K. C. E. Society's
Moolji Jaitha College
An 'Autonomous College' Affiliated to
K.B.C. North Maharashtra University, Jalgaon.
NAAC Reaccredited Grade - A (CGPA : 3.15 - 3rd Cycle)
UGC honoured "College of Excellence" (2014-2019)
DST(FIST) Assisted College

KNOWLEDGE IS POWER
ESTD. 1945

के. सी. ई. सोसायटीचे
मूळजी जेठा महाविद्यालय
क.ब.चौ. उत्तर महाराष्ट्र विद्यापीठ, जळगाव संलग्नित
'स्वायत्त महाविद्यालय'
नॅकद्वारा पुनर्मानांकित श्रेणी - 'ए' (सी.जी.पी.ए. : ३.१५ - तिसरी फेरी)
विद्यापीठ अनुदान आयोगाद्वारा घोषित 'कॉलेज ऑफ एक्सलन्स' (२०१४-२०१९)
डी.एस.टी. (फीस्ट) अंतर्गत अर्थसहाय्य प्राप्त

Date :- 01/08/2023

NOTIFICATION

Sub :- CBCS Syllabi of B.Com (Sem. I & II)

Ref. :- Decision of the Academic Council at its meeting held on 26/07/2023.

The Syllabi of B.Com (First and Second Semesters) as per **NATIONAL EDUCATION POLICY - 2020** and approved by the Academic Council as referred above are hereby notified for implementation with effect from the academic year 2023-24.

Copy of the Syllabi Shall be downloaded from the College Website (www.kcesmjcollege.in)

Sd/-
Chairman,
Board of Studies

To :

1) The Head of the Dept., M. J. College, Jalgaon.
2) The office of the COE, M. J. College, Jalgaon.
3) The office of the Registrar, M. J. College, Jalgaon.

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समर्थ कॉलनी जवळ, जळगांव - ४२५ ००२. (महाराष्ट्र, भारत) । दूरध्वनी क्र. : +९१ २५७-२२३७३६३, २२३४२८१ । ई-मेल: mjcollege@kces.in । वेबसाईट: mjcollege.kces.in

Khandesh College Education Society's

Moolji Jaitha College, Jalgaon

An "Autonomous College"

Affiliated to

Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon-425001

STRUCTURE AND SYLLABUS

B.Com. Honours / Honours with Research

Under Choice Based Credit System (CBCS)
and
as per NEP-2020 Guidelines

[w.e.f. Academic Year: 2023-24]

Preface

The Bachelor of Commerce (B. Com) program equips students with essential knowledge and skills in Accountancy and Costing as well as Business Management. Aligned with the National Education Policy (NEP), this program fosters holistic development and nurtures intellectual growth. In today's dynamic global economy, there is a growing demand for skilled professionals in Accountancy, Costing, and Business Management. The B. Com program offers specialized majors in these fields, allowing students to choose their desired path based on their interests and aspirations.

The Accountancy and Costing major provides a comprehensive understanding of financial reporting, auditing, taxation, and cost accounting. Students develop skills to analyse financial statements and make informed decisions, while efficiently managing costs, budgets, and pricing strategies.

The Business Management major focuses on strategic planning, organizational behaviour, marketing, human resource management, and entrepreneurship. Students gain knowledge and skills to navigate the business world, lead teams, make sound managerial decisions, and adapt to changing market dynamics.

The B. Com program combines theoretical foundations with practical applications, fostering critical thinking, problem-solving, effective communication, and ethical decision-making. Students engage in real-world case studies, projects, industry visits, and internships, gaining valuable experiential learning opportunities. A supportive and inclusive learning environment promotes student participation in co-curricular and extra-curricular activities, encouraging personal growth, leadership skills, and community involvement. The program aims to empower students with the knowledge, skills, and values needed to excel in their chosen field, become industry leaders, and make meaningful contributions to society.

Programme Outcomes (PO) for B.Com. Honours/ Honours with Research

Upon successful completion of this Programme, student will acquire the following insights/ skills/ abilities -

PO No.	PO
1	Knowledge of Business Concepts: Students will demonstrate a comprehensive understanding of fundamental business concepts, principles, theories, and practices across various areas such as accounting, finance, marketing, management, economics, and business law.
2	Analytical and Problem-Solving Skills: Students will develop strong analytical and critical thinking abilities to identify, analyse, and solve business problems using quantitative and qualitative techniques, data interpretation, and logical reasoning.
3	Communication and Interpersonal Skills: Students will be proficient in oral and written communication, enabling effective interaction in various business contexts. They will possess strong interpersonal skills to collaborate, negotiate, and work effectively in diverse teams.
4	Ethical Awareness and Social Responsibility: Students will recognize and understand the ethical implications of business decisions and demonstrate a commitment to ethical conduct, social responsibility, and sustainable business practices.
5	Global Business Perspective: Students will develop an awareness of the global business environment, including an understanding of international trade, cross-cultural communication, and the impact of globalization on businesses. They will be prepared to work in a globalized economy.
6	Professional Development and Lifelong Learning: Students will exhibit a commitment to continuous learning and professional development, adaptability to changing business environments, and the ability to keep up with emerging trends and technologies in the field of commerce.

Programme Specific Outcome (PSO) for B. Com. Major in Accountancy and Costing:

Upon successful completion of this Programme, student will acquire the following insights/ skills/ abilities -

PSO No.	PSO
1	Financial Accounting Proficiency: Demonstrate a strong understanding of financial accounting principles, standards, and practices, including the preparation, analysis, and interpretation of financial statements.
2	Cost and Management Accounting Skills: Develop expertise in cost accounting techniques, budgeting, cost analysis, and decision-making to support effective management control and strategic planning.
3	Auditing and Assurance Competence: Acquire knowledge of auditing principles, techniques, and ethical standards, and apply them to assess and provide assurance on the reliability and integrity of financial information.
4	Taxation Knowledge: Understand the principles and regulations related to taxation and develop the ability to apply tax planning strategies and compliance requirements.
5	Accounting Information Systems Proficiency: Gain skills in the design, implementation, and utilization of accounting information systems, including the use of software applications for financial reporting and analysis.
6	Financial Management Awareness: Develop an understanding of financial management principles, including capital budgeting, investment decisions, working capital management, and financial risk analysis.

Programme Specific Outcome (PSO) for B. Com, Major in Business Management:

Upon successful completion of this Programme, student will acquire the following insights/ skills/ abilities -

PSO No.	PSO
1	Leadership and Team Management: Develop leadership skills and the ability to manage teams effectively, fostering collaboration, motivation, and effective communication.
2	Strategic Management Competence: Acquire knowledge of strategic management theories and frameworks, and apply them to analyse business environments, formulate strategies, and make strategic decisions.
3	Organizational Behaviour Understanding: Gain insights into individual and group behaviour within organizations, and develop skills in managing organizational culture, diversity, change, and conflict.
4	Marketing Management Proficiency: Understand marketing concepts and strategies, and apply them to develop marketing plans, conduct market research, segment target markets, and implement marketing campaigns.
5	Operations and Supply Chain Management: Acquire knowledge of operations management principles, including process design, quality management, inventory control, and supply chain optimization.
6	Entrepreneurship and Innovation: Foster an entrepreneurial mindset, and develop skills in identifying business opportunities, creating business plans, and managing innovation and creativity within organizations.

Credit distribution structure for Three/ Four year Honors/ Honors with Research Degree Programme with Multiple Entry and Exit

Level	Sem	Major (Core) Subjects		Minor Subjects (MIN)	GE/OE	VSC, SEC (VESC)	AEC, VEC, IKS	CC, FP, CEP, OJT/Int, RP	Cumulative Credits/ Sem	Degree/ Cumulative Cr.
		Mandatory (DSC)	Elective (DSE)							
4.5	I	DSC-1 (4T) DSC-2 (2T)	...	MIN-1 (4T)	OE-1 (2T)	SEC-1 (2T) SEC-2 (1P)	AEC-1 (2T) (ENG) VEC-1 (2T) (CI) IKS (1T)	CC-1 (2)	22	UG Certificate 44
	II	DSC-3 (4T) DSC-4 (2T)	...	MIN-2 (4T)	OE-2 (2T)	SEC-3 (2T) SEC-4 (1P)	AEC-2 (2T) (ENG) VEC-2 (2T) (ES) IKS (1T)	CC-2 (2)	22	
	Cum. Cr	12	...	8	4	6	4+4+2	4	44	
Exit option: Award of UG Certificate in Major with 44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor.										
5.0	III	DSC-5 (4T) DSC-6 (2T) DSC-7 (2T)	...	MIN-3 (4T)	OE-3 (2T) OE-4 (2T)		AEC-3 (2T) (MIL)	CEP (2P) CC-3 (2)	22	UG Diploma 88
	IV	DSC-8 (4T) DSC-9 (2T) DSC-10 (2T)	...	MIN-4 (4T)	OE-5(2T) OE-6(2T)	...	AEC-4 (2T) (MIL)	FP (2P) CC-4 (2)	22	
	Cum. Cr	28	...	16	12	6	8+4+2	8+4	88	
Exit option: Award of UG Diploma in Major and Minor with 88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor.										
5.5	V	DSC-11 (4T) DSC-12 (4T) DSC-13 (2T)	DSE-1 (4T)	MIN-5 (2T)	...	VSC-1 (2T) VSC-2 (2T)	...	OJT/Int (2)	22	UG Degree 132
	VI	DSC-14 (4T) DSC-15 (4T) DSC-16 (2T)	DSE-2 (4T)	MIN-6(2T)	...	VSC-3 (2T) VSC-4 (2T)	...	OJT/Int (2)	22	
	Cum. Cr.	48	08	20	12	6 + 8	8+4+2	8+8	132	
Exit option: Award of UG Degree in Major with 132 credits OR Continue with Major and Minor										

Level	Sem	Major (Core) Subjects		Minor Subjects	GE/ OE	VSC, SEC (VESC)	AEC, VEC, IKS	CC, FP, CEP, OJT/Int, RP	Cumulative Credits/Sem	Degree/ Cumulative Cr.
		Mandatory (DSC)	Elective (DSE)							
6.0	VII	DSC-17 (4T) DSC-18 (4T) DSC-19 (4T) DSC-20 (2T)	DSE-3 (4T)	RM (4T)	...	...	...		22	UG Honors Degree 176
	VIII	DSC-21 (4T) DSC-22 (4T) DSC-23 (4T) DSC-24 (2T)	DSE-4 (4T)		...	...	...	OJT/Int (4)	22	
	Cum. Cr.	76	16	20+4	12	8+6	8+4+2	8+12	176	
Four Year UG Honors Degree in Major and Minor with 176 credits										
6.0	VII	DSC-18 (4T) DSC-19 (4T) DSC-20 (2T)	DSE-3 (4T)	RM (4T)	...	...	...	RP (4)	22	UG Honors with Research Degree 176
	VIII	DSC-22 (4T) DSC-23 (4T) DSC-24 (2T)	DSE-4 (4T)		...	...	...	RP (8)	22	
	Cum. Cr.	68	16	20+4	12	8+6	8+4+2	8+20	176	
Four Year UG Honours with Research Degree in Major and Minor with 176 credits										

Sem- Semester, **DSC**- Department Specific Course, **DSE**- Department Specific Elective, **T**- Theory, **P**- Practical, CC-Cocurricular
RM- Research Methodology, **OJT**- On Job Training, **FP**- Field Project, **Int**- Internship, **RP**- Research Project,

Multiple Entry and Multiple Exit options:

The multiple entry and exit options with the award of UG certificate/ UG diploma/ or three-year degree depending upon the number of credits secured;

Levels	Qualification Title	Credit Requirements		Semester	Year
		Minimum	Maximum		
4.5	UG Certificate	40	44	2	1
5.0	UG Diploma	80	88	4	2
5.5	Three Year Bachelor's Degree	120	132	6	3
6.0	Bachelor's Degree- Honours **Or** Bachelor's Degree- Honours with Research	160	176	8	4

F. Y. B. Com Structure and Syllabus

Semester	Course Module	Credit	Hours/ week	TH / PR	Code	Title
I	DSC	4	4	TH	BCOM-DSCA-111 BCOM-MINM-113	Financial Accounting and Costing – I
	DSC	2	2	TH	BCOM-DSCAM-112	Microeconomics – I
	MIN	4	4	TH	BCOM-DSCM-111 BCOM-MINA-113	Principles of Management
	SEC	2	2	TH	BCOM-SECAM-114(A)	Business Automation and Presentation Tools -I
					BCOM-SECAM-114(B)	Personality Development - I
	SEC	1	1	PR	BCOM-SECAM-115(A)	Practical of Business Automation and Presentation Tools - I
					BCOM-SECAM-115(B)	Practical on Personality Development-I
	OE	2	2	TH		Any one from the basket of OE courses given below
	AEC	2	2	TH	ENG-AEC-111	English Communication Skills - I
	VEC	2	2	TH	ES-VEC-111	Environmental Studies
	IKS	1	1	TH	IKS-111	Indian Knowledge System - I
	CC	2	2	TH	NCC-CC-111 NSS-CC-111 SPO-CC-111 CUL-CC-111	NCC NSS Sports Cultural
II	DSC	4	4	TH	BCOM-DSCA-121 BCOM-MINM-123	Financial Accounting and Costing – II
	DSC	2	2	TH	BCOM-DSCAM-122	Microeconomics – II
	MIN	4	4	TH	BCOM-DSCM-121 BCOM-MINA-123	Business Laws
	SEC	2	2	TH	BCOM-SECAM-124(A)	Business Automation and Presentation Tools -II
					BCOM-SECAM-124(B)	Personality Development - II
	SEC	1	1	PR	BCOM-SECAM-125(A)	Practical of Business Automation and Presentation Tools - II
					BCOM-SECAM-125(B)	Practical on Personality Development-II
	OE	2	2	TH		Any one from the basket of OE courses given below
	AEC	2	2	TH	ENG-AEC-121	English Communication Skills - II
	VEC	2	2	TH	CI-VEC-121	Constitution of India
	IKS	1	1	TH	IKS-121	Indian Knowledge System - II
	CC	2	2	TH	NCC-CC-121 NSS-CC-121 SPO-CC-121 CUL-CC-121	NCC NSS Sports Cultural

DSC	**:**	Department-Specific Core course	**ENG**	**:**	English
DSE	**:**	Department-Specific elective	**ES**	**:**	Environmental studies
GE/OE	**:**	Generic/ Open elective	**CI**	**:**	Constitution of India
SEC	**:**	Skill Enhancement Course	**IKS**	**:**	Indian Knowledge System
MIN	**:**	Minor course	**CC**	**:**	Co-curricular course
AEC	**:**	Ability Enhancement Course	**TH**	**:**	Theory
VEC	**:**	Value Education Courses	**PR**	**:**	Practical

Science Basket of OE/GE Courses to be offered to Students of Commerce Faculty

Semester	**GE Basket I (Zoology)**	**GE Basket II (Geography)**	**GE Basket III (Botany)**
Sem- I	Fundamentals of Biodiversity	Sky observation and Solar System	Mushroom Culture Technology
Sem- II	Conservation of Biodiversity	Climate Change: Vulnerability and Adoption	Food Science

Humanities Basket of OE/GE Courses to be offered to Students of Commerce Faculty

Semester	**GE Basket I (History)**	**GE Basket II**	**GE Basket III (Languages)**	**GE Basket IV (Economics)**
Sem- I	India's Freedom Struggle	Philosophy of Science- I	English/ Hindi/ Marathi Literature - I	Development Studies - I
Sem- II	Indian Social Reformers	Philosophy of Science– II	English/ Hindi/ Marathi Literature – II	Development Studies – II

Exam Pattern

- Each theory and practical course of 4 credits will be of 100 marks comprising of 40 marks internal and 60 marks external examination. in case of courses of 2 credits, each theory and practical course will be of 50 marks comprising of 20 marks internal and 30 marks external examination

Rules of Continuous Internal Evaluation:

The Continuous Internal Evaluation for theory papers shall consist of two methods:

1. **Continuous & Comprehensive Evaluation (CCE):**

CCE will carry a maximum of 30% weightage (30/15 marks) of the total marks for a course. Before the start of the academic session in each semester, the subject teacher should choose any three assessment methods from the following list, with each method carrying 10/5 marks:

i. Individual Assignments
ii. Seminars/Classroom Presentations/Quizzes
iii. Group Discussions/Class Discussion/Group Assignments
iv. Case studies/Case lets
v. Participatory & Industry-Integrated Learning/Field visits
vi. Practical activities/Problem Solving Exercises
vii. Participation in Seminars/Academic Events/Symposia, etc.
viii. Mini Projects/Capstone Projects
ix. Book review/Article review/Article preparation
x. Any other academic activity

Each chosen CCE method shall be based on a particular unit of the syllabus, ensuring that three units of the syllabus are mapped to the CCEs.

2. Internal Assessment Tests (IAT):

IAT will carry a maximum of 10% weightage (10/5 marks) of the total marks for a course. IAT shall be conducted at the end of the semester and will assess the remaining unit of the syllabus that was not covered by the CCEs. The subject teacher is at liberty to decide which units are to be assessed using CCEs and which unit is to be assessed on the basis of IAT.

The overall weightage of Continuous Internal Evaluation (CCE + IAT) shall be 40% of the total marks for the course. The remaining 60% of the marks shall be allocated to the semester-end examinations.

The subject teachers shall communicate the chosen CCE methods and the corresponding syllabus units to the students at the beginning of the semester to ensure clarity and proper preparation.

Proposed Question Paper Pattern for UG and PG Courses of Commerce & Management:

4 Credits Paper (Theory and Practical)

Marks 60 Time: 3 Hours

Q1	Long Answer Question (Compulsory)	12
Q2	Attempt any 2 Questions (6 marks each) a) b) c)	12
Q3	Long Answer Question OR Long Answer Question	12
Q4)	Attempt any 2 Questions (6 marks each) a) b) c)	12
Q5)	Long Answer Question OR Long Answer Question	12

2 Credits Paper (Theory and Practical)

Marks 30 Time: 1.5 Hours

Q1	Long Answer Question (Compulsory)	6
Q2	Attempt any 2 Questions (6 marks each) a) b) c)	12
Q3	Attempt any 3 Questions (4 marks each) a) b) c) d)	12

SEMESTER - I

Financial Accounting and Costing –I

BCOM-DSCA-111 for Major in Accountancy and Costing

BCOM-MINM-113 for Major in Business Management

Total Hours: 60 **Credits: 4**

Course objectives	• Recognize the elementary aspects of Accounting Standards such as AS-1 and AS-10 and the study of joint venture accounting. • Identify the basic concepts of partnership firm dissolution processes. • List the steps involved in the amalgamation of partnership firms and the conversion of partnership firms into limited companies. • Define key terms in cost accounting, including cost, expenses, loss, cost unit, cost centre, and prepare simple cost sheets, quotations, and tenders.	
Course outcomes	By the end of the course the students will be better able – • To recognize and explain the elementary aspects of Accounting Standards (AS-1, AS-10) and apply joint venture accounting principles in practical scenarios. • To identify and describe the processes involved in the dissolution of a partnership firm, including methods of piecemeal distribution of cash. • To list and analyse the steps for amalgamating partnership firms and converting partnership firms into limited companies, including the calculation of purchase consideration. • To define key cost accounting terms and prepare basic cost sheets, quotations, and tenders, using various cost classifications and elements.	
Unit	**Topic Particular**	**Hours**

Unit I	**Accounting Standards**
	• Introduction, and Overview of Accounting Standards in India,
	• Objectives, Advantages and Applicability of Accounting Standards.
	• Elementary study of–
	  • AS-1- Disclosure of Accounting Policies.
	  • AS-10 – Property, Plant and Equipment
	Joint Venture Account
	• Meaning of Joint Venture, features, Distinction between Joint Venture and Partnership.
	• Accounting for the Joint Venture Transactions when separate set of books of accounts is maintained
		15

Unit II	**Gradual Realisation and Piecemeal Distribution of cash on dissolution of partnership firm**
	• Meaning of piecemeal distribution.
	• Piecemeal distribution of cash under-
	  • Maximum loss method
	  • Highest Relative Capital Method (Surplus capital method)
		15

Unit III	**Amalgamation of partnership firms** • Meaning of amalgamation • Closing the books of the amalgamating firms (Realisation method only) • Opening the books of new firm, and Preparation of Balance Sheet of the new firm **Conversion of Partnership firm into a Limited Company** • Meaning and need for conversion, • Calculation of Purchase Consideration. • Closing entries and Ledger Accounts in the books of old firm	**15**
UNIT IV	**Cost Accounting** • Introduction o Basic concepts– ▪ Cost, Expenses, Loss ▪ Costing, Cost Accounting, Cost Accountancy ▪ Cost Unit, Cost Centre o Advantages and Limitations of Cost Accounting. o Distinction between Financial and Cost Accounting. o Elements of Costs. o Classification of Costs on the basic of various criteria. • Preparation of Cost Sheet including Quotations &Tenders.	**15**
Study Resources	**Reference Books:** <u>[a] Books on Financial Accounting –</u> • Advanced Accountancy Vol. I ,- R. L. Gupta & M. Radhaswamy - Sultan Chand & Sons • Fundamentals of Accounting, - Dr. T. P. Ghosh, - Sultan Chand &Sons • Accountancy For C.A. Foundation Course , - P. C. Tulsian, - Tata Mcgraw Hill • Advanced Accountancy Volume –I - P. C. Tulsian , Pearson Education, New Delhi • Advanced Accounts, - M.C. Shukla, T. S. Grewal & S.C. Gupta, - S Chand &Co Ltd. • Fundamentals of Accounting, - Dr. S.N. Maheshwari & Dr. S.K. Maheshwari -Vikas Publishing House, New Delhi • Financial Accounting - A Mukherjee & M. Haneef - Tata Mc-Graw Hill • Advanced Accounting – Dr Ashok Sehgal and Dr Deepak Sehgal – Taxmann Publications, New Delhi <u>[b] Books on Cost Accounting –</u> • Fundamentals of Cost Accounting, - Dr. S.N. Maheshwari, - Sultan Chand &Sons • Cost Accounting - Maheshwari and Mittal: • Advanced Cost Accounting - Jain And Narang: • Cost Accounting - Nigam and Sharma:	

	• Cost Accounting (Problem and Theory), S. N. Maheshwari, • Mahavir Publication • Cost Accounting (Methods & Problems), B. K. Bhar, Academic • Publisher, Calcutta • Principles and Practices of Cost Accounting, Ashish K. Bhattacharya, A.H. Wheeler Publisher • Refer the websites of The Institute of Chartered Accountants of India – www.icai.org	

Microeconomics –I

BCOM-DSCAM-112 for Major in Accountancy and Costing

BCOM-DSCAM-112 for Major in Business Management

Total Hours: 60 **Credits: 2**

Course objectives	• Recognize the meaning, characteristics, and scope of microeconomics, and define key concepts such as demand, law of demand, and elasticity of demand. • Identify the basic concepts and properties of indifference curves, including assumptions and consumer equilibrium effects (price, income, substitution). • Recall the definitions and law of supply, and explain the factors that cause changes in supply and the concept of price elasticity of supply. • Define key production concepts such as production functions, laws of returns to scale, and list the types of production costs (fixed, variable, total, marginal).	
Course outcomes	By the end of the course the students will be better able – • To recognize and explain the meaning, characteristics, and scope of microeconomics, and apply the concepts of demand, law of demand, and elasticity of demand in real-world scenarios. • To identify and illustrate the properties of indifference curves, and analyse consumer equilibrium through price, income, and substitution effects. • To recall and explain the law of supply and its elasticity, and evaluate the factors that influence changes in supply. • To define production concepts such as production functions, laws of returns to scale, and classify different types of production costs.	
Unit	**Topic Particular**	**Hours**

Unit I	**Introduction of Microeconomics & Demand Analysis**
	• Microeconomics: Meaning, Characteristics, Scope, significance and limitations
	• Concept of Functional Relationship
	• Types of Economic Variables
	  o Dependent & Independent Variables
	  o Indigenous & Exogenous Variables
	Demand Analysis
	• Demand - Meaning and Definitions
	• The Law of Demand & its Exceptions
	• Changes in Demand & Determinants of demand
	• Elasticity of Demand
	  o Price elasticity
	  o Income elasticity
	  o Cross elasticity
		8

Unit II	**Indifference Curve Analysis** • Indifference Curve Analysis: Meaning, Properties and indifference curve map • Marginal rate of substitution • Assumptions of indifference curve • Concept of budget • Consumer's Equilibrium: Price Effect, Income Effect and Substitution Effect • Changes in Price and Income	**7**

UNIT III	**Supply Analysis**
	• Supply Analysis: Meaning and Definitions
	• The Law of Supply
	• Changes in Supply & its determinants
	• Price Elasticity of Supply: Meaning
	  o Measurement
	  o Determinants
	  o Importance
		7

UNIT IV	**Production Decision and Cost of Production:**
	Production Decision
	• Production function: Meaning
	• Law of Variable Proportions
	• Isoquants
	• Ridge lines
	• Laws of Returns to Scale - expansion path
	• Economies and diseconomies of Scale
	
	Cost of Production
	• Cost –Meaning
	• Types of costs
	  o Accounting cost and economic cost
	  o Implicit and explicit cost
	  o Social and private cost
	  o Historical cost and replacement cost
	  o Sunk cost and incremental cost
	  o Fixed and variable cost
	  o Total average and marginal cost
	• Short Run and Long Run costs
		8

Study Resources	• Samuelson P. A. and Nordhaus W. D. (2019), Economcs, Tata McGraw Hill Publishing Co. Ltd. Delhi. • Stonier A. W. and Hague D. C. (1972), A text Book of Economic Theory, Longman Green and Co. London • Mankar V. G. (1999) Business Economics, Macmillan India Ltd. New	

	Delhi • Gite T. G.(2009) Vyavasaik Arth-Shastra , Atharv Publication. Pune • Ahujna H.L. (2017) Modern Micro Economics – Theory and Applications S. Chand and Co Ltd. New Delhi. • Shankar Girija (2018) Business Economics, Atharv Publication, Pune • Mankiw N.Gregory (2012),Principals of Economics, 6th edition, Cengage learning indiapvt ltd Delhi • Joshi J. M. and Joshi Wishwa R.(2019) Micro Economic Theory An Analytical Approach Prakashan (Division of Wiley Eastern Limited) N. Delhi.	

Principles of Management

BCOM-MINA-113 for Major in Accountancy and Costing

BCOM-DSCM-111 for Major in Business Management

Total Hours: 60 **Credits: 4**

Course objectives	• Recognize the definition, nature, and scope of management, and identify key classical management theories and contributions of prominent thinkers. • Define the primary functions of management, including planning, organizing, staffing, directing, and controlling, and identify the steps in the planning process. • List Mintzberg's managerial roles and define essential managerial skills such as technical, human, and conceptual skills. • Identify key current challenges in management, including digital transformation, globalization, and workforce diversity, and define the impact of these trends on business operations.	
Course outcomes	By the end of the course the students will be better able – • To *recognize* the nature and scope of management and *explain* classical management theories and the contributions of key thinkers to modern management practices. • To *define* the core functions of management and *illustrate* the planning process, including organizing, staffing, directing, and controlling. • To *list* Mintzberg's managerial roles and *describe* key managerial skills necessary for effective management, including technical, human, and conceptual skills. • To *identify* the current challenges in management, such as digital transformation and globalization, and *analyze* their impact on modern business operations and management practices.	
Unit	**Topic Particular**	**Hours**
Unit I	**Introduction to Management** • Definition, Nature and Scope of Management, • Importance of management, • Functions of management, • Managerial roles and skills, • Levels of management and their responsibilities **Evolution of Management Thought** • Prescientific Management - emergence of management practices during the industrial revolution, • Classical management theories: a. Scientific management, b. administrative management: contributions of Henri Fayol. • Max Weber's bureaucratic management theory, • Hawthorn Human relations movement studies • Systems approach	**15**

Unit II	**Functions of Management** • Planning: Definition and importance of Planning, steps involved in planning process. • Organizing: Definition and Importance of Organizing, Organizational Structure and Design • Staffing: Definition and importance of Staffing in Management • Directing: Definition and role of directing in Management • Controlling: Importance and purpose of controlling in management	**15**
Unit III	**Managerial Roles and Skills** • Managerial Roles: Mint berg's managerial roles, • The importance of balancing and fulfilling these roles for effective management • Managerial Skills: Technical Skills, Human skills, Conceptual skills, Time management skills, communication skills and Leadership skills	**15**
Unit IV	**Current Challenges in Management** • Digital Transformation, • Globalization and International Operations • Workforce Diversity and Inclusion • Change Management • Ethical and Social Responsibility **Current trends in Management:** • Impact of globalization on business operations and management practices • The role of technology in reshaping business models • Sustainable Management and Corporate Social Responsibility (CSR) • Employee Well-being and Work-Life Balance • Fostering a culture of entrepreneurship within organizations	**15**
Study Resources	• "Principles of Management" by Harold Koontz and Heinz Weihrich • "Management: A Global and Entrepreneurial Perspective" by Ricky W. Griffin and Michael W. Pustay • "Management: Leading and Collaborating in a Competitive World" by Thomas S. Bateman and Scott A. Snell. • "Fundamentals of Management" by Stephen P. Robbins, David A. DeCenzo, and Mary Coulter • "Contemporary Management" by Gareth R. Jones and Jennifer M. George	

Business Automation and Presentation Tools- I

BCOM-SECAM-114(A) for Major in Accountancy and Costing

BCOM-SECAM-114(A) for Major in Business Management

Total Hours: 30 **Credits:2**

Course objectives	• Develop proficiency in Microsoft Word, Excel, and PowerPoint, including formatting, data analysis, and presentation design. • Acquire skills in integrating and automating workflows across Microsoft Office Suite applications for improved efficiency. • Enhance collaboration and review capabilities in Microsoft Word while creating and managing templates for streamlined document creation. • Design visually appealing and engaging presentations using PowerPoint, incorporating slide transitions, animations, and effective delivery techniques	
Course outcomes	By the end of the course the students will be better able – • Master Microsoft Word, Excel, and PowerPoint by utilizing their features, formatting text, organizing documents, working with tables and graphics, creating templates, and collaborating effectively. • Apply Microsoft Excel for business automation by working with formulas, creating charts, analyzing data, implementing validation, and gaining an understanding of macros and automation. • Design visually appealing presentations using PowerPoint by utilizing slide layouts, selecting fonts and colors, creating content, applying transitions and animations, and delivering engaging presentations. • Integrate and automate workflows across Word, Excel, and PowerPoint to enhance efficiency by utilizing mail merge,	
Unit	**Topic Particular**	**Hours**
Unit I	**Introduction to Microsoft Word** • Understanding the interface and basic features of Microsoft Word • Formatting and styling text: fonts, sizes, colors and effects • Document organization: paragraphs, headings, and bullet points • Working with tables and graphics • Creating and managing templates • Collaboration and review features in Microsoft Word	**7**
Unit II	**Microsoft Excel for Business Automation** • Introduction to Microsoft Excel: interface, cells, and worksheets • Working with formulas and functions: basic calculations, absolute and relative references • Data visualization: creating charts and graphs • Data analysis: sorting, filtering, and conditional formatting • Data validation and protection • Introduction to macros and automation in Excel	**8**

Unit III	**Effective Presentation Design with Microsoft PowerPoint** • Introduction to Microsoft PowerPoint: interface and slide layouts • Designing visually appealing slides: fonts, colours, and backgrounds • Creating and editing slide content: text, images, and multimedia • Slide transitions and animations • Adding speaker notes and comments • Delivering engaging presentations: tips and techniques	**7**
Unit IV	**Integration and Automation** • Integrating Microsoft Word, Excel, and PowerPoint for efficient workflows • Using mail merge to automate document creation • Embedding Excel charts and tables in PowerPoint • Automating repetitive tasks with macros • Creating interactive presentations with hyperlinks and action buttons • Customizing the Ribbon and Quick Access Toolbar	**8**
Study Resources	• "Microsoft Word Made Easy" by John Smith • "Excel for Beginners: A Step-by-Step Guide" by Emily Johnson • "Powerful Presentations with PowerPoint" by David Anderson • "Microsoft Word: A Beginner's Guide" by Lisa Roberts • "Excel Simplified: Mastering the Basics" by Mark Davis • "Mastering PowerPoint: A Comprehensive Guide" by Sarah Thompson • "Microsoft Word for Everyday Use" by Michael Brown • "Excel Tips and Tricks for Beginners" by Jessica Miller • "PowerPoint Made Simple: Create Stunning Presentations" by Brian Wilson • "Microsoft Word and Excel Essentials" by Laura Adams • "Efficient Office Automation with Microsoft Tools: Simplify Your Tasks" by Brian Johnson • "Microsoft Office Automation Essentials: A Step-by-Step Guide" by Emily Thompson • "Mastering Word Macros: Automate Your Documents for Efficiency" by Sarah Davis • "Automating Microsoft Office: An Easy Guide to Streamline Your Work" by Lisa Johnson	

Personality Development- I

BCOM-SECAM-114(B) for Major in Accountancy and Costing

BCOM-SECAM-114(B) for Major in Business Management

Total Hours: 60 **Credits: 2**

Course objectives	• Explore foundational theories and self-assessment techniques for personal growth. • Build effective communication abilities and foster positive relationships. • Strengthen decision-making skills through critical thinking and problem-solving techniques. • Learn to set meaningful goals, manage time, and stay self-motivated.	
Course outcomes	By the end of the course the students will be better able – • Demonstrate self-awareness and apply personality development concepts in personal and professional contexts. • Communicate effectively in various settings, showing improved interpersonal skills and relationship-building abilities. • Apply critical thinking and problem-solving techniques to make informed decisions. • Set achievable goals and utilize time management and self-motivation strategies for continuous growth.	
Unit	**Topic**	**Hours**
Unit I	**Introduction to Personality Development** • Basic Concepts of Personality Development. o Definition and importance of personality development. o Theories of personality (e.g., trait theory, psychodynamic theory) o Self-awareness and self-assessment techniques. • Effective Communication Skills; o Verbal and nonverbal communication o Listening skills and active listening. o Public speaking and presentation skills. o Written communication skills	7
Unit II	**Interpersonal Skills & Emotional Intelligence** • Basic of Interpersonal Skills o Building positive relationships o Conflict resolution and negotiation o Empathy and emotional intelligence o Networking and building a professional network. • Basic of Emotional Intelligence o Developing a positive attitude o Managing emotions and stress o 2.3Enhancing emotional intelligence	**8**

Unit III	**Critical Thinking and Problem-Solving**
	• Introduction and Concepts
	  o 1.1 Introduction to critical thinking
	  o 1.2 Analytical and creative thinking
	  o 1.3 Problem-solving techniques
	  o 1.4 Decision-making skills.
	• Critical Thinking in Decision Making
	  o Analytical thinking and decision making.
	  o Problem framing and reframing
	  o Information evaluation and validation
	  o Decision review and reflection
		7

UNIT IV	**Goal Setting and Self-Motivation**
	• Introduction to Goal Setting and Self-Motivation.
	  o Importance of goal setting and self-motivation.
	  o SMART goal setting framework.
	  o Time management and prioritization
	  o Self-awareness and self-assessment exercises.
	  o Benefits of setting clear and meaningful goals.
	  o Self-motivation techniques.
		8

Study Resources	• "Personality Development and Soft Skills" by Barun K. Mitra • "Personality Development and Soft Skills" by Nirmala Jain • "Personality Development and Soft Skills" by B.K. Jain • "The 7 Habits of Highly Effective People" by Stephen R. Covey • "Emotional Intelligence: Why It Can Matter More Than IQ" by Daniel Goleman • "Critical Thinking: An Introduction" by Alec Fisher • "The Power of Positive Thinking" by Norman Vincent Peale • "How to Win Friends and Influence People" by Dale Carnegie • "The Art of Public Speaking" by Stephen Lucas	

Practical on Business Automation and Presentation Tools- I

BCOM-SECAM-115(A) for Major in Accountancy and Costing

BCOM-SECAM-115(A) for Major in Business Management

Total Hours: 30 **Credits: 1**

Course objectives	• Master Microsoft Word, Excel, and PowerPoint for effective business communication and presentations, including formatting, organization, tables, graphics, templates, and slide design. • Apply Excel for business automation, utilizing formulas, charts, data analysis, conditional formatting, and data protection. • Enhance collaboration in Word, using track changes, comments, and collaborative document editing. • Integrate and automate workflows across Word, Excel, and PowerPoint, automating document creation, embedding charts, automating tasks with macros, and creating interactive presentations.	
Course outcomes	After successful completion of this course, students are expected to • Proficient Formatting and Styling: Students will acquire the ability to format and style text effectively, including selecting fonts, sizes, colours, and effects. They will also learn how to organize documents using paragraphs, headings, and bullet points. • Data Organization and Visualization: Through working with tables and graphics, students will develop skills in creating well-structured tables, applying formatting to table cells, and inserting and manipulating images or shapes. They will gain experience in presenting data visually for improved comprehension. • Data Analysis and Visualization in Excel: By working with formulas, functions, and charts, students will enhance their ability to perform calculations, analyse data, and create visual representations such as line charts and bar graphs. They will gain proficiency in sorting, filtering, and applying conditional formatting to highlight important information. • Engaging Presentation Design and Animation: Students will learn to create visually appealing slides using appropriate layouts, fonts, colours, and backgrounds. They will acquire skills in incorporating slide transitions and animations to create engaging and dynamic presentations, capturing audience attention and conveying information effectively.	
	Practical	**Hours**
1.	**Formatting and Styling Text**: • Create a document with various paragraphs, headings, and bullet points. • Apply different fonts, sizes, colors, and effects to the text. • Experiment with formatting options like bold, italic, underline, and highlight.	**30**
2.	**Working with Tables and Graphics:** • Create a table to organize data and apply formatting to the table cells. • Insert and format graphics such as images or shapes in the document. • Explore advanced features like resizing, wrapping text around images, and aligning objects.	

3.	**Working with Formulas and Functions:** • Create a basic budget spreadsheet with income and expense columns. • Use formulas to calculate totals, percentages, and averages. • Apply functions like SUM, AVERAGE, MAX, and MIN to analyze data.	
4.	**Data Visualization and Analysis:** • Create a line chart or bar graph to visualize sales data. • Sort and filter data based on specific criteria. • Apply conditional formatting to highlight specific data points or trends	
5.	**Creating Visually Appealing Slides:** • Design a presentation slide deck with appropriate slide layouts. • Choose visually appealing fonts, colors, and backgrounds for the slides. • Apply consistent formatting and alignment to maintain a professional look.	
6.	**Slide Transitions and Animations:** • Add slide transitions to create smooth transitions between slides. • Apply animations to text or objects to bring them in or out of the slide. • Experiment with timing and sequencing of animations for emphasis and engagement.	
7.	**Mail Merge and Document Automation:** • Use mail merge to create personalized letters or envelopes with a data source. • Customize the merge fields and format the resulting documents. • Automate the process by running the mail merge with different data sets.	
8.	**Embedding Excel Data and Automating Tasks:** • Create an Excel chart or table and embed it into a PowerPoint presentation. • Use macros to automate repetitive tasks such as formatting or data manipulation. • Create interactive presentations with hyperlinks and action buttons to navigate between slides or external content.	

Practical on Personality Development - I

BCOM-SECAM-115(B) for Major in Accountancy and Costing

BCOM-SECAM-115(B) for Major in Business Management

Total Hours: 30 **Credits: 1**

Course objectives	• Build self-awareness and personal insight through reflection and self-assessment tools. • Enhance public speaking confidence and interpersonal skills through role-playing and competitive activities. • Develop a professional personal brand by creating resumes, cover letters, and online profiles. • Acquire practical strategies for effective stress and time management to support personal growth and productivity.	
Course outcomes	After successful completion of this course, students are expected to • Demonstrate self-reflection and self-assessment skills through journaling and personal analysis. • Exhibit improved confidence in public speaking, role-playing, and competitive activities. • Create personal branding materials such as resumes, cover letters, and professional profiles. • Apply stress and time management techniques to personal and professional tasks effectively.	
	Practical	**Hours**
1.	Self-Reflection Exercises; Self-Assessment Tools, Journaling.	**30**
2.	Role-Playing, Public Speaking.	
3.	Confidence-Building Activities. e.g. Debates, Participating in college/national/international level competition, Mock-Interview. Goal Setting Activities.	
4.	Personal Branding Activities. e.g.resume, cover letter, and	
5.	online professional profiles.	
6.	Leadership Development Activities.	
7.	Networking Opportunities.	
8.	Personal Development Plan.	
9.	Stress Management tools.	
10.	Time Management tools and methods.	

SEMESTER - II

Financial Accounting and Costing - II

BCOM-DSCA-121 for Major in Accountancy and Costing

BCOM-MINM-123 for Major in Business Management

Total Hours: 60 **Credits: 4**

Course objectives	• Develop proficiency in accounting for investments and consignment transactions, including understanding AS-13 for investment accounting. • Gain skills in departmental and branch accounting, focusing on expense allocation, inter-departmental transfers, and final account preparation. • Master the preparation of final accounts for sole proprietorships and partnership firms from incomplete records using the conversion method, with reference to AS-9 for revenue recognition. • Understand materials accounting, inventory valuation (AS-2), and cost control methods, including FIFO, LIFO, and stock level determination techniques.	
Course outcomes	• Prepare investment accounts for fixed-income securities and compute profits or losses on purchases and sales of securities. • Record and report consignment transactions in the books of the consigner and consignee. • Prepare trading, profit and loss accounts, and balance sheets for sole proprietorships and partnerships from incomplete records using the conversion method. • Apply materials accounting techniques, including inventory valuation and stock management using various pricing methods.	
Unit	**Topic**	**Hours**
Unit I	**Accounting for Investments and Consignment Accounting:** **Accounting for Investment:** • Preparation of Investment Account for Fixed Income bearing securities. • Computation of profit/loss on purchases and sales of securities including Cum-Interest Purchase, Cum-Interest Sale, Ex-Interest Purchase, and Ex-Interest Sale of Securities • Refer to AS -13- Accounting for Investment **Consignment Accounting** • Meaning of Consignment • Accounting for Consignment transaction in the books of the consigner and the consignee	15
Unit II	**Departmental and Branch Accounting** Departmental Accounting: • Meaning and Objectives of Departmental Accounts, • Basis of Allocation of common expenses among different departments, • Inter-Departmental transfers, • Preparation of Final Accounts. Branch Accounting:	15

	Branch Accounting: • Meaning of branch • Accounting for branch transactions in the books of Head office under - ▪ Debtors System and ▪ Stock and Debtors System	
Unit III	**Preparation of final Accounts of Sole proprietor and Partnership firm from incomplete records under Conversion method** ▪ Preparation of Trading and Profit and Loss Account and Balance Sheet. Refer to AS 9 – Revenue Recognition	15
UNIT IV	**Materials Accounting** • Elementary Study of Accounting Standard AS 2 –Valuation of Inventory • Importance of Materials accounting and control, • Direct and Indirect Materials, • Procedure and documentation of Purchasing and Storekeeping- ▪ Purchase Requisition, ▪ Purchase Order, ▪ Goods Received Note ▪ Inspection Report, ▪ Materials Requisition Note, ▪ Materials Transfer Note, and ▪ Materials Return Note. • Economic Ordering Quantity. • Stores Accounting • Bin Cards, Store Ledger • Pricing of Materials issues under FIFO, LIFO, Simple Average Method, and Weighted Average Method • Stock levels – Reordering level, Maximum level, Minimum level, Average level, Danger level • Refer to AS 2 – Valuation of Inventories	15
Study Resources	**Books on Financial Accounting –** • Advanced Accountancy Vol. I ,- R. L. Gupta & M. Radhaswamy - Sultan Chand &Sons • Fundamentals of Accounting, - Dr. T. P. Ghosh, - Sultan Chand &Sons • Accountancy For C.A. Foundation Course , - P.C. Tulsian, - Tata McgrawHill • Advanced Accountancy Volume –I - P. C. Tulsian , Pearson Education, NewDelhi • Advanced Accounts, - M.C. Shukla, T. S. Grewal & S.C. Gupta, - S. Chand & CoLtd. • Fundamentals of Accounting, - Dr. S.N. Maheshwari & Dr. S.K. Maheshwari,- Vikas Publishing House, New Delhi • Financial Accounting - A Mukherjee & M. Haneef - Tata Mc-GrawHill • Advanced Accounting – Dr Ashok Sehgal and Dr Deepak Sehgal – Taxmann Publications, New Delhi	

	Books on Cost Accounting – • Fundamentals of Cost Accounting, - Dr. S.N. Maheshwari, - Sultan Chand &Sons • Cost Accounting - Maheshwari and Mittal: • Advanced Cost Accounting - Jain And Narang: • Cost Accounting - Nigam and Sharma: • Cost Accounting (Problem and Theory), S. N. Maheshwari, MahavirPublication • Cost Accounting (Methods & Problems), B. K. Bhar, Academic Publisher,Calcutta • Principles and Practices of Cost Accounting, Ashish K. Bhattacharya, A.H. WheelerPublisher • Refer the websites of the Institute of Chartered Accountants of India – www.icai.org	

Micro Economics - II

BCOM-DSCAM-122 for Major in Accountancy and Costing

BCOM-DSCAM-122 for Major in Business Management

Total Hours: 30 **Credits: 2**

Course objectives	• Understand key revenue concepts such as total, average, and marginal revenue and their application in different market structures. • Describe and differentiate market structures like perfect competition, monopoly, monopolistic competition, and oligopoly, including their equilibrium conditions. • Recognize price determination methods and the role of price discrimination in monopoly and other market structures. • Identify fundamental theories of distribution, including rent, wages, interest, and profit, and understand their basic concepts.	
Course outcomes	By the end of the course the students will be better able - • Define and explain total, average, and marginal revenue, and illustrate their relationships graphically under different market conditions. • Identify the characteristics and equilibrium conditions of firms and industries under perfect competition and monopoly. • Distinguish between monopolistic competition and oligopoly, describing key concepts like price leadership and non-price competition. • Recall the basic theories of distribution, including rent, wages, interest, and profit, and explain their underlying principles.	
Unit	**Topic**	**Hours**
Unit I	**Revenue Analysis** • Revenues : Meaning ▪ Total Revenue ▪ Average Revenue ▪ Marginal Revenue • Graphical Relationship among TR, AR and MR Curves under Perfect &Imperfect Competition	7
Unit II	**Monopoly and Perfect Competition** • Perfect Competition: ▪ Meaning and Definition ▪ Characteristics ▪ Short Run Equilibrium of a Firm and Industry ▪ Long Run Equilibrium of a Firm and Industry • Monopoly: Meaning and Definition ▪ Features ▪ Short Run Price& Output determination UnderMonopoly ▪ Long Run Price & Output determination Under Monopoly ▪ Price Discrimination: Meaning and Definition, Forms Price Discrimination	8

Unit III	**Monopolistic Competition and Oligopoly Market** • Monopolistic Competition: ▪ Meaning and Definition ▪ Characteristics ▪ Product differentiation ▪ Price and output determination under monopolistic Competition ▪ Equilibrium of firm under monopolistic Competition • Oligopoly Market: ▪ Meaning, Definition ▪ Features of Oligopoly Market ▪ Price leadership ▪ Monopsony ▪ Duopoly Market • Concepts of Price - Non Price Competition	7
UNIT IV	**Theory of Distribution** • Rent : Concept ▪ Recardian Theory of rent ▪ Modern Theory of rent ▪ Quasi rent • Wages : Concept ▪ Marginal productivity theory of wages ▪ Modem theory of wages • Interest: Concept ▪ Loanable funds theory of interest ▪ Liquidity preference theory of interest. • Profit: Nature and concept ▪ Gross profit and Net profit ▪ Uncertainty bearing theory of Profit ▪ Innovation theory of profit	8
Study Resources	• Samuelson P. A. and Nordhaus W. D. (2019), Economics, Tata McGraw Hill Publishing Co. Ltd.Delhi. • Stonier A. W. and Hague D. C. (1972), A text Book of Economic Theory, Longman Green and Co.London • Mankar V. G. (1999) Business Economics, Macmillan India Ltd. New Delhi • Gite T. G.(2009) VyavasaikArth Shastra , Atharv Publication. Pune • Ahujna H.L. (2017) Modern Micro Economics – Theory and Applications S. Chand and Co Ltd. New Delhi. • Shankar Girija (2018) Business Economics, Atharv Publication, Pune • Mankiw N.Gregory (2012),Principals of Economics, 6th edition, Cengage learning indiapvt ltd. Delhi	

Business Laws

BCOM-MINA-123 for Major in Accountancy and Costing

BCOM-DSCM-121 for Major in Business Management

Total Hours: 60 **Credits: 4**

Course objectives	• Understand the foundational concepts and sources of business laws, including consumer protection and the overall legal system. • Describe the key provisions and functions of the Negotiable Instruments Act, 1881, with an emphasis on the characteristics of negotiable instruments. • Recognize the essentials of partnership and sale of goods laws, focusing on partner rights, duties, and conditions of contracts of sale. • Identify the basic concepts of company law, including company incorporation, corporate governance, and the roles of directors and shareholders.	
Course outcomes	By the end of the course the students will be better able - • Define business law and list its primary sources, classifications, and significance in the business environment. • Identify and describe different types of negotiable instruments and explain the process of negotiation, transfer, and dishonor. • Recall the basic elements of the Partnership Act and Sale of Goods Act, including partner rights, conditions, and transfer of ownership. • Outline fundamental company law concepts, including the types of companies, incorporation requirements, and key corporate governance roles.	
Unit	**Topic**	**Hours**
Unit I	**Introduction to Business Laws** • Meaning and importance of business laws • Sources of business laws • Classification of business laws • Overview of the legal system and court structure **Consumer Protection Act, 2019** • Overview of consumer protection laws • Rights and responsibilities of consumers • Unfair Trade Practices and Misleading Advertisements • Consumer forums and dispute resolution mechanisms	15
Unit II	**Negotiable Instruments Act,1881** • Definition and features of negotiable instruments • Types of negotiable instruments (promissory notes, bills of exchange, cheques) • Negotiation and transfer of negotiable instruments • Dishonor and discharge of negotiable instruments	15

Unit III	**Partnership Act and Sale of Goods Act:** **Partnership Act, 1932** • Nature and types of partnerships • Formation and registration of partnership • Rights, duties, and liabilities of partners • Dissolution and winding up of partnership • Penalties and Enforcement • Consumer Protection **Sale of Goods Act, 1930** • Definition and formation of the contract of sale • Conditions and warranties • Transfer of ownership and delivery of goods • Remedies for Breach of Contract • Rights and liabilities of buyer and seller	15
UNIT IV	**Company Law** • Basics of company law and types of companies • Incorporation and registration of companies • Memorandum and articles of association • Mergers, Acquisitions, and Restructuring • Directors, shareholders, and corporate governance	15
Study Resources	• Business Law by M.C. Kuchhal and Vivek Kuchhal • Negotiable Instruments Act by P.K. Pandya • Consumer Protection Act, 1986 by R.K. Bangia • Law of Partnership by Avtar Singh • Company Law by Avtar Singh • Sale of Goods Act by Avtar Singh	

Business Automation and Presentation Tools - II

BCOM-SECAM-124(A) for Major in Accountancy and Costing

BCOM-SECAM-124(A) for Major in Business Management

Total Hours: 30 **Credits: 2**

Course objectives	• Introduce the basics of Tally Prime, focusing on its features, interface, and essential functions. • Familiarize students with core accounting principles and transaction recording in Tally Prime. • Develop a basic understanding of financial statements and how to generate and interpret them using Tally Prime. • Explore advanced features of Tally Prime, including inventory management, bank reconciliation, and GST compliance.	
Course outcomes	By the end of the course the students will be better able – • Identify the main features and interface elements of Tally Prime and describe its benefits in accounting. • Define basic accounting concepts like ledgers, groups, and vouchers, and record transactions using Tally Prime. • Recognize key financial statements and apply Tally Prime to generate and interpret financial data. • Describe and utilize advanced functions in Tally Prime, including inventory management, bank reconciliation, and GST report generation.	
Unit	**Topic**	**Hours**
Unit I	**Introduction to Tally Prime:** • Understanding the concept of accounting software • Features and benefits of Tally Prime • Navigation and interface overview • Creating and managing company data • Security and data backup	08
Unit II	**Basic Accounting Concepts:** • Introduction to accounting principles • Understanding ledgers, groups, and vouchers • Chart of accounts and its significance • Double-entry bookkeeping • Recording transactions in Tally Prime	07
Unit III	**Financial Statements and Analysis:** • Introduction to financial statements (Income Statement, Balance Sheet, Cash Flow Statement) • Generating and interpreting financial statements in Tally Prime • Ratio analysis and its importance • Using Tally Prime for financial analysis	08
UNIT IV	**Advanced Features and Reports:** • Advanced voucher entry and customization • Inventory management and stock valuation • Bank reconciliation in Tally Prime • GST compliance and reports • Customizing and generating various reports in Tally Prime	07
Study Resources	• Tally with GST –A Kumar & V Mishra • Tally.ERP for GST–Vishnu P Sing • Tally ERP with GST in Simple steps DT Editorial Services	

Personality Development – II

BCOM-SECAM-124(B) for Major in Accountancy and Costing

BCOM-SECAM-124(B) for Major in Business Management

Total Hours: 30 **Credits: 2**

Course objectives	• To develop an Individual branding and professional etiquette. • To understand the importance of an Interview and its role in personality development. • To aware the various tools and process to handle the stress and uses of mindfulness. • To get fair idea about the time management and its uses in daily life.	
Course outcomes	By the end of the course the students will be better able - • Understand significance of Personal Branding and Professional Etiquette. • To understand the value of interview tools and Interview Etiquette and Protocol. • To get an idea about stress management and mitigation tools and techniques. • To understand the concept and uses of time management.	
Unit	**Topic**	**Hours**
Unit I	**Personal Branding and Professional Etiquette:** • Introduction to Personal Branding. o Understanding personal branding and its importance in the professional world. o Assessing personal strengths, values, and goals o Defining target audience and identifying personal brand attributes • Building an Online Presence; o Utilizing social media platforms for personal branding o Creating and optimizing professional profiles on LinkedIn and other relevant platforms o Managing online reputation and addressing digital footprint.	08
Unit II	**Interview Etiquette and Protocol:** • Basic of Interview Etiquette o Understanding the importance of interview etiquette and protocol o Differentiating between different types of interviews (in-person, phone, video) o Resume and cover letter preparation. o Researching common interview questions and practicing responses. • Introduction to grooming o Understanding appropriate attire for different types of interviews and industries. o Selecting professional accessories and grooming tips for all genders Enhancing emotional intelligence o Understanding the impact of body language, posture, gestures, and eye contact.	07
Unit III	**Mindfulness and Stress Management:** • Introduction and Concepts • Understanding the impact of stress on physical and mental well-being • Stress management and resilience • Practicing mindfulness to enhance self-awareness and focus • Balancing work, personal life, and self-care practices. • Managing stress.	08

UNIT IV	**Personal Effectiveness and Time Management:** • Introduction to Personal Effectiveness and Time Management. • Advanced techniques for effective goal-setting and time management. • Prioritizing tasks and managing multiple responsibilities • Time management and prioritization • Enhancing personal productivity and efficiency. • Developing strategies for overcoming procrastination and managing distractions.	07
Study Resources	• "Personality Development and Soft Skills" by Barun K. Mitra • "Personality Development and Soft Skills" by Nirmala Jain • "Personality Development and Soft Skills" by B.K. Jain • "Personality Development and Communication Skills" by Pallavi Singh • "Personality Development and Soft Skills" by M. K. Kamlesh • "Personality Development and Soft Skills" by B. S. Raghavan	

Practical on Business Automation and Presentation Tools – II

BCOM-SECAM-125(A) for Major in Accountancy and Costing

BCOM-SECAM-125(A) for Major in Business Management

Total Hours: 30 **Credits: 1**

Course objectives	• Develop proficiency in using Tally Prime for accounting and financial management. • Apply basic accounting principles and accurately record transactions in Tally Prime. • Analyze financial data and generate comprehensive financial statements using Tally Prime. • Utilize advanced features and reporting capabilities of Tally Prime for efficient business management.	
Course outcomes	By the end of the course the students will be better able - • Demonstrate proficiency in using Tally Prime for company setup, transaction recording, and financial management. • Generate accurate financial statements in Tally Prime and interpret them to assess business performance. • Apply ratio analysis techniques using Tally Prime's data to evaluate the financial health and performance of a business. • Utilize advanced features of Tally Prime for inventory management, bank reconciliation, and GST compliance.	
	Practical	**Hours**
1	**Setting Up a Company in Tally Prime** • Create a new company in Tally Prime. • Set up company details, including financial year, currency, and taxation settings. • Explore security and data backup options.	30
2	**Recording Basic Transactions** • Create ledger accounts for different types of transactions. • Record various transactions, such as sales, purchases, expenses, and payments, using vouchers in Tally Prime.	
3	**Chart of Accounts and Grouping** • Design and implement a chart of accounts tailored to a specific business. • Create groups and subgroups for efficient ledger management in Tally Prime.	
4	**Financial Statement Generation** • Generate an Income Statement, Balance Sheet, and Cash Flow Statement in Tally Prime. • Analyze and interpret the financial statements to gain insights into the business's financial performance.	
5	**Ratio Analysis** • Calculate key financial ratios, such as liquidity ratios, profitability ratios, and solvency ratios, using financial data in Tally Prime. • Interpret the ratios to evaluate the business's financial health and performance.	
6	**Advanced Voucher Entry and Customization** • Practice advanced voucher entry techniques, such as multi-currency transactions, stock transfers, and reverse entries. • Customize voucher templates to suit specific business requirements in Tally Prime.	

7	**Inventory Management and Stock Valuation** • Set up inventory items and stock groups in Tally Prime. • Record and manage stock transactions, including purchases, sales, and stock transfers. • Perform stock valuation using different methods, such as FIFO or weighted average.	
8	**Bank Reconciliation** • Perform bank reconciliation in Tally Prime by comparing bank statements with Tally Prime records. • Identify and resolve discrepancies between the bank statement and Tally Prime data.	
9	**GST Compliance and Reporting** • Configure GST settings in Tally Prime as per applicable regulations. • Generate GST reports, including GSTR-1 and GSTR-3B, in Tally Prime. • Ensure accurate GST compliance by reconciling GST data in Tally Prime with external records.	

Practical on Personality Development -II

BCOM-SECAM-125(B) for Major in Accountancy and Costing

BCOM-SECAM-125(B) for Major in Business Management

Total Hours: 30 **Credits: 1**

Course objectives	• Learn how to create and optimize a LinkedIn profile to effectively showcase skills, experiences, and professional achievement • Conduct a thorough SWOT analysis to identify personal strengths, weaknesses, opportunities, and threats, and use the findings to strategically build a unique personal brand. • Gain proficiency in creating a well-structured resume/CV and cover letter tailored to specific job opportunities, using Gmail for professional correspondence. • Acquire skills in creating and delivering a concise, compelling self-introductory video for LinkedIn, and enhance verbal communication abilities for mock interviews and oral presentations.	
Course outcomes	By the end of the course the students will– • be able to create and optimize a comprehensive LinkedIn profile, highlighting key skills, experiences, and achievements to present a strong online professional image. • to develop the ability to conduct a SWOT analysis, identify personal strengths and weaknesses, and use this self-awareness to strategically build and promote a unique personal brand. • gain proficiency in crafting effective resumes/CVs and cover letters tailored to specific job opportunities, utilizing Gmail for professional communication. • enhance their communication skills through the creation and delivery of a concise self-introductory video on LinkedIn, and further develop their verbal communication abilities for mock interviews and oral presentations, fostering effective networking and communication in a professional context.	
	Practical	**Hours**
1.	Creating professional profiles on available sources.	30
2.	Open an account on LinkedIN and present it into the classroom.	
3.	Make personal SWOT analysis.	
4.	Write personal strong points which will help to create brand attributes.	
5.	Create personal resume/CV.	
6.	Create professional cover letter with the help of gmail.	
7.	Shoot short personal self-introductory video and upload it on LinkedIn.	
8.	Write down the tools or daily techniques you used to mitigate the stress in your daily life.	
9.	Make self awareness book and present it into the oral exam.	
10.	Preparation for mock-interview.	
11.	Attend at least on seminar/workshop about personality development and write down the points which are understand/ or its usefulness.	

LIST OF OTHER ELECTIVES IN COMMERCE & MANAGEMENT

To be offered to students of Other Faculty (Arts, Science, Interdisciplinary)

COM-OE-111: E-Commerce and M-Commerce -I

Total Hours: 30 **Credits: 2**

Course objectives	• Introduce the fundamental concepts, scope, and evolution of e-commerce. • Examine consumer behavior specific to e-commerce, including factors influencing online decision-making. • Provide an understanding of legal and ethical considerations in e-commerce, focusing on privacy, data protection, and intellectual property rights. • Explore emerging technologies in e-commerce, such as AI, voice commerce, AR/VR, and blockchain.	
Course outcomes	After successful completion of this course, students are expected to • Define e-commerce and describe its scope, benefits, and challenges. • Identify key factors influencing consumer behavior in online environments and explain their impact. • Recognize essential legal and ethical issues in e-commerce, including data protection and consumer rights. • Outline emerging trends in e-commerce, such as AI, AR/VR, and blockchain, and their potential impact on the industry.	
Unit	**Topic Particulars**	**Hours**
Unit I	**Introduction to E-Commerce** • Definition and scope of e-commerce • Evolution of e-commerce • Benefits and challenges of e-commerce • E-commerce business models	**7**
Unit II	**Consumer Behaviour in E-commerce** • Online consumer psychology and decision-making • Personalization and customization in e-commerce • Building trust and credibility with online customers	**8**
Unit III	**E-commerce Legal and Ethical Issues** • Privacy and data protection • Intellectual property rights • Online consumer rights • Compliance with e-commerce regulations	**7**
Unit IV	**Emerging Trends in E-commerce** • Artificial intelligence and machine learning • Voice commerce and smart assistants • Augmented reality and virtual reality • Cryptocurrencies and blockchain technology	**8**
Study Resources	• "E-commerce 2021: Business, Technology, and Society" by Kenneth C. Laudon and Carol Guercio Traver • "Consumer Behavior: Buying, Having, and Being" by Michael R. Solomon	

	• "E-commerce: Business, Technology, Society" by Paul T. Laudon and Carol Guercio Traver • "Artificial Intelligence: Foundations of Computational Agents" by David L. Poole and Alan K. Mackworth • "Augmented Reality: Principles and Practice" by Dieter Schmalstieg and Tobias Hollerer • "Blockchain Basics: A Non-Technical Introduction in 25 Steps" by Daniel Drescher ***Refer to latest editions of the given reference books***	

COM-OE-121: E-Commerce and M-Commerce -II

Total Hours: 30 **Credits: 2**

Course objectives	• Introduce the fundamental concepts, evolution, and future trends of mobile commerce (M-commerce). • Analyze mobile consumer behavior, including preferences and the impact of location-based marketing. • Examine the role of mobile commerce in emerging markets, focusing on infrastructure and payment solutions. • Explore advancements in mobile technologies and innovations shaping the future of M-commerce.	
Course outcomes	After successful completion of this course, students are expected to • Define M-commerce and explain its scope, benefits, and current trends. • Describe mobile consumer behavior and the influence of location-based and personalized marketing. • Identify challenges and trends of mobile commerce in emerging markets. • Outline future directions in M-commerce, including the impact of technologies like 5G, IoT, and voice assistants.	
Unit	**Topic Particulars**	**Hours**
Unit I	**Introduction to Mobile Commerce** • Definition and scope of M-commerce • Evolution of M-commerce • Benefits and challenges of M-commerce • Mobile commerce trends and future prospects	**7**
Unit II	**Mobile Consumer Behavior** • Mobile consumer psychology and behavior • Mobile shopping preferences and habits • Location-based marketing and personalized offers • Mobile consumer journey mapping	**8**
Unit III	**Mobile Commerce in Emerging Markets** • Mobile commerce trends in developing countries • Mobile infrastructure and connectivity challenges • Mobile payment solutions for emerging markets	**7**
Unit IV	**Future Directions of M-commerce** • Advances in mobile technologies (5G, IoT, wearables, etc.) • Mobile commerce in the Internet of Things (IoT) ecosystem • Voice commerce and smart assistant integration • Mobile commerce innovations and future prospects	**8**

Study Resources	● "Mobile Commerce: Opportunities, Applications, and Technologies of Wireless Business" by G. K. Prasad and P. Satyanarayana. ● "Mobile Commerce: Concepts, Methodologies, Tools, and Applications" edited by David Taniar. ● "M-Commerce: Technologies, Services, and Business Models" by Chitra Balakrishna. ● "Mobile Marketing: Concepts and Strategies" by S.S. Khanka. ● "Mobile Marketing: An Indian Perspective" by Soumitra Mukherjee and Jyotsna Mukherjee. ***Refer to latest editions of the given reference books***	

COM-OE-112: Fundamental of Business Management-I

Total Hours: 30 **Credits: 2**

Course objectives	• Introduce fundamental concepts of management, including its definition, nature, and functions. • Explain the importance and process of planning, along with setting objectives and types of plans. • Explore the structure and design of organizations, emphasizing authority, responsibility, and coordination. • Familiarize students with key leadership theories, communication, and motivation within management.	
Course outcomes	After successful completion of this course, students are expected to • Define management and describe its scope, nature, and main functions. • Identify and explain the purpose and types of planning, along with setting objectives and goals. • Recognize various organizational structures and the principles of authority and delegation. • Describe different leadership styles and discuss basic communication and motivation techniques in management.	
Unit	**Topic Particulars**	**Hours**
Unit I	**Introduction to Management** • Definition, nature, and scope of management • Evolution of management thought • Functions of management	**7**
Unit II	**Planning and Goal Setting** • Importance and process of planning • Types of plans • Setting objectives and goals	**8**
Unit III	**Organizational Structure and Design** • Organizational structure and design • Authority, responsibility, and delegation • Departmentalization and coordination	**7**
Unit IV	**Leadership and Communication** • Leadership theories and styles • Motivation and employee engagement • Communication in management	**8**
Study Resources	• "Principles of Management" by Harold Koontz and Heinz Weihrich. • "Management: A Global and Entrepreneurial Perspective" by Ricky W. Griffin and Michael W. Pustay. • "Organizational Behavior: Emerging Realities for the Workplace Revolution" by Steven L. • "Strategic Management: Concepts and Cases" by Fred R. David and Forest R. David. • "Human Resource Management" by Gary Dessler. ***Refer to latest editions of the given reference books***	

COM-OE-122: Fundamental of Business Management-II

Total Hours: 30 **Credits: 2**

Course objectives	• Explain the control process and various control systems used in performance management. • Outline decision-making processes, including models and tools for effective problem-solving. • Describe the fundamentals of strategic management, including planning, SWOT analysis, and strategy implementation. • Introduce human resource management principles, including recruitment, training, and organizational behavior.	
Course outcomes	After successful completion of this course, students are expected to • Identify the steps in the control process and types of control systems used in business management. • Describe the decision-making process and distinguish between rational and intuitive approaches. • Recognize key components of strategic management, such as SWOT analysis and competitive advantage. • Define human resource management concepts, including recruitment, training, and performance appraisal.	
Unit	**Topic Particulars**	**Hours**
Unit I	**Controlling and Performance Management** • The control process • Types of control systems • Performance measurement and evaluation	**7**
Unit II	**Decision-Making and Problem Solving** • The decision-making process • Rational and intuitive decision-making • Decision-making models and tools	**8**
Unit III	**Strategic Management** • Strategic planning and analysis • SWOT analysis and • competitive advantage • Strategy implementation and evaluation	**7**
Unit IV	**Human Resource Management and Organizational Behavior** • HR planning and recruitment • Employee selection and training • Performance appraisal and compensation • Understanding organizational behavior	**8**
Study Resources	• "Management Control Systems: Performance Measurement, Evaluation and Incentives" by Kenneth Merchant and Wim Van der Stede. • "Judgment in Managerial Decision Making" by Max H. Bazerman and Don A. Moore. • "Strategic Management: Concepts and Cases" by Fred R. David and Forest R. David. • "Human Resource Management" by Gary Dessler. ***Refer to latest editions of the given reference books***	

COM-OE-113: Personal Financial Planning - I

Total Hours: 30 **Credits: 2**

Course objectives	• Introduce the fundamentals of financial planning, including goal setting, budgeting, and understanding the time value of money. • Explain the importance of savings and strategies for effective spending management to maintain financial discipline. • Describe various investment options, including risk-return analysis, diversification, and portfolio formation. • Provide an overview of personal tax planning, including exemptions, deductions, and strategies for optimizing tax liability within the Indian tax framework.	
Course outcomes	After successful completion of this course, students are expected to • Identify and outline key steps in the financial planning process, such as setting financial goals and budgeting. • Recognize the importance of saving and list methods for effective spending management to support financial commitments. • Describe various investment avenues, including fixed income instruments, mutual funds, and currency derivatives, and explain basic concepts of risk and return. • Summarize the structure of personal taxation in India, highlighting common exemptions, deductions, and the distinctions between tax avoidance and tax evasion.	
Unit	**Topic Particulars**	**Hours**
Unit I	**Introduction to Financial Planning** • Financial goals • Steps in financial planning • Budgeting incomes and payments • Time value of money	**7**
Unit II	**Savings and Spending Management** • Introduction to savings • Benefits of savings • Management of spending and financial discipline • Setting alerts and maintaining sufficient funds for fixed commitments	**8**
Unit III	**Investment Planning** • Process and objectives of investment • Concept and measurement of return and risk for various asset classes • Measurement of portfolio risk and return • Diversification and portfolio formation • Investment in gold bonds • Real estate investments • Investment in greenfield and brownfield projects • Investment in fixed income instruments • Financial derivatives and commodity market in India • Mutual fund schemes	**7**

	• International investment avenues • Currency derivatives and digital currency	
Unit IV	**Personal Tax Planning** • Tax structure in India for personal taxation • Scope of personal tax planning • Exemptions and deductions available to individuals under different heads of income and gross total income • Comparison of benefits: Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961 • Tax avoidance versus tax evasion	**8**
Study Resources	• Halan, M. ―Let ‘s Talk Money: You've Worked Hard for It, Now Make It Work for You Harper Collins Publishers, New York. • Indian Institute of Banking & Finance. ―Introduction to Financial Planning‖ Taxmann Publication, New Delhi. • Keown A.J. ―Personal Finance Pearson, New York. • Madura, J. ―Personal Finance, Pearson • Pandit, A. ―The Only Financial Planning Book that You Will Ever Need Network 18 Publications Ltd., Mumbai. • Sinha, M. ―Financial Planning: A Ready Reckoner‖ McGraw Hill Education, New York. • Tripathi, V. ―Fundamentals of Investment Taxmann Publication, New Delhi ***Refer to latest editions of the given reference books***	

COM-OE-123: Personal Financial Planning - II

Total Hours: 30 **Credits: 2**

Course objectives	• Understand the importance of insurance planning and its various types. • Gain knowledge and skills in retirement planning, including pension plans and reverse mortgage. • Develop expertise in investment risk management, including risk assessment and mitigation strategies. • Understand financial planning for special situations, such as major life events, emergencies, and estate transfer.	
Course outcomes	After successful completion of this course, students are expected to • Understand the need for and types of insurance coverage, including life, health, property, credit life, and professional liability insurance. • Plan for retirement effectively by setting goals, understanding the process, evaluating pension plans, and considering reverse mortgage options. • Manage investment risks through risk assessment, analysis, and implementation of hedging strategies and risk mitigation techniques. • Apply financial planning principles to major life events, education expenses, emergencies, and estate transfer and inheritance, ensuring comprehensive planning for specific situations.	
Unit	**Topic Particulars**	**Hours**
Unit I	**Insurance Planning** • Need for insurance • Life insurance • Health insurance • Property insurance • Credit life insurance • Professional liability insurance	**7**
Unit II	**Retirement Planning** • Retirement planning goals • Process of retirement planning • Pension plans available in India • Reverse mortgage	**8**
Unit III	**Investment Risk Management** • Introduction to investment risk management • Risk assessment and analysis • Hedging strategies and risk mitigation techniques	**7**
Unit IV	**Financial Planning for Special Situations** • Financial planning for major life events (e.g., marriage, childbirth) • Financial planning for education expenses • Financial planning for emergencies • Financial planning for estate transfer and inheritance	**8**

Study Resources	• Halan, M. ―Let ‘s Talk Money: You've Worked Hard for It, Now Make It Work for You Harper Collins Publishers, New York. • Indian Institute of Banking & Finance. ―Introduction to Financial Planning‖ Taxmann Publication, New Delhi. • Keown A.J. ―Personal Finance Pearson, New York. • Madura, J. ―Personal Finance, Pearson • Pandit, A. ―The Only Financial Planning Book that You Will Ever Need Network 18 Publications Ltd., Mumbai. • Sinha, M. ―Financial Planning: A Ready Reckoner‖ McGraw Hill Education, New York. • Tripathi, V. ―Fundamentals of Investment Taxmann Publication, New Delhi ***Refer to latest editions of the given reference books***	

COM-OE-114: Principles of Accounting – I

Total Hours: 30 **Credits: 2**

Course objectives	• Understand the fundamental concepts and importance of accounting. • Familiarize oneself with basic accounting terms and their definitions. • Gain knowledge of accounting principles and different accounting systems. • Develop skills in recording transactions and events using appropriate classification and accounting methods.	
Course outcomes	After successful completion of this course, students are expected to • Understand the fundamentals of accounting, including its meaning, importance, objectives, and the advantages and limitations associated with it. • Recognize accounting as an information system and comprehend the role of various users and sources of accounting information. • Differentiate between the various types of accounts, such as assets, liabilities, capital, income, expenditure, and understand their significance in financial transactions and reporting. • Apply the principles of accounting and recording techniques, including the classification of accounts, accounting equation, rules of debit and credit, and journalizing, to accurately record and analyze transactions.	
Unit	**Topic Particulars**	**Hours**
Unit I	**Introduction to Accounting** • Meaning, Importance, Need, and Objectives of Accounting • Advantages and Limitations of Accounting • Accounting as an Information System • Users of Accounting Information • Sources of Accounting Information	**7**
Unit II	**Basic Accounting Terms** • Transactions and Events • Accounts and their Types • Assets, Liabilities, and Capital • Drawings, Expenditure, and Expense • Income, Revenue, Gain, Profit, Surplus, Loss, and Deficit	**8**
Unit III	**Accounting Principles and Systems** • Basis of Accounting: Cash, Accrual, and Hybrid • Difference between Double Entry System and Single Entry System	**7**
Unit IV	**Recording of Transactions** • Identification of Transactions and Events for Recording • Classification of Accounts: Traditional and Modern Approach • Accounting Equation and its Significance • Rules of Debit and Credit • Basis of Recording: Vouchers and Journalizing • Simple practical problems on Journalising the transaction	**8**

Study Resources	● Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook ● Goyal, B. K., & Tiwari, H. N. Financial Accounting. Taxmann Publication, New Delhi. ● Gupta, R. L., &Radhaswamy, M. Financial Accounting. S. Chand Publishing, New Delhi. ● Hatfield, L. Accounting Basics. Amazon Digital Services LLC. ● Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. Introduction to Financial Accounting. Pearson Education, London. ● Jain, S. P., & Narang, K. L. Financial Accounting. Kalyani Publishers,New Delhi. ● Kumar, Alok. Financial Accounting, Singhal Publication. ● Lal, J., & Srivastava, S.. Financial Accounting Text & Problems. Himalaya Publishing House, Mumbai. ● Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. Financial Accounting. Vikas Publishing House Pvt. Ltd, New Delhi. ● Monga, J. R. Financial Accounting: Concepts and Applications. Mayur Paperback, New Delhi. ● Mukharji, A., & Hanif, M. Financial Accounting. Tata McGraw Hill Publishing Co. Ltd, New Delhi. ● Sehgal, D. Financial Accounting. Vikas Publishing House Pvt. Ltd, New Delhi. ● Siddiqui, S. A. Book Keeping & Accountancy. Laxmi Publications Pvt. Ltd, New Delhi. ● Tulsian, P. C. Financial Accounting.Tata McGraw Hill Publishing Co. Ltd, New Delhi. ***Refer to latest editions of the given reference books***	

COM-OE-124: Principles of Accounting - II

Total Hours: 30 **Credits: 2**

Course objectives	• Develop proficiency in preparing ledger accounts, including cash book and bank transactions, and understanding the concept of depreciation accounting. • Learn different methods of depreciation calculation, such as the Straight Line Method (SLM) and the Written Down Value Method (WDV), and apply them to practical problems. • Understand the purpose of the trial balance and gain practical experience in preparing trading accounts and profit and loss accounts. • Acquire knowledge and skills in preparing balance sheets for sole proprietors and solving practical problems related to final accounts and accounting from incomplete records.	
Course outcomes	After successful completion of this course, students are expected to • Develop the skills to prepare and maintain accurate accounts, including ledgers, cash books, and recording depreciation expenses. • Acquire the ability to prepare trading accounts, profit & loss accounts, and trial balances, analyzing revenue and capital expenditures. • Gain proficiency in preparing balance sheets for sole proprietors, applying necessary adjustments and solving practical problems related to final accounts. • Understand the concept and limitations of accounting from incomplete records, and apply the statement of affairs method to determine profit and loss in such scenarios.	
Unit	**Topic Particulars**	**Hours**
Unit I	**Preparation of Accounts** Preparation of Ledger • Cash Book and Bank Transactions • Depreciation Accounting: Concept, Features, Causes • Methods of Depreciation: Straight Line Method (SLM) and Written Down Value Method (WDV) • Simple practical problems on Ledgers, Cash Book and depreciation accounting	**7**
Unit II	**Financial Statements- I** • Trial Balance and its Purpose • Revenue and Capital Expenditure • Preparation of Trading Account • Preparation of Profit & Loss Account • Simple Practical problems on preparation of Trial Balance	**8**
Unit III	**Financial Statements – II** • Introduction to the Balance Sheet • Basic Adjustments for the Balance Sheet • Preparation of Balance Sheet for a Sole Proprietor • Simple Practical Problems on Final Accounts for sole proprietor	**7**

Unit IV	**Accounting from Incomplete Records** • Meaning, Features, and Limitations of Accounting from Incomplete Records • Simple practical Problems on Determining Profit and Loss using the Statement of Affairs Method	**8**
Study Resources	• Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook • Goyal, B. K., & Tiwari, H. N. Financial Accounting. Taxmann Publication, New Delhi. • Gupta, R. L., &Radhaswamy, M. Financial Accounting. S. Chand Publishing, New Delhi. • Hatfield, L. Accounting Basics. Amazon Digital Services LLC. • Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. Introduction to Financial Accounting. Pearson Education, London. • Jain, S. P., & Narang, K. L. Financial Accounting. Kalyani Publishers, New Delhi. • Kumar, Alok. Financial Accounting, Singhal Publication. • Lal, J., & Srivastava, S.. Financial Accounting Text & Problems. Himalaya Publishing House, Mumbai. • Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. Financial Accounting. Vikas Publishing House Pvt. Ltd, New Delhi. • Monga, J. R. Financial Accounting: Concepts and Applications. Mayur Paperback, New Delhi. • Mukharji, A., & Hanif, M. Financial Accounting. Tata McGraw Hill Publishing Co. Ltd, New Delhi. • Sehgal, D. Financial Accounting. Vikas Publishing House Pvt. Ltd, New Delhi. • Siddiqui, S. A. Book Keeping & Accountancy. Laxmi Publications Pvt. Ltd, New Delhi. • Tulsian, P. C. Financial Accounting.Tata McGraw Hill Publishing Co. Ltd, New Delhi. ***Refer to latest editions of the given reference books***	