayak, P., Kayarkatte, N. (2022). Sustainability Reporting in India - A Study of Infosys Sustainability Reports. (n.p.): SSRN. 10. Picker, R., Clark, K., Dunn, J., Kolitz, D., Livne, G., Loftus, J., vander Tas, L. (2019). <i>Applying IFRS Standards</i>. United Kingdom: Wiley. 11. Rezaee, Z., Tsui, J., Cheng, P., Zhou, G. (2019). <i>Business Sustainability in Asia: Compliance, Performance, and Integrated Reporting and Assurance</i>. United Kingdom: Wiley. 12. Shukla, A. (2017). Sustainable Development & Sustainability Reporting Practices in India. (n.p.): SSRN. 13. Taxmann's Ind AS Ready Reckoner – Updated & Amended Reference Manual with Practical & Lucid Explanations, Illustrations, Process Flow Charts & FAQs, to Decode Complex Ind AS for Professionals. 	

	<p>(2021). (n.p.): Taxmann Publications Private Limited.</p> <p>14. Taxmann’s Indian Accounting Standards (Ind AS) – Covering Amended, Updated & Complete Text of the Ind AS along with Guide to Ind AS [Definitions, Applicability, Exemptions, etc.]. (2023). (n.p.): Taxmann Publications Private Limited.</p> <p>15. Taxmann's ESG & BRSR Reporting – Dedicated guide providing a comprehensive overview of key concepts, practice and challenges combining insights and perspectives. (2023). (n.p.): Taxmann Publications Private Limited.</p> <p>16. Taxmann's Illustrated Guide to Indian Accounting Standards (Ind AS) – Comprehensive commentary with process flow diagrams, illustrations, comparative analysis, definitions & application guidance etc. (2023). (n.p.): Taxmann Publications Private Limited.</p> <p>17. Taxmann's Students' Guide to Ind ASs [Converged IFRS] – Most updated & amended study material covering Ind AS in a simple language with examples/case studies CA/CMA Final Nov. 2023 Exam. (2023). (n.p.): Taxmann Publications Private Limited.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain concept of financial reporting and understand the role of regulatory bodies in financial reporting. 2. Understand the practical applications of accounting standards. 3. Comprehend the transition to Ind-AS and IFRS. 4. Classify and understand various types of financial reporting.


Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-306

Title of the Course: Direct Tax - II

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To familiarize learners with the provisions of computation of profits & gains from business or profession. 2. To familiarize learners with the provisions of computation of income from capital gains. 3. To enable students to compute total income and tax liability thereon. 4. To acquaint learners with the provisions of clubbing of income, advance payment of tax, filing of returns, assessment, set off & carry forward of losses 	
		No. of Hours
 Content:	Unit 1: Computation of Profits & Gains of Business or Profession Sections: 28,29,30,31,32 (excluding Depreciation Rates), Section 36, Section 37(1) - General Deduction, Section 37(2B) - Advertisement Expenses in Souvenir etc. of a political party, Section 40(a), 40A (2), 40A (3), Section 43(B) - Disallowance of unpaid liabilities, Section 44AD,44 ADA & 44AE	15
	Unit 2: Computation of Capital Gains Definition of Capital Asset u/s. 2(14), Transfer u/s. 2(47). Sec. 45, 47, 48. Exemption's u/s 54, 54B, 54EC & 54 F.	15
	Unit 3: Total Income and Computation of Tax Liability Permissible Deductions under Chapter VI-A - Sections 80 C, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80E, 80G, 80TTA, 80TTB, 80U. Computation of Taxable Income and Tax Liability of an Individual Assessee - Computation of Taxable Income, Slab Rates of Income Tax for Individuals, Computation of Tax Liability under Old & New Tax Regime	15
	Unit 4: Clubbing of Income, Advance Tax, Filing of Returns & Assessment, Set Off & Carry Forward of Losses Clubbing of Income, Section 60, 64(1)(ii), 64(1)(iv), 64(1)(vi), 64(1)(vii),64(1)(viii) & 64(1A), Advance Tax, Section 210 & 211, Filing of Returns & Assessment of Income, Section 139. 139(1), (3), (4), (5), (9), 140A, 142(1), (2), (3), 143(1), (2), (3), Section 144 (Reassessment not included), Set Off & Carry Forward of Losses, Sections 70, 71, 71B, 72, 73, 74,74A	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

<p>Reference/ Readings:</p>	<ol style="list-style-type: none"> 1. Ahuja, Girish and Ravi Gupta, <i>Systematic Approach to Income Tax</i>, Bharat Law House, Delhi. 2. Gaur V.P., & Narang.D.B., <i>Income Tax Law & Practice</i>, Kalyani Publications. 3. Hariharan.N., <i>Income Tax Law& Practice</i> Vijay Nicole Imprints Pvt.Ltd. 4. Manoharan T.N., <i>Direct Tax Laws</i>, Snow White Publications, 5. Mehrotra H.C., <i>Income Tax Law & Practice</i>, Sahitya Bhavan, Agra 6. Pagare D., <i>Income Tax Law & Practice</i>, Sultan Chand & Sons, New Delhi 7. Prasad B., <i>Income Tax Law & Practice</i>, Wishwa Prakashan 8. <i>Relevant Bare Acts</i> 9. Singhania V.K. <i>Students' guide to Income Tax</i>, Taxmann Publications 10. Singhania V.K., & Singhania K., <i>Direct Taxes Law & Practice</i>, Taxmann Publications. 11. Singhania, Vinod K., & Monica Singhania, <i>Student's Guide to Income Tax, University edition</i>, Taxmann Publications Pvt. Ltd, New Delhi. <p>Note: Latest Editions relevant to the Assessment year.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the provisions of computation of Profits & Gains from Business or Profession. 2. Understand the provisions of computation of income from capital gains. 3. Compute Total Income and Tax Liability thereon. 4. Understand the provisions of Clubbing of Income, Advance Payment of Tax, Filing of Returns & Assessment and Set Off & Carry Forward Losses.

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-307

Title of the Course: Project

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to analyse business and its environment. 2. To provide opportunity to learners to enhance communication skills, analytical skills impart knowledge of 3. To ensure learners get first hand exposure to societal and industrial issue. 4. To enable individual/team to develop a practical and concrete action plan designed to meet desired outcome.	
		No. of Hours
Content:	As per Project guidelines issued by Goa University from time to time	15
Pedagogy:	Group discussions, Field work	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand about the Business and Business Environment in practice. 2. Discourse real time issues/problems relating to their domain specialisation and related areas 3. To enhances and helps improve a person's cognitive abilities and making them sharper and more profound over time 4. Review and reconstruct the contemporary issues in business.	

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-322

Title of the Course: E-Filing of Income Tax and GST Returns (VET)

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint students with theoretical concepts of Income Tax. 2. To acquaint students with theoretical concepts of Goods and Services Tax. 3. To equip students with skills for filing of Income Tax and TDS returns. 4. To equip students with skills for filing of GST returns. 	
		No. of Hours
Content:	<p>Unit 1: Conceptual Framework of Income Tax: Introduction to Income Tax – Basic Terminology, Types of Assessee, Income Taxable under different heads, Basics of Computation of Total Income and Tax Liability, Deductions Available from Gross Total Income under section 80C, 80CCC, 80CCD, 80D, 80DD, 80TTA and 80TTB, 80U, Permanent Account Number, (PAN) Due Date of Filing of Income Tax Returns. Introduction to the concept of Tax Deducted at Source-provisions in brief relating to advance payment of tax, schedule for deposit of TDS, schedule for submission of TDS returns, prescribed forms for filing of TDS returns, Form 24Q and Form 26Q, exemption from TDS – Form 13, 15G, 15H.</p>	15
	<p>Unit 2: Conceptual Framework of Goods and Services Tax: Introduction to basic concepts of GST - Output tax liability of CGST, SGST, UTGST, IGST, Cess, GST Network, input tax credit utilization, small supplies and composition scheme, schedule for payment of GST and filing of GST Returns, interest/penalty for late/non-filing of returns, payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger.</p>	15
	<p>Unit 3: E-Filing of Income Tax and TDS Returns Instructions for filing of form ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6 and ITR-7, Introduction to Income Tax Portal, Procedure for applying for PAN on Income Tax Portal and Preparation of electronic return (ITR related to relevant assessment year). Instructions for filing of forms 24Q and 26Q and preparing forms 24Q and 26Q for e-filing of TDS returns.</p>	15
	<p>Unit 4: Filing of GST Returns Nature of returns, monthly returns, quarterly returns, annual returns, Instructions for filing of GSTR-1, GSTR-2, GSTR-2A, GSTR-2B GSTR-3B GSTR-4 and GSTR-9.</p>	15

Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	<ol style="list-style-type: none"> 1. Aditya Singhania: <i>Taxmann's GST Practice Manual</i>. 2. Ahuja, Girish and Ravi Gupta, <i>Systematic Approach to Income Tax</i>, Bharat Law House, Delhi. 3. Manoharan T.N., <i>Direct Tax Laws</i>, Snow White Publications, 4. Mehrotra H.C., <i>Income Tax Law & Practice</i>, Sahitya Bhavan, Agra 5. <i>Relevant Bare Acts</i>. 6. Singhania V.K. <i>Students' guide to Income Tax including GST</i>, Taxmann Publications 7. Singhania V.K., & Singahania K., <i>Direct Taxes Law & Practice</i>, Taxmann Publications. 8. Singhania, Vinod K., & Monica Singhania, <i>Student's Guide to Income Tax, University edition</i>, Taxmann Publications Pvt. Ltd, New Delhi. 9. V.S Datey. <i>Taxmann's GST Ready Reckoner</i> 10. V.S Datey. <i>Taxmann's Indirect Law and Practice</i>. <p>Note: Latest Editions relevant to the Assessment year.</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basic concepts of Income Tax. 2. Understand the basic concepts of Goods and Services Tax 3. File Income Tax Returns and TDS forms. 4. File Goods and Services Tax returns.

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-400

Title of the Course: Management Accounting

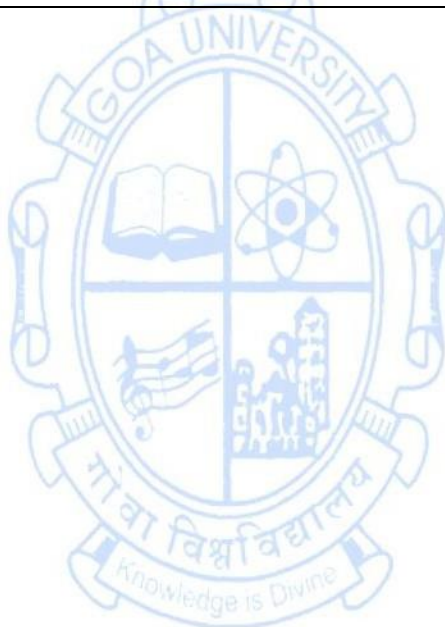
Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint Learners with various fundamental concepts and aspects of Management accounting. 2. To impart knowledge of the various techniques of Management Accounting. 3. To Familiarize learners with various applications of techniques and tools of management Accounting. 4. To enable learners to apply, tools and techniques of MA to facilitate managerial decision making. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Management Accounting Introduction – Meaning and emergence of Management Accounting – Characteristics – Scope – Objectives – Need-Importance-Functions of Management Accounting – Relationship between Management and Financial Accounting Management Accounting conventions- Tools and Techniques of Management Accounting – Limitations of Management Accounting-Management information system – Role of Management Accountant, Installation of Management Accounting System-Emerging issues in Management Accounting - Relationship of Management Accounting with Branches of Accounting.</p>	15
	<p>Unit 2: Marginal Costing and its Application in Managerial Decision Making Definition, Assumptions and Uses, Marginal Costing Vs. Absorption Costing, CVP /BEP Analysis, Margin of Safety, Angle of Incidence. Managerial Decision-Making Areas –Profit Planning, Product Decision, Pricing Decisions, Market Decisions. Application of Marginal Costing in Decision Making – Make or Buy – Shut down or Continue – Exploring New Markets, Dropping of product line, Product mix decision- key factors and Export proposal</p>	15

	<p>Unit 3: Budget and Budgetary Control</p> <p>Meaning of Budget, Budgeting, Budgetary Control and its use as a management tool, Functions of Budgeting, Difference between Budgets and Forecasts, Stages in Budget Process, Classification of Budget, Various Types of Budgets- Zero Based Budgeting, Activity Based Budgeting, Performance Budgeting, Master Budget.</p> <p>Preparation of Functional Budgets - Sales Budget, Production Budget, Cost of Production Budget, Flexible Budget, Cash Budget. Capital Budgeting - Meaning of Capital Budget, Nature of Capital Expenditure, Objectives of Capital Budgeting, Factors Affecting Capital Budget, Classification of Capital Budgeting projects -Capital budgeting process, Capital budgeting techniques - Non-Discounting Techniques - Payback Period, Accounting Rate of Return, Discounted Method - Net Present Value, Profitability Index, Discounted Payback Period.</p>	15
	<p>Unit 4: Standard Costing and Variance Analysis</p> <p>Standard Costing; Introduction to Standard Costing, Cost Standards and their types, Standard Costing and Budgetary Control, Operation of Standard Costing System, Merits and Limitations of Standard Costing, Establishing Standard Costs, Standard costs v/s Estimated Cost, variance Analysis, Different types of Variances - Cost Variance - Material cost variances, Labour cost variances and Overhead's variances Sales Variances, Interpretation, Presentation and Treatment of variances</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. B.M. Lall Nigam and I.C. Jain, (2000) <i>Cost Accounting, Principles, Methods and Techniques</i>, PHI Pvt. Ltd, New Delhi 2. Bhabator Banerjee, (2021) <i>Cost Accounting –Theory and Practice</i>, PHI Pvt. Ltd, New Delhi. 3. Colin Dury (2018) <i>Cost and Management Accounting</i>, Thomson 4. Gupta S P (2022) <i>Management Accounting</i>, Sahitya Bhavan 5. H. V. Jhamb, H. V. Jhamb, (2011) <i>Fundamentals of Cost Accounting</i>, Ane Books Pvt Ltd, New Delhi 6. Horngren, Sundem, Stratton (2005) <i>Introduction to Management Accounting</i>, Prentice Hall 7. Jain S.P & Narang K.L. (2012) <i>Accounting theory and Management Accounting</i>, Kalyani Publishers 8. Jawahar Lal (2021) <i>Accounting Theory and Practice</i>, Himalaya Book Publisher 9. Jawahar Lal, (2009) <i>Cost Accounting</i>, Tata McGraw Hill New Delhi 10. M. N. Arora, (2021) <i>Cost Accounting – Principles and Practice</i>, Vikas Publishing House, New Delhi. 11. M.C. Shukla, T.S. Grewal and M P. Gupta, (2007) <i>Cost Accounting, Text and Problems</i>, S. Chand & Co. Ltd., New Delhi 12. Michael. L.Werner (2004) <i>Introduction to Management Accounting</i>, Prentice Hall 	

	<p>13. Reddy, T.S. & Hariprasad Reddy, Y.(2000) <i>Management Accounting</i>, Margham Publications, Chennai</p> <p>14. S. N. Maheshwari & S.N. Mittal, (2020) <i>Cost Accounting, Theory and Problems</i>, Shri Mahabir Book Depot, New Delhi</p> <p>15. S.P. Jain and K. L. Narang, (2012) <i>Cost Accounting, Principles and Methods</i>, Kalyani Publishers, Jalandhar</p> <p>16. Sharma and Shashi K. Gupta, (2017) <i>Management Accounting</i>, Kalyani Publishers</p> <p>17. Shashi K. Gupta & R.K. Sharma (2017) <i>Management Accounting Principles and Practice</i>, Kalyani Publishers.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the basic concepts and functions of management accounting. 2. Apply the technique of Marginal Costing for managerial decision-making. 3. Prepare various budgets for cost control. 4. Appraise cost control and cost reduction by using standard costing.



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-401

Title of the Course: Stock Market Operations

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To provide an overview on the Indian Securities market. 2. To familiarize learners with the trading and settlement mechanism followed by the Indian Stock exchanges. 3. To acquaint the learners to the stock market Indices and their computation. 4. To enable learners to explore the risk management and surveillance systems employed by the Indian stock exchanges. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Capital Markets An overview of Indian Securities Market, Primary Market - Meaning — Functions, Players and Investors – Methods of raising capital in the primary market – IPO issue process- Book building process- Fixed Price Issue- IPO analysis and selection- Detailed study of prospectus -recent trends in the primary market – SEBI measures for the primary market. Secondary Market: Meaning, Functions of Secondary Market, Listing of Securities: Meaning – Merits and Demerits – Listing requirements of NSE, procedure, Delisting, SEBI measures for the secondary market</p>	15
	<p>Unit 2: Trading and Settlement in Indian Stock Exchanges Trading Systems in Indian Stock Exchanges: Indian Stock Exchanges: BSE and NSE – Trading systems– Share groups – Market segments - Market types- order types, and order books – order matching rules and conditions - Bulk deals – Block deals – Short Selling – Margin Trading. Clearing and Settlement Systems in Indian Stock Exchanges - Introduction –Settlement Cycle – Rolling Settlement- Clearing & Settlement Process - Pay in and pay out - Settlement Agencies -Shortages handling – Auctions – Penalties.</p>	15
	<p>Unit 3: Stock Market Indices Stock Market Index – Meaning, Purpose, Consideration in Developing Index, Methodology - Free Float method –Scrip selection criteria – Construction – Broad-based indices, sectoral indices, thematic indices, sustainable indices, Gift Nifty, International financial markets- Global indices.</p>	15

	<p>Unit 4: Risk Management and Surveillance System in Indian Stock Exchanges</p> <p>Risk Management system in BSE & NSE, Margins, Exposure limits, Circuit breakers, online surveillance, off-line surveillance, rumor verification, risk containment measures, settlement guarantee Mechanism, Asset/capital adequacy norms, Inspection of books and investigation, Penal Charges, Investor protection, Grievance redressal mechanism.</p>	<p>15</p>
<p>Pedagogy:</p>	<p>Lectures, Group discussions, Seminars, Case studies, Field work</p>	
<p>Reference/ Readings:</p>	<ol style="list-style-type: none"> 1. Agarwal, S. (2000). <i>A Guide to Indian Capital Market</i> (1st ed.). Bharat Publishers. 2. Avadhani, V. A. (2017). <i>Investment and Securities Market in India</i> (10th ed.). Himalaya Publishing House. 3. Chandra, P. (2017). <i>Investment Analysis and Portfolio Management</i> (5th ed.). McGraw Hill India. 4. Chandra, P. (2021). <i>Investment Analysis</i> (6th ed.). Tata McGraw Hill. 5. Fischer, D. E., & Jordan, R. J. (2018). <i>Security Analysis and Portfolio Management</i> (7th ed.). Pearson Education India. 6. NSE. (2022). <i>Capital Market (Dealers) Module, Workbook from NSE Financial Markets: A Beginners' Module</i>. 7. Pandian, P. (2012). <i>Security Analysis and Portfolio Management</i> (2nd ed.). Vikas Publishing House Pvt. Ltd. 	
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the overview of the Indian capital market. 2. Describe the trading, Clearing and settlement systems practiced by Indian stock exchanges. 3. Discuss the stock market indices and their computation methodology. 4. Explore the risk management and surveillance system employed Indian stock exchanges 	

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-402

Title of the Course: Financial Management

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To provide fundamental knowledge about the company's finances and management. 2. To enable the students to understand the financial decision-making process to enhance shareholders' wealth. 3. To understand the financial management techniques and apply the methods in financial decision-making. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Financial Management Introduction – Meaning and Definition - Goals of Financial Management - Finance Functions - Interface between Finance and Other Business Functions – Time Value for Money- Discounted Time value- Compounded Time value- Effective rate of interest (Including Problems)</p>	10
	<p>Unit 2: Financing and Investment Decisions Cost Of Capital - Meaning of Cost of Capital - Cost of Different Sources of Finance - Weighted Average Cost of Capital (Including Problems). Leverages - Operating Leverage - Application of Operating Leverage - Financial Leverage - Combined Leverage (theory). Capital Structure – Introduction - Factors affecting Capital Structure - Theories of Capital Structure (including problems). Capital Budgeting - Introduction - Capital Budgeting Process - Investment Evaluation - Appraisal Criteria - Capital Budgeting Techniques. (Including problems). Risk Analysis in Capital Budgeting - Risk-adjusted Discount Rate - Certainty Equivalent Approach - Probability Distribution Approach - Sensitivity Analysis – Scenario Analysis- Simulation Analysis - Decision Tree Approach (Including problems).</p>	20

	<p>Unit 3: Working Capital Management Working Capital-Meaning- Operating Cycle - Determinants of Working Capital - Approaches for Working Capital Management - Estimation of Working Capital - Working Capital and Bank Finance. [Includes practical problems]. Cash Management - Motives for Holding Cash - Objectives of Cash Management - Models for determining Optimal Cash Needs - Cash Planning - Cash Forecasting and Budgeting. [Includes practical problems]. Receivables Management: Introduction - Costs associated with maintaining Receivables - Credit Policy Variables – Evaluation of Credit Policy [Includes practical problems]. Inventory Management: Purpose of Inventory - Costs Associated with Inventories - Inventory Management Techniques - Importance of Inventory Management Systems [Includes practical problems].</p>	<p>20</p>
	<p>Unit 4: Dividend Decisions Dividend Decisions –Factors influencing Dividend Decision-Types of Dividend-Stock Split-Reverse Split- Theories of Dividends – Relevance Models – Gordon's Model – Walter's Model – Irrelevance Model - Miller and Modigliani Model - [Includes practical problems].</p>	<p>10</p>
<p>Pedagogy:</p>	<p>Lectures, Group discussions, Seminars, Case studies, Field work</p>	
<p>Reference/ Readings:</p>	<ol style="list-style-type: none"> 1. Brealey and Meyers (2018). <i>Principles of Corporate Finance</i>; Tata McGraw Hill, New Delhi, 12th Edition. 2. Chandra, Prasanna (2019) <i>Financial Management</i>; Tata McGrawHill, New Delhi, 10th Edition. 3. Gitman, L.J (2017). <i>Principles of Managerial Finance</i>; AddisonWasley, 13th Edition. 4. Keown, Martin, Petty and Scott (Jr) 2009 <i>Financial Management; Principles and Applications</i>; Prentice Hall of India, New Delhi, 10th Edition. 5. Khan, M.Y & Jain, P.K. (2018) <i>Financial Management</i>; TataMcGraw Hill, New Delhi. 8th Edition. 6. Kishore Ravi, M (2020) <i>Financial Management</i>; Taxman, 8th Edition. 7. Pandey, I. M. (2021) <i>Financial Management</i>; Vikas PublishingHouse, New Delhi, 12th Edition. 8. Vanhorne, James C (2015) <i>Financial Management and Policy</i>; Prentice Hall of India, New Delhi, 13th Edition. 	
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Gain expert knowledge of principles and concepts used in finance; 2. Understand the financing and investment decisions 3. Apply the concept of working capital management, cash management, receivable management in business 4. Learn to manage the short-term resources of a business firm. And understand the dividend decisions. 	

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-403

Title of the Course: Research Methodology

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To enable learners to understand the significance of research methodology in examining business research problems. 2. To acquaint learners with skills to apply measures of organising and describing the data. 3. To acquaint learners with skills to apply measures of analysing relations, prediction and hypothesis testing 4. To enable learners to prepare research report. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Research Methodology Research Methodology: Meaning, Overview of Research Process, Content Analysis, Meta Analysis, Bibliometric Analysis, Overview of types of data and methods of data collection; Questionnaire Designing, Sampling: Meaning, Techniques, Pilot Study</p>	10
	<p>Unit 2: Measures of Organising and Describing the Data, and Applications of Probability Measures used for organising the data: Tabulation, Graphical Analysis. Measures used for Describing the data: Measures of Central Tendency (Mathematical and Positional Averages), Measures of Dispersion (Absolute Measures and Relative Measures), Measures of Skewness, Measures of Kurtosis (Includes numerical problems). Application of Probability, Mathematical Expectation, and Probability distribution (Includes numerical problems).</p>	20
	<p>Unit 3: Measures of Analysing Relations, Prediction, and Hypothesis Testing Parametric versus Non-Parametric Tests, Measures of Analysing Relationships and Prediction - Correlation Analysis, Regression Analysis: Meaning, Application, Interpretation; T-test, F-test, Z-test, Chi-Square test: Meaning, Application, Interpretation (Includes numerical problems). Exploratory Factor Analysis, Confirmatory Factor Analysis: Meaning, Purpose, Output Interpretation; Introduction to Structural Equation Modelling, (Applications to Primary and Secondary Data)</p>	20

	<p>Unit 4: Research Report Writing and Ethics</p> <p>Report Writing: Significance, Steps, Types, Layout, Precautions in writing Research Reports, Report Formatting Guidelines, Referencing Styles, Use of softwares for Citation and Referencing.</p> <p>Research Misconducts: Plagiarism, Falsification, Fabrication, Consequences of Research Misconducts, Ways to avoid Research Misconducts.</p>	10
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Chawla, D., & Sondhi, N. (2020). <i>Research Methodology: Concepts and Cases</i> (2nd Ed). Vikas Publishing House Pvt. Ltd. 2. Cooper, D. R., & Schindler, P. S. (2020). <i>Business Research Methods</i> (11th Ed). Tata McGraw Hill. 3. Gupta, S. C. (2020). <i>Fundamentals of Statistics</i> (7th Ed). Himalaya Publishing House. 4. Jackson, S. L. (2020). <i>Research Methods and Statistics: A Critical Thinking Approach</i> (5th Ed). Cengage. 5. Kothari, C. R., & Garg, G. (2019). <i>Research Methodology: Methods and Techniques</i> (4th Ed). New Age International Publishers. 6. Krishnaswami, O. R., Ranganathan, M., & Harikumar, P. N. (2020). <i>Research Methodology</i>. Himalaya Publishing House. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Comprehend the significance of research methodology in examining business research problems. 2. Apply measures of organising and describing the data. 3. Apply measures of analysing relations, prediction and hypothesis testing. 4. Prepare Research Report 	

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-411

Title of the Course: Business Analytics

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint learners with practice of business analytics 2. To impart knowledge of techniques and applications of descriptive business analytics. 3. To familiarize learners with techniques and applications of predictive analytics. 4. To equip learners with knowledge of prescriptive analytics for optimization of resource usage. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Business Analytics Meaning and significance of business analytics, Applications of business analytics, Types of business analytics: Descriptive analytics, Predictive analytics, Prescriptive analytics. Business analytics process, Business analytics and strategy. Deployment of business analytics model, Requirements for effective implementation of business analytics models, Big data analytics, Challenges in data driven decision making, Application software in business analytics.</p>	15 hours
	<p>Unit 2: Descriptive Analytics Structured and unstructured data, Descriptive statistics, Distribution analysis, Data visualization: Univariate visualization, Bivariate visualization, Multivariate visualization. <i>Graphical exploratory data analysis</i> (Example: Box-plots, heatmap, Histograms, Scatterplots) <i>Building business intelligence dashboard</i>: Mapping, Interactive data charts, Cluster analysis (K-means and Hierarchical clustering).</p>	15 hours
	<p>Unit 3: Predictive Analytics Advanced Regression Models: Logistic Regression. Decision Tree: Introduction, Chi-Square Automatic Interaction Detection (CHAID) tree development, Classification and Regression Tree (CART), Random Forest, Other techniques: Discriminant analysis, Artificial Neural Network, Text analytics. Model diagnostics and accuracy.</p>	15 hours
	<p>Unit 4: Prescriptive Analytics <i>Introduction to prescriptive analysis</i>: Linear programming (LP) model building, Sensitivity analysis in LP, Graphical solution to LP, Portfolio optimization techniques, Application of software tools in prescriptive analytics.</p>	15 hours

Pedagogy:	Lectures, Demonstration, Lab Practicals, Case studies.
Reference/ Readings:	<ol style="list-style-type: none"> 1. Abbott, D. (2014). <i>Applied Predictive Analytics</i>, Wiley. 2. Gujarati, D. (2004). <i>Basic Econometrics</i>, McGraw Hill, New Delhi 3. Kang, M. and Choi, E. (2021). <i>Machine Learning: Concepts, Tools and Data Visualization</i>, World Scientific. 4. Kumar, U. (2017). <i>Business Analytics: The Science of data-Driven Decision Making</i>. Wiley. 5. Laursen, G. and Thorlund, J. (2010). <i>Business Analytics for Managers</i>. Wiley. 6. Mitchell, T. (2017). <i>Machine Learning</i>, McGraw Hill. 7. Rao, P. (2013). <i>Business Analytics: An Application Focus</i>. PHI Learning, Delhi. 8. Tatsat, H., Puri, S., Lookabaugh, B. (2020). <i>Machine Learning and Data Science Blueprints for Finance</i>, O'Reilly Media Inc., Boston, USA. 9. Winston, W. (2016). <i>Microsoft Excel Data Analysis and Business Modeling</i>, Pearson.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Evaluate organizational readiness for implementing business analytics 2. Apply techniques of descriptive analytics on business data. 3. Apply techniques of predictive analytics on business data and develop classification and forecasting models. 4. Apply techniques of prescriptive analytics for optimization of resource usage.

Name of the Programme: Bachelor of Commerce (Financial Accounting)


Course Code: CFA-404

Title of the Course: Modern Accounting Practices

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To understand the concepts of Artificial Intelligence and its application in accounting. 2. To understand the workings of a Blockchain and Crypto currency. 3. To understand the significance of Human Resource Accounting and its approaches in evaluating human resources. 4. To understand Inflation Accounting and its Applications. 	
		No. of Hours
Content:	<p>Unit 1: Application of Artificial Intelligence (AI) in Accounting Meaning of Artificial Intelligence (AI), Important concepts and technologies in AI: Machine learning, Deep Learning and Natural Language Processing; Benefits of AI and Machine learning; Application of AI in accounting profession; Challenges and Ethical considerations of AI; Contemporary Case Studies.</p>	15
	<p>Unit 2: Blockchain Technology in Accounting and Cryptocurrency Introduction to Blockchain, Basics of Blockchain, Important concepts in Blockchain, DLT: Distributed ledger Technology, Applications of Blockchain, Types of Blockchain, Blockchain in Accounting, Cryptocurrency, Fiat currencies versus cryptocurrencies, Working of Bitcoin Blockchain, Types of Wallets, Different Case Studies in Blockchain.</p>	15
	<p>Unit 3: Human Resource Accounting (HRA) Introduction, Meaning of HRA, Need and Objectives of HRA; Advantages and Limitations, Approaches to HRA: a) Cost Based Approach: Historical cost, Replacement cost, Opportunity cost and Standard cost; b) Monetary Value Based Approach: Lev and Schwartz Model, Eric Flamholtz Model and Morse Model and c) Non-monetary Value Based Approach: Likert Model, Flamholtz Model and Ogan Model. Practical problems on Lev and Schwartz Model.</p>	15

	<p>Unit 4: Inflation Accounting Introduction, Meaning of Inflation Accounting, Objectives and Features of Inflation Accounting, Methods of Inflation Accounting (Current Purchasing Power method, Current Cost Accounting Method), Preparation of Accounts under Current Cost Accounting Method- Depreciation Adjustment, Cost of Sale Adjustment (COSA), Monetary Working Capital Adjustment (MWCA), Gearing Adjustment, Current Cost Reserve Account, Preparation of Current Cost of Balance Sheet.</p>	<p>15</p>
<p>Pedagogy:</p>	<p>Lectures, Group discussions, Seminars, Case studies, Field work</p>	
<p>Reference/ Readings:</p> 	<ol style="list-style-type: none"> 1. Bashir, I. (2018). <i>Mastering Blockchain</i>. USA: Packt Publishing Ltd. 2. Bose, S., Dey, S. K., & Bhattacharjee, S. (2023). <i>Big data, data analytics and artificial intelligence in accounting: An overview</i>. Handbook of big data research methods, 32-51. 3. Council, B. (2019). <i>Blockchain for Beginners Study Guide</i>.Blockchain Council. 4. Group, W. B. (2018). <i>Cryptocurrencies and Blockchain</i>.World Bank Group. 5. Ng, C., & Alarcon, J. (2020). <i>Artificial intelligence in accounting: Practical applications</i>. Routledge. 6. Tanwar, S. (2022). <i>Blockchain Technology from Theory to Practice</i>. Springer. 7. Yano, M., Dai, C., Masuda, K., & Kishimoto, Y. (2020). <i>Blockchain and Crypt Currency Building a High Quality Marketplace</i>. Springer Open. <p>Note: Latest edition of the textbooks should be used.</p>	
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Demonstrate the concepts of AI and effectively apply them to accounting practices.</p> <p>CO 2: Evaluate the functionality and accounting of Cryptocurrency and Blockchain.</p> <p>CO 3: Analyze human resource accounting approaches thereby enhancing their ability to assess the value of human resource</p> <p>CO 4: Learn methods of inflation accounting</p>	



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-405

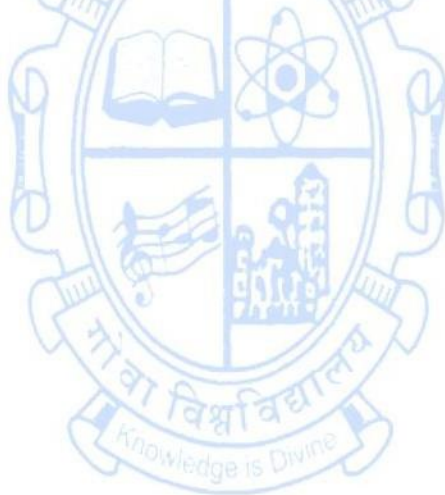
Title of the Course: Business Valuation

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To provide learners with various basic concepts of business valuation. 2. To familiarize learners with the various methods of business valuation. 3. To familiarize learners with laws related to business valuation. 4. To equip learners with requisite skills to value any business in global business environment & apply regulatory standards in the context of valuation. 	
		No. of Hours
Content:	Unit 1: Business Valuation Introduction, meaning, definition. Key terms used in Business Valuation, & purpose of business valuation. Approaches of business valuation. Fundamentals of Valuation - Risk & Return, Financial Statement analysis for business valuation, market value & Enterprise Value.	15
	Unit 2: Methods & Approaches of Business Valuation Discounted Cash Focus Model, Market Valuation Approaches, and Economics Value Added Approaches, Comparable Transaction Method, Earning Multiples & Book Value Multiples.	15
	Unit 3: Laws Related to Business Valuation Insolvency & Bank Code 2016, Introduction, Objectives of the code, Insolvency Resolution Process Regulators pertaining to value; Companies (Registered values & Valuation) Rules, 2017, Rule 2: Important Definitions, Rule 3: Eligibility of Registered values, Rule 4: Qualification and Experience, Rule 5: Valuation Examination, Rules 6: Application for certification of Registration, Rule 7: Conditions for Registration, Rule 8: Conduct of Valuation; Valuation Standards (only titles & Numbers).	15
	Unit 4: Valuation of Assets & Liabilities Valuation of Plant & Machinery, Valuation of Inventory, Valuation of Investments - Shares, Bonds, Debentures, Valuation of Intangible assets, goodwill, copyright, Valuation of Human Resource & Valuation of Liabilities. (Appropriate accounting standards to be considered for valuation).	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

<p>Reference/ Readings:</p>	<ol style="list-style-type: none"> 1. Banerjee, D. N. (2015). <i>Principles and Practice of Valuation</i>. 2. Chatterjee, B. D. (2023). <i>An Illustrated Guide to Business Valuation</i> (2nd ed.). Bloomsbury India. 3. Damodaran, A. (2008). <i>Damodaran on Valuation</i> (2nd ed.). Bookstech. 4. e-Bulletin (Student Company Secretary). (2020). The ICSI, New Delhi. 5. Friend, G., & Tennent, J. (2011). <i>Guide to Business Modelling</i>. 6. Garg, K. (2016). <i>Valuation by Registered Valuers under Companies Act, 2013 & Insolvency & Bankruptcy Code</i>. 7. Goel, V. (2021). <i>Valuation - A Practitioner's Guide to Valuation of Companies</i>. Bloomsbury India. 8. Parker, D. (2016). <i>International Valuation Standards: A Guide to the Valuation of Real Property Assets</i>.
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain various basic concepts of business valuation. 2. Apply the various methods of business valuation. 3. Apply laws related to business valuation. 4. Explain global business environment & apply regulatory standards in the context of valuation.



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-406

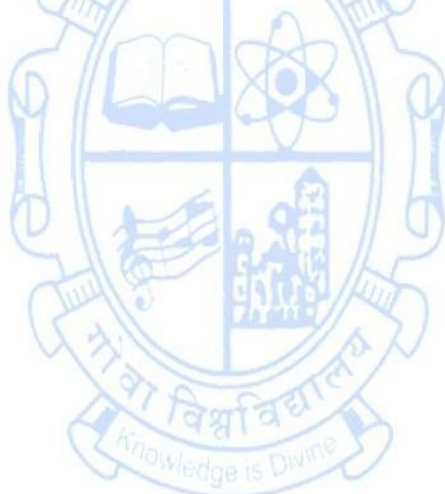
Title of the Course: Financial Modelling

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To acquaint learners with fundamental knowledge about financial modelling and its applications. 2. To impart practical knowledge by using various inbuilt functions of Excel to prepare a model and visualise data. 3. To train learners in developing financial models and forecasting business scenarios using financial analytical techniques. 4. To familiarise learners with financial reporting mechanisms and communicating data. 	
		No. of Hours
Content:	Unit 1: Introduction to Financial Modelling Concept of financial modelling, financial modelling process, types of financial models, applications of financial models, skills required to perform financial modelling, challenges in performing the analytics.	15
	Unit 2: Financial Modelling in Excel Introduction to Excel, Excel functions, conditional formatting, Use of Excel Formula Function, Data Filter and Sorting, Pivot Tables, Data visualisation- (Box-plots, Histograms, Scatterplots, Line graphs), Spreadsheets for building data, recording macros.	15
	Unit 3: Analysis of Financial Statements Introduction to Financial Statement Analysis, Understanding Income Statement, Balance Sheet, Cash Flow Statement (<i>includes practical problems</i>) Basic financial forecasting- forecasting models, guidelines for forecasting, sensitivity and analysis of scenario tools (<i>case studies</i>).	15
	Unit 4: Financial Reporting Mechanisms Financial reports- Requirement to consolidate and summarise data- consolidating data from different sources- Techniques for summarising data- Graphic and written, producing a management analysis, auditing a financial model documentation.	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Anthony, R. N, Hawkins, D., Merchant, K. A., (2017). <i>Accounting: Text and Cases</i> (13th Ed). Mc Graw Hill Education. 2. Anthony, R. N, Hawkins, D., Merchant, K. A., (2017). <i>Accounting: Text and Cases</i> (13th Ed). McGraw Hill Education. 3. Bodmer, E. (Ed.). (2015). <i>Corporate and Project Finance Modeling</i>. 	

	<p>Wiley</p> <ol style="list-style-type: none"> 4. Khan, M.Y & Jain, P.K. (2018). <i>Financial Management; Tata McGraw Hill</i>, New Delhi. 8th Edition. 5. Oluwa, S. (2019). <i>Hands-on Financial Modelling with Microsoft Excel 2019</i>, Packt Publishing Ltd., Mumbai. 6. Rees Michael (2008) <i>Financial Modelling in Practice: A Concise Guide for Intermediate and Advanced Level: 443</i> (The Wiley Finance Series), 7. Sengupta, C. (2011). <i>Financial Analysis and Modeling using Excel and VBA</i> (2nd ed.). Wiley. ISBN-13: 978-8126531820 8. Tjia, J. (2018). <i>Building Financial Models</i> (3rd ed.). McGraw-Hill 9. Winston, W, <i>Microsoft Excel Data Analysis and Business Modeling</i>, Pearson, 7th edition, 26th February 2022.
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. To explain what is financial modelling and its techniques 2. To use inbuilt functions in Excel to present a model. 3. To participate in the financial planning of an organisation through various forecasting techniques and business scenarios 4. To prepare financial reports using various methods of visual presentation.



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-407

Title of the Course: Security Analysis and Portfolio Management

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To enable students to understand the analysis of Return and Risk of Securities. 2. To enable students to analyze the Equity and Debt of companies. 3. To enable students to study and select a Portfolio. 4. To enable students to evaluate Portfolio performance and revise the portfolios. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Security Analysis Introduction to Investments - Objectives- Avenues, Approaches to Investment Decision. Risk and Return Analysis– Systematic and Unsystematic Risk, Measurement of Risk and Return (Including problems). Fundamental Analysis: Meaning – Objectives – Economy Analysis, Industry Analysis – Industry Life Cycle – Company Analysis – Operating Analysis – Management Analysis – Financial Analysis. Technical Analysis: Meaning, Dow Theory – Trends and Trend Reversals, Indicators - Types of Price Charts – Price Patterns.</p>	15
	<p>Unit 2: Equity and Debt Valuation and Analysis Valuation of Equity: Share valuation Model – Dividend Discount Model - One Year Holding Period -- Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model (Including problems), Valuation of Debt: Issuers of debt securities- Features of debt securities- Types of bonds - Current Yield- Discounted cash flow approach- Yield to maturity- Relationship between bond price and its yield to maturity- Yield Curve (Including problems)</p>	15
	<p>Unit 3: Portfolio Analysis and Selection Meaning of Portfolio Management, Objectives of Portfolio Management, Portfolio Management Process - Traditional and Modern Portfolio Theories- Markowitz Theory - Feasible Set of Portfolios – Efficient Frontier – Return and Risk Calculation of Portfolio - Sharpe's single index model – Capital Asset Pricing Model - Arbitrage Pricing Theory, Fama-French Three Factor Model, (Including problems).</p>	20

	Unit 4: Portfolio Performance Evaluation and Revision Portfolio Performance Evaluation – Need – Performance Evaluation Ratios – Sharpe's Ratio – Treynor's Ratio – Jenson's Alfa Ratio-M2Ratio - Fama's Net Selectivity-Information Ratio-Sortino's Ratio. Portfolio Revision -Need for Revision– Constraints –Portfolio Revision strategies – Formula Plans – Constant Rupee Value Plan – Constant Ratio Plan – Rupee Cost Averaging. (Including problems).	10
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Chandra, P. <i>Investment Analysis and Portfolio Management</i>. McGraw-Hill Education, 6th Edition, 2021 2. Fischer, D. E. & Jordan, R. J. <i>Security Analysis and Portfolio Management</i>, Pearson Education India, 7th Edition, 2018 3. Graham, N., & Dodd, D. L. <i>Security Analysis</i>. McGraw-Hill Education, 6th Edition, 2017 4. Punithavathy, P. <i>Security Analysis and Portfolio Management</i> (Second Edition). Vikas Publishing House, 2nd Edition, 2012 5. Ranganatham and Madhumathi, M. <i>Investment Analysis and Portfolio Management</i>. Pearson Education India, 2nd Edition, 2012 6. Reilly, F. K., & Brown, K. C. <i>Analysis of Investment and Management of Portfolios</i>. Cengage Learning, 9th Edition, 2012 7. Shalini Talwar, <i>Security Analysis and Portfolio Management</i>, Cengage Learning, 1st Edition, 2016 	
Course Outcomes:	After completion of this course, the learners will be able to: <ol style="list-style-type: none"> 1. Perform Return and Risk analysis of Companies. 2. Analyse the Equity and Debt of companies. 3. Analyse and Select a Portfolio. 4. Evaluate Portfolio Performance and Revise the Portfolios. 	

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-412

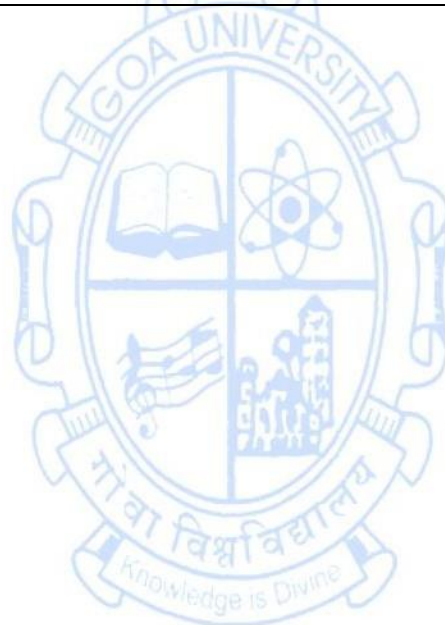
Title of the Course: Basic Econometrics

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	COM-403 Research Methodology	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To enable learners to understand the significance of econometrics in business research. 2. To enable learners to identify violations of Classical Linear Regression Models and suggest remedial measures 3. To acquaint the learners with skills to apply Times Series analysis to the problems in business and economy. 4. To acquaint the learners with skills to apply Panel Data analysis to the problems in business and economy. 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Econometrics Econometrics: Meaning, Methodology, Types, Mathematical and Statistical Prerequisites; Statistical Versus Deterministic Relationships; Regression Versus Correlation Versus Causation; Nature and Sources of Data for Economic Analysis, Classical Linear Regression Model: Meaning, Assumptions underlying the method of Least Squares</p>	10
	<p>Unit 2: Violation of Classical Linear Regression Model Multicollinearity: Meaning, Practical Consequences, Detection, Remedial Measures; Heteroscedasticity: Meaning, Practical Consequences, Detection, Remedial Measures; Autocorrelation: Meaning, Practical Consequences, Detection, Remedial Measures</p>	15
	<p>Unit 3: Times Series Analysis Times Series Data: Meaning, Stochastic Processes, Tests of Stationarity, Transforming Non-Stationary Time Series, Univariate Time Series Analysis: Introduction, Estimation of AR, MA, ARMA, ARIMA processes, Forecasting, Diagnostic Checking; Bivariate and Multivariate Times Series Analysis: Regression – Estimation and Diagnostic Checking; Co-integration Tests, Vector Autoregression, ARCH and GARCH models: Introduction, Estimation and Diagnostic Checking</p>	20
	<p>Unit 4: Panel Data Analysis Panel Data: Meaning, Pooled OLS Regression, Fixed Effect Least-Squares Dummy Variable (LSDV) Model, Fixed Effect Within-Group Estimator, Random Effects Model, Properties of various estimators, Fixed Effect Versus Random Effects Models: Selection</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

<p>Reference/ Readings:</p>	<ol style="list-style-type: none"> 1. Greene, W. (2004). <i>Econometric Analysis</i>. Prentice Hall, New York. 2. Gujarati, D. N., Porter, D. C., & Gunasekar, S. (2017). <i>Basic Econometrics</i> (5th Ed). Mc Graw Hill Education, New Delhi. 3. Kerry, P. (2000). <i>An Introduction to Applied Econometric: Time Series Approach</i>. Palgrave Macmillan, New York. 4. Ramu, R. (2002). <i>Introductory Econometrics with Applications</i>. Thomson South Western, Singapore. 5. Wooldridge, J. (2012). <i>Introductory Econometrics: A Modern Approach</i> (5th Ed). Thomson South Western, Singapore.
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Comprehend the significance of econometrics in solving business research problems. 2. Detect violations of Classical Linear Regression Models and suggest remedial measures. 3. Apply Time Series analysis to the problems in business and economy. 4. Apply Panel Data analysis to the problems in business and economy.



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-413

Title of the Course: Environmental Social and Governance - Principles and Practice

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"> 1. To provide learners with comprehensive knowledge and insights into best governance practices, risk management, and ESG principles. 2. To explore various aspects of ESG, including its importance, integration into business strategy, key factors, impact on sustainable development, investment implications, and management systems 	
		No. of Hours
Content:	<p>Unit 1: Introduction to Environmental Social and Governance Conceptual Framework of Corporate Governance: Evolution of Corporate Governance – Corporate governance concepts - Corporate Governance Forums - Corporate Governance Codes and international legislative framework on corporate governance - Indian & International concept of Corporate Governance. Legislative Framework of Corporate Governance in India: Listed Companies - Unlisted Companies - PSUs - Banks and Insurance Companies - Stewardship Code. Stakeholders Rights: Whistle/Vigil/ Grievance Redressal Mechanism, Human Rights - Health and Safety - Prevention of sexual harassment at workplace - Attrition Rate - Supplier Code of Conduct - Gender parity ratio at Workforce - Local procurement, Monetary and non-monetary benefits.</p>	10
	<p>Unit 2: Board Composition and Responsibilities Board Effectiveness: Role clarity of Board and Management - Composition and Structure - Duties and Liabilities, Evolution of Jurisprudence - Diversity in Board Room, Selection and Appointment Process - Independent Directors, expectations, liabilities and their role - Code of Conduct - Responsibilities and Effectiveness - Conflict Management - Related Party Transactions - Role of Directors in Prevention of Insider Trading. Board Committees: Composition & Terms of Reference - Roles and Responsibilities. Building Better Boards: Directors’ Training - Development - Familiarization - Board Evaluation - Succession Planning. Board Disclosures and Website Disclosures Board’s Accountability on ESG. Environment: Environmental Policy - Environmental Impacts - Energy Consumption - Awareness on environment protection, energy conservation and management. CSR: Policy - Practice - Need assessment - Impact</p>	20

	assessment - Mapping Sustainable Development Goals (SDGs) with CSR Programs of the Company, Governance challenges Green Initiatives: Pollution abatement and testing - Reduction in Carbon/ CHG Emissions - Resource efficiency - Renewable Energy Intensity - Water Management- Waste Management	
	Unit 3: Risk Management Risk Management: Risk Identification - Risk Analysis - Risk Measurement - Risk Mitigation - Risk Elimination - Importance of Risk Management Committee - Role of Internal Audit - Internal control - Material Risk and Opportunity Assessment - Reputation Risk - Climate Risk - Fraud Risk Management - Business Continuity Plan with Case Study - Risk Related Disclosures - Crisis Management, Disaster Risk Management - Relationship between Business Continuity Plan, Crisis Management and Disaster Recovery Plan, ESG Risk assessment - Cyber Risk Management - Fundamentals of Cyber Security Threats and Countermeasures - Identifying most critical assets and threats - Assessing Cyber Security Risks - Implementing a Cyber Risk Management Programme - Role of CS in Risk Management - Case studies in Risk Management	15
	Unit 4: Environment & Sustainability Reporting Sustainability Audit - ESG Rating - Emerging Mandates from Government and Regulators. Integrated Reporting Framework - Global Reporting Initiative Framework - Business Responsibility and Sustainability Reporting	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Bajpai G. N. (2016). <i>The Essential Book of Corporate Governance</i> (1st ed.) Sage Publications India Pvt Ltd 2. Dadhich G., Atrey R. R. (2022). <i>Benchmarking ESG & CSR</i> (1st ed.) Taxmann Publications Private Limited 3. Dadhich G., Atrey R. R. (2024). <i>Demystifying ESG</i>, Taxmann Publications Private Limited 4. Ghosh B. N. (2017) <i>Business Ethics and Corporate Governance</i> (1st ed.) McGraw Hill 5. Goel, S. (2019). <i>Corporate governance: principles and practices</i> (1st ed., Vol. 1). Noida, India: McGraw-Hill 6. <i>ICSI Study Material, CSR and Social Governance, CS Professional, Syllabus 2022</i> 7. <i>ICSI Study Material, Environmental, Social and Governance (ESG) – Principles & Practice, CS Professional, Syllabus 2022</i> 8. Parikh K. M. (2023). <i>ESG & BRSR Reporting</i>, Taxmann Publications Private Limited 9. Sharma, J.P. (2023) <i>Corporate Governance, Business Ethics and CSR</i> (2nd ed.). Ane Books Pvt Ltd, New Delhi 	
Course Outcomes:	After completion of this course, the learners will be able to:	
	<ol style="list-style-type: none"> 1. Understand the fundamental concepts underlying Environmental Social and Governance (ESG). 	

	<ol style="list-style-type: none">2. Explain the functioning of the board and its responsibilities towards ESG practices.3. Identify the risks associated with CSR practices and demonstrate risk management strategies.4. Develop an insight into the reporting framework and disclosures under ESG.
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