

B.Com Course Structure 4YUP Programme Dual Major

B.COM 4YUG Programme Dual Major																							
MAJOR1				MAJOR2																			
DSC	DSE	SEC		DSC	DSE	SEC	TOT	GE (MultiDisciplinary)	AEC	IAPCD	VAC	Total											
I. Financial Accounting-I		Business Statistics and Mathematics-I		E-Commerce		Business Organization		Business Communication				Basics of Commerce	Urdu-I	VAC1									
4		2		2		4		2		0		14	2	2	0	2	20						
II. Financial Accounting-II		Business Statistics and Mathematics-II				Business Economics		Entrepreneurship & Start-Ups		Personal Financial Planning		Accounting & Finance for Non-Commerce	English-I	VAC2									
4		2		0		4		2		2		14	2	2	2*	2	20						
Total I		8		4		2		8		4		28		4		4		0		4		40	
Undergraduate Certificate in the Field of Study																							
III. Corporate Accounting-I		Cost Accounting-I		Fundamentals of Stock Market		Business Regulatory Framework-I		Management Theory-I				Basics of Stock Market	Urdu-II	IAPCD	VAC3	0							
4		2		2		4		2		0		14	2	2	0	2	20						
IV. Corporate Accounting-II		Cost Accounting-II				Business Regulatory Framework-II		Management Theory-II		Com. Appl. in Business		Entrepreneurship Development	English-II	IAPCD	VAC4								
4		2		0		4		2		2		14	2	2	2*	2	20						
8		4		2		8		4		2		28	4	4	0	4	40						
Total II		16		8		4		16		8		56		8		8		0		8		80	
Undergraduate Diploma in the Field of Study																							
V. Income Tax		Financial Management		Principles and practices of Auditing-I		Sales & Adv. Management		Principles of Marketing		Computer Application in Accounting/Principles of Insurance		GE	AEC	IAPCD	VAC								
8		2		0		8		2		0		20	0	0	0	0	20						
VI. GST		Management Accounting		Principles and practices of Auditing-II		International Business		Human Resource Management		E-Filing of Returns		GE	AEC	IAPCD	VAC								
8		2		0		8		2		0		20	0	0	0	0	20						
16		4		2		16		4		2		24	0	0	0	0	40						
Total III		32		12		4		32		12		4		80	8	8	0	8	120				
48				48				24					120										
Bachelor of (field of study) Discipline																							
VII. (Hons.) Advance Financial Accounting		Indian Financial System		Financial Technologies		Corporate Tax Planning		Digital Marketing		Business Environment		0	GE	AEC	IAPCD	VAC							
8		2		0		8		2		0		20	0	0	0	0	20						
VIII. (Hons.) Corporate Finance		International Finance		Financial Institutions & Market		Organizational Behaviors		Strategic Management		Corporate Governance		GE	AEC	IAPCD	VAC								
8		2		0		8		2		0		20	0	0	0	0	20						
16		4		0		16		4		0		40	0	0	0	0	40						
Total		48		16		4		48		16		4		120	8	8	0	8	160				
68				68				24					160										
Bachelor of (field of study) (Honours) Discipline																							
VII. (Research) Advance Financial Accounting		Indian Financial System				Business Research Methods		Indian Financial System		Corporate Tax Planning		0	GE	AEC	IAPCD	VAC	Introduce Research Method as DSC						
4		0		0		8		4		0		16	0	0	4	0	20						
VIII. (Research) Corporate Finance						Organizational Behaviors		Strategic Management				0	GE	AEC	IAPCD	VAC	The Dissertation will start in VII Sem and the same will continue in VIII Sem.						
4		0		0		4		4		0		12	0	0	8	0	20						
Total		40		12		4		44		20		4		120	8	8	12	8	160				
56				68				36					160										
Bachelor of (field of study) (Honours with Research) Discipline																							

DSC Discipline Specific Course
 DSE Discipline Specific Electives
 GE Generic Electives (Multidisciplinary)
 AEC Ability Enhancement Courses

SEC Skill Enhancement Courses
 IAPCD Internship/Apprenticeship/Project/Community Reach/Dissertation
 VAC Value Addition Course
 IL Pool of Indian Languages (8th Schedule)

VAC1
 VAC2
 VAC3

VAC4

NOTE:

Environmental Education/Environmental Sciences
 Gender Studies, Health & wellness, Yoga Education, Sports & Fitness
 Understanding India, Indian Knowledge Systems, Human Values and
 Professional Ethics, Cyber Security
 Digital and Technological Solutions

Students of B. Com shall have major 1 and major 2 in all semesters, the students from other disciplines may be offered major 2 only. In addition to this GE papers are also offered by the Department for other disciplines.

Table of Contents

<u>CORPORATE ACCOUNTING-I</u>	<u>- 3-</u>
<u>COST ACCOUNTING-I</u>	<u>-4-</u>
<u>FUNDAMENTALS OF THE STOCK MARKET</u>	<u>-5-</u>
<u>BUSINESS REGULATORY FRAMEWORK-I</u>	<u>- 6-</u>
<u>MANAGEMENT THEORY I</u>	<u>-7-</u>
<u>BASICS OF THE STOCK MARKET</u>	<u>- 8-</u>
<u>AEC PAPER</u>	<u>- 9-</u>
<u>VAC PAPERS</u>	<u>-9-</u>
<u>CORPORATE ACCOUNTING-II</u>	<u>-10-</u>
<u>COST ACCOUNTING-II</u>	<u>-11-</u>
<u>BUSINESS REGULATORY FRAMEWORK-II</u>	<u>-12-</u>
<u>MANAGEMENT THEORY II</u>	<u>-13-</u>
<u>COMPUTER APPLICATIONS IN BUSINESS</u>	<u>-14-</u>
<u>ENTREPRENEURSHIP DEVELOPMENT</u>	<u>-15-</u>
<u>AEC4</u>	<u>-16-</u>
<u>VAC4</u>	<u>-16-</u>

Corporate Accounting-I					
Semester:3	Credit distribution of the course				
Course Code	Lecture	Tutorial	Practical	Total	Marks
DSC	3	1	-	4	70+30
Learning Objectives	45hrs.	15hrs.	-	60hrs.	100

Upon successful completion of this course, students will be able to:

1. Ensure acquisition of theoretical knowledge sufficient to provide a foundation for corporate accounting.
2. Provide guidance relating to theory methods and application of recent developments in corporate accounting necessitated by changes in accounting standards, SEBI guidelines and Companies Act.
3. Meet the manifold requirements at different levels of learnings.

Learning Outcomes:

Upon successful completion of this course, students will be able to:

1. Analyse and prepare company financial statements.
2. Understand and calculate goodwill and find share price value of a company.
3. Gain knowledge on redemption of preference shares and debentures..

Assessment Method:

1. There shall be 3 credit hours for lectures + one credit hour for tutorials per week.
2. **Theory exam shall carry 70 marks and Internal Assessments shall be of 30 Marks. The theory exam will be for 3 hours.**

Unit I: Introduction and Issue of Shares (20 hours)

Meaning, Definition and Characteristics of Company; Kinds of Company; Meaning and Types of Shares; Share Capital and its Types; Provisions as regards to allotment of Shares; Meaning and Types of Debt Instruments; Prospectus and Types; Issue of Shares at par, premium and discount; Pro-rata allotment, Forfeiture and Re issue of Shares; Issue of Preference Shares with Conditions of Redemption; Underwriting of shares; Concept of Bonus Shares and SEBI Guidelines – Accounting of Bonus Shares, Right Shares; Buy-Back of Shares and ESOPs;

Unit II: Issue and Redemption Debentures, (15 hours)

Issue of Debentures at par, premium and discount. Redemption of Debentures, Reissue of Debentures. Debenture Redemption Reserve (Companies Act and SEBI guidelines),

Unit III: Valuation of Intangible Assets and Shares (10 hours)

Concept and meaning of Intangible Assets, Need for Valuation, Valuation Methods; Need and Method of Valuation of Shares. Economic Value added, Market Value Added, Shareholders Value Added.

Unit IV: Preparation of Financial Statements of Companies. (15 hours)

Concept and Definition of Financial Statement, Users of Financial Statement, Companies Act 2013 Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet, Part-II: Profit and Loss Statement as per Schedule III of the Companies Act 2013.

Essential/recommended readings:

1. Goyal, B.K., & Goyal, R. Corporate Accounting. Kalyani Publishers, New Delhi.
2. Kumar, A. Corporate Accounting, Singhal Publications, New Delhi.
3. Maheshwari & Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi.
4. Monga, J.R., & Bahadur, R. Fundamentals of Corporate Accounting Scholar Tech Press, New Delhi.
5. Sehgal, A. Fundamentals of Corporate Accounting, Taxmann Publication, New Delhi
6. Shukla, M.C. & Gupta, S.C. Advanced Accounts. Vol-II, S. Chand Publishing, New Delhi.

Cost Accounting-I					
Semester:3	Credit distribution of the course				
Course Code	Lecture	Tutorial	Practical	Total	Marks
DSE	2	-	-	2	35+15
Total	30hrs.	-	-	30hrs.	50

Learning Objectives:

1. Develop proficiency in measurement of business income.
2. Manage property, plant, and equipment effectively considering the depreciation.
3. Evaluate inventory for accurate valuation.
4. Handle bills of exchange competently.
5. Apply accounting principles to non-profit organizations.

Learning outcomes:

Upon successful completion of this course, students will be able to:

- 1) Measure business income applying relevant accounting standards.
- 2) Evaluate the impact of depreciation and inventories on Business Income.
- 3) Recording of trade bills using double entry book-keeping system.
- 4) Prepare and interpret financial statement of Non-Profit organization.

Assessment Method:

1. There shall be 2 credit hours for lectures.
2. *Theory exam shall carry 35 marks and Internal Assessment of 15 Mark. The theory exam will be for 2 hours.*

Unit1: Introduction: (07 hours)

Cost Accounting Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.

Unit2: Material Costing: (08 hours)

Meaning and difference of Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND

Unit3: Labor Costing (08 Hours)

Direct Labor and Indirect Labor Cost – Time-keeping and time-booking. Concept and treatment of idle time, over time, labor turnover and fringe benefits – Methods of Payment of Wages (only Incentive Plans) Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.

Unit4: Overhead Costing: (07 hours)

Meaning and concept of Overheads costing: Classification - Methods of Allocation, Apportionment and Absorption of Overheads – Under and over Absorption.

Essential/recommended readings:

1. Cost Accounting-principles and practice-Arora, M.N. Vikas Publishing House.
2. *Cost Accounting-Jain and Narang, Kalyani*
3. *Cost Accounting-Srihari Krishna Rao, Himalaya*
4. *Cost Accounting-Ravi M. Kishore, Tax Mann Publications.*
5. *Introduction to Cost Accounting-Tulsian, S. Chand*
6. *Cost Accounting-Jawaharlal, Tata Mcgraw Hill*

Fundamentals of the Stock Market					
Semester:3	Credit distribution of the course				
Course Code	Lecture	Tutorial	Practical	Total	Marks
SEC	2	-	-	2	35+15
Total	30hrs.	-	-	30hrs.	50

Learning Objectives:

1. To understand the stock market's definition, role, key players, and types of securities and indices.
2. To analyze financial ratios, valuation techniques, and perform company and industry evaluations.
3. To identify and interpret chart patterns and technical indicators.
4. To use trading platforms and software for real-time data analysis and technical analysis.

Learning outcomes:

Upon successful completion of this course, students will be able to:

1. Explain the structure, key players, and securities of the stock market, and stock indices.
2. Analyze financial statements, interpret key financial ratios, and perform competitive and SWOT analyses.
3. Identify and interpret chart patterns and technical indicators.
4. Operate trading platforms and analytical software, leveraging real-time data for informed trading decisions.

Assessment Method:

1. There shall be 2 credit hours for lectures per week.
2. **Theory exam shall carry 35 marks and Internal Assessment of 15 Mark. The theory exam will be for 2 hours.**

Unit 1: Introduction to the Stock Market

Definition and role of the stock market. Key players: investors, brokers, exchanges, and regulators. Types of Securities: Common stocks vs. preferred stocks, Bonds, mutual funds, ETFs, Derivatives: options and futures. Stock Market Indices: Major global indices: S&P 500, Dow Jones, NASDAQ, FTSE, NIFTY, SENSEX. How indices are calculated and their significance. Stock Market Operations: Role of stock exchanges, trading platforms, buying and selling mechanism. Factors influencing stock market: Economic Factors: GDP, inflation, unemployment, and interest rates. How macroeconomic factors influence stock prices

Unit 2: Fundamental Analysis

Key financial ratios and their interpretation. Valuation Techniques: Price to Earnings (P/E) ratio, Price to Book (P/B) ratio, Analyzing company fundamentals, Competitive analysis within industries, SWOT analysis

Unit 3: Technical Analysis

Basics of technical analysis, Key differences between fundamental and technical analysis, Role of psychology in trading, Chart Patterns and Indicators: Candlestick charts, Common chart patterns: head and shoulders, double tops and bottoms, triangles. Technical indicators: moving averages, RSI, MACD

Unit 4: Tools and Software

Overview of trading platforms and tools, Using software for technical analysis, Real-time data and analysis tools

References:

1. *Graham, B., & McGowan, B. (2003). The intelligent investor. New York: HarperBusiness Essentials.*
2. *Lo, A. W., & MacKinlay, A. C. (2011). A non-random walk down Wall Street. Princeton University Press.*
3. *Hagstrom, R. G. (2024). The Warren Buffett Way. John Wiley & Sons.*
4. *O'Neil, W. J., & O'Neil, W. J. (1988). How to make money in stocks (Vol. 10). New York: McGraw-Hill.*
5. *Bogle, J. C. (2017). The little book of common-sense investing: the only way to guarantee your fair share of stock market returns. John Wiley & Sons.*

Business Regulatory Framework-I					
Semester:3	Credit distribution of the course				
Course Code	Lecture	Tutorial	Practical	Total	Marks
DSC	3	1	-	4	70+30
Total	45hrs.	15hrs.		60hrs	100

Learning Objectives:

Upon successful completion of this course, students will be able to:

- 1) Distinguish between different types of business laws and their relevance to specific business activities
- 2) Identify the elements of a valid contract under the Indian Contract Act and assess their presence in a given scenario
- 3) Explain the difference between conditions and warranties in a contract of sale governed by the Sale of Goods Act
- 4) Describe the process for filing a consumer complaint under the Consumer Protection Act and the types of redressal available

Learning outcomes:

- 1) Demonstrate knowledge of the fundamental principles of business law in India
- 2) Analyze and apply the core tenets of the Indian Contract Act to business transactions
- 3) Explain the key provisions of the Sale of Goods Act as they apply to buying and selling goods
- 4) Recognize the rights afforded to consumers under the Consumer Protection Act.

Assessment Method:

1. There shall be 3 credit hours for lectures + 1 credit hour for tutorials per week.
2. *Theory exam shall carry 70 marks and Internal Assessments shall be of 30 Marks. The theory exam will be for 3 hours.*

Unit 1: Introduction of Business Regulatory Framework: (12 hours)

Meaning and Definition of Business Law, Importance and Objectives of Business Regulations, Limitations of Business Regulations, Overview of various Business/Commercial Laws, Regulatory Bodies for Business/Industries.

Unit 2: Indian Contract Act 1872 (18 hours)

Introduction, Salient features of Contract Act, Formation of a Valid Contract, Essentials of a valid contract - Types of contracts - Offer and Acceptance and its Essentials, Agreement. Agreements Expressly Declared to Be Void, Wagering Agreements, Contingent Contracts, Discharge of Contract Modes of Discharge, Performance of Contracts, Breach of Contract, Remedies for Breach, Special Contracts, Limitations of the Act.

Unit 3: The Sale of Goods Act 1930 (15 hours)

Contract of Sale of Goods and Its Objectives, Essentials of Valid Sale, Sale and Agreement to Sell, Definition and Types of Goods, Conditions and Warranties, Caveat Emptor, Exceptions, Transfer of Property or Ownership, Rules of Transfer of Property.

Unit 4: The Consumer Protection Act (15 hours)

Introduction, Definitions, Objectives, Salient features of Consumer Protection Act, Consumer Protection Councils, Consumer Dispute Redressal Procedure to Lodge a Complaint for Redressal and Appeals.

Essential/Recommended Readings:

1. *Business Law-P.N.Bansal, Tax Mann Publications.*
2. *Business Law-Sandhya KVN, Himalaya.*
3. *Business Law-Mathur, McGraw Hill Education.*
4. *Business Law-PCTulsian & Bharat Tulsian, McGraw Hill Education*
5. *Business Regulatory Framework-Dr. O.P.Gupta, SBPD Publishing House*

Management Theory I					
Semester:3	Credit distribution of the course				
Course Code	Lecture	Tutorial	Practical	Total	Marks
DSE	2	-	-	2	35+15
Total	30hrs.	-		30hrs	50

Learning Objectives:

1. To Exploring the Functions of Management
2. To Understanding Management as a Discipline.
3. Analyze Principles and Levels of Management.

Learning outcomes:

Upon successful completion of this course, students will be able to:

1. Distinguish between management and administration, assessing their respective roles, functions, and scope within organizations.
2. Differentiate between levels of management (top, middle, and supervisory), analyzing their specific responsibilities and contributions to organizational effectiveness.
3. Assess the advantages and challenges associated with different organizational models (line and staff, functional, etc.), applying principles of delegation, centralization, and decentralization to organizational contexts.

Assessment Method:

1. There shall be 2 credit hours for lectures per week.
2. **Theory exam shall carry 35 marks and Internal Assessment of 15 marks. The theory exam will be for 2 hours.**

Unit 1: Introduction to Management. (07 Hours) Definition – Management -, importance, functions, Management as a Science, Art or Profession; Management and Administration; Levels of Management; Evolution of management thought.

Unit 2: Principles of Management (08 Hours)

Overview of management principles and the development of modern management practices; Henry Fayol's Administrative Theory- 4 Principles of Management; Frederick W. Taylor's Scientific Management and its Principles; Elton Mayo's Human Relations Theory; Max Weber's Bureaucratic Management;

Unit 3: Planning and Decision making. (05 Hours) Nature Scope and objectives, purpose of planning – Planning process; Types of Plan; Decision making- Importance and steps; MBO and MBE.

Unit 4: Organizing and Staffing (10 Hours) Meaning and Definition of Organizing, Concept, Importance, Organizational Structure and Types; Delegation of Authority; Centralization and Decentralization of Authority; Departmentation-Needs and Basis; Span of Management. Meaning and Definition of Staffing; Process of Staffing, Methods of Staffing; Nature and importance of Staffing.

Essential/recommended readings:

- 1) LMPrasad, Principles of management, Sultan Chand and Sons
- 2) Principles and practices of managerial-Parampal Singh and Ramneek Kaw
- 3) Principles of management-PCTripathi and P.N.Reddy
- 4) Principles of management T.Ramswamy
- 5) Organization and Management-R.D.Aggarwal.
- 6) Stephen P.Robbins, Management, Pearson
- 7) Koontz and O'Donnell, Management, McGraw Hill.

Basics of the Stock Market					
Semester: 3	Credit distribution of the course				
Course Code	Lecture	Tutorial	Practical	Total	Marks
GE	2	-	-	2	35+15
Total	30hrs.	-	-	30hrs.	50

Learning Objectives:

5. To understand the stock market's definition, role, key players, and types of securities and indices.
6. To analyze financial ratios, valuation techniques, and perform company and industry evaluations.
7. To identify and interpret chart patterns and technical indicators.
8. To use trading platforms and software for real-time data analysis and technical analysis.

Learning outcomes:

Upon successful completion of this course, students will be able to:

5. Explain the structure, key players, and securities of the stock market, and stock indices.
6. Analyze financial statements, interpret key financial ratios, and perform competitive and SWOT analyses.
7. Identify and interpret chart patterns and technical indicators.
8. Operate trading platforms and analytical software, leveraging real-time data for informed trading decisions.

Assessment Method:

1. There shall be 2 credit hours for lectures per week.
2. *Theory exam shall carry 35 marks and Internal Assessment of 15 marks. The theory exam will be for 2 hours.*

Unit 1: Introduction to the Stock Market

Definition and role of the stock market. Key players: investors, brokers, exchanges, and regulators. Types of Securities: Common stocks vs. preferred stocks, Bonds, mutual funds, ETFs, Derivatives: options and futures. Stock Market Indices: Major global indices: S&P 500, Dow Jones, NASDAQ, FTSE, NIFTY, SENSEX. How indices are calculated and their significance. Stock Market Operations: Role of stock exchanges, trading platforms, buying and selling mechanism. Factors influencing stock market: Economic Factors: GDP, inflation, unemployment, and interest rates. How macroeconomic factors influence stock prices

Unit 2: Fundamental Analysis

Key financial ratios and their interpretation. Valuation Techniques: Price to Earnings (P/E) ratio, Price to Book (P/B) ratio, Analyzing company fundamentals, Competitive analysis within industries, SWOT analysis

Unit 3: Technical Analysis

Basics of technical analysis, Key differences between fundamental and technical analysis, Role of psychology in trading, Chart Patterns and Indicators: Candlestick charts, Common chart patterns: head and shoulders, double tops and bottoms, triangles. Technical indicators: moving averages, RSI, MACD

Unit 4: Tools and Software

Overview of trading platforms and tools, Using software for technical analysis, Real-time data and analysis tools

References:

1. Graham, B., & McGowan, B. (2003). *The intelligent investor*. New York: Harper Business Essentials.
2. Lo, A. W., & MacKinlay, A. C. (2011). *A non-random walk down Wall Street*. Princeton University Press.
3. Hagstrom, R. G. (2024). *The Warren Buffett Way*. John Wiley & Sons.
4. O'Neil, W. J., & O'Neil, W. J. (1988). *How to make money in stocks* (Vol. 10). New York: McGraw-Hill.
5. Bogle, J. C. (2017). *The little book of common-sense investing: the only way to guarantee your fair share of stock market returns*. John Wiley & Sons.

AECPaper				
Semester:1	Creditdistributionofthecourse			
CourseCode	Lecture	Tutorial	Practical	Total
	2	-	-	4
TotalHours	30hrs.	-		30hrs.

VACPapers				
Semester:1	Creditdistributionofthecourse			
CourseCode	Lecture	Tutorial	Practical	Total
-	2	-	-	4
TotalHours	30hrs.	-		30hrs.

Corporate Accounting-II					
Semester:4	Credit distribution of the course				
Course Code	Lecture	Tutorial	Practical	Total	Marks
DSC	3	1	-	4	70+30
Total	45hrs.	15hrs	-	60hrs.	100

Learning Objectives:

Upon successful completion of this course, students will be able to:

1. Ensure acquisition of theoretical knowledge sufficient to provide a foundation for corporate accounting.
2. Provide guidance relating to theory methods and application of recent developments in corporate accounting necessitated by changes in accounting standards, SEBI guidelines and Companies Act.
3. Meet the manifold requirements at different levels of learnings.

Learning outcomes:

Upon successful completion of this course, students will be able to:

- 1) Measure business income applying relevant accounting standards.
- 2) Evaluate the impact of depreciation and inventories on Business Income.
- 3) Recording of trade bills using double entry book-keeping system.
- 4) Prepare and interpret financial statement of Non-Profit organization.

Assessment Method:

1. There shall be 3 credit hours for lectures + one credit hour for tutorials per week.
2. **Theory exam shall carry 70 marks and Internal Assessments shall be of 30 Marks. The theory exam will be for 3 hours.**

Unit I: Amalgamation and Absorption of Companies (12 hours)

Meaning and Concept of Amalgamation; Accounting Procedure of Amalgamation; **Methods-Pooling of Interest, Purchase Method**; Absorption and Preparation of balance sheet applying under AS 13/ Ind AS 103.

Unit II: Accounting for Internal Reconstruction (11 hours)

Meaning, Concept and Objectives of Internal reconstruction; Process of Internal Reconstruction; Accounting Process for different forms of Internal Reconstruction; Internal vs External Reconstruction.

Unit III: Liquidation of Companies (12 hours)

Meaning, Concept and Types of Liquidation; Procedure of Liquidation and Liquidators Remuneration; Preparation of liquidator's final statement of account; **Order of Payment In liquidation; Treatment of Surplus and Deficiency**

Unit IV: Account for Holding Companies (15 hours)

Nature – Legal requirements – Capital and Revenue Profit/Reserves/Losses – Minority Interest – Cost of Control or Goodwill – Capital Reserve – Inter Company Transactions – Un-realized Profit on Unsold stock - Revaluation of Assets – Interim Dividend by Subsidiary Companies - Debentures in Subsidiary Companies – Consolidated Balance Sheet.

Essential/recommended readings:

1. Goyal, B.K., & Goyal, R. *Corporate Accounting*. Kalyani Publishers, New Delhi.
2. Kumar, A. *Corporate Accounting*, Singhal Publications, New Delhi.
3. Maheshwari & Maheshwari, *Corporate Accounting*, Vikas Publishing House, New Delhi.
4. Monga, J.R., & Bahadur, R. *Fundamentals of Corporate Accounting* Scholar Tech Press, New Delhi.
5. Sehgal, A. *Fundamentals of Corporate Accounting*, Taxmann Publication, New Delhi
6. Shukla, M.C. & Gupta, S.C. *Advanced Accounts. Vol-II*, S. Chand Publishing, New Delhi.

Cost Accounting-II					
Semester:4	Credit distribution of the course				
Course Code	Lecture	Tutorial	Practical	Total	Marks
DSE	2	-	-	2	35+15
Total	30hrs.	-	-	30hrs.	50

Learning Objectives:

1. Develop proficiency in measurement of business income.
2. Manage property, plant, and equipment effectively considering the depreciation.
3. Evaluate inventory for accurate valuation.
4. Handle bills of exchange competently.
5. Apply accounting principles to non-profit organizations.

Learning outcomes:

Upon successful completion of this course, students will be able to:

- 1) Measure business income applying relevant accounting standards.
- 2) Evaluate the impact of depreciation and inventories on Business Income.
- 3) Recording of trade bills using double entry book-keeping system.
- 4) Prepare and interpret financial statement of Non-Profit organization.

Assessment Method:

1. There shall be 3 credit hours for lectures + one credit hour for tutorials per week.
2. *Theory exam shall carry 35 marks and Internal Assessment of 15 marks. The theory exam will be for 2 hours.*

Unit 1: Unit and Batch Costing: (08 Hours)

Unit Costing: Meaning, Features - Cost Sheet (problems) – Tender and Estimated Cost Sheet. **Batch Costing: Meaning and Concept; Costing Procedure; Economic Batch Quantity (EBQ); Difference between Unit and Batch Costing.**

Unit 2: Job and Contract Costing: (08 Hours)

Job Costing; Meaning, Features - Objectives – Procedure - Preparation of Job Cost Sheet. Contract Costing: Meaning, Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts.

Unit 3: Process and Operation Costing: (06 Hours)

Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses. **Operation Costing: Meaning, Definition, Concept and Nature; Importance and uses of Operation Costing; Difference between Process and Operation Costing.**

Unit 4: Cost Accounting Book-Keeping Systems (08 hours)

An overview of integral and non-integral systems; Reconciliation of cost accounting records with financial records.

Essential/recommended readings:

1. *Cost Accounting-principles and practice*-Arora, M.N. Vikas Publishing House.
2. *Cost Accounting-Jain and Narang*, Kalyani
3. *Cost Accounting-Srihari Krishna Rao*, Himalaya
4. *Cost Accounting-Ravi M. Kishore*, Tax Mann Publications.
5. *Introduction to Cost Accounting-Tulsian*, S. Chand
6. *Cost Accounting-Jawaharlal*, Tata Mcgraw Hill

Business Regulatory Framework-II					
Semester:4	Credit distribution of the course				
Course Code	Lecture	Tutorial	Practical	Total	Marks
DSC	3	1	-	4	70+30
Total	45hrs.	15hrs.		60hrs	100

Learning Objectives:

Upon successful completion of this course, students will be able to:

- 1) To define and differentiate between various types of negotiable instruments Identify its elements.
- 2) Explain the concept of Companies Act and its Importance in Corporate world.
- 3) Describe the process of having intellectual property rights and Aspects of Partnership Act.

Learning outcomes:

Upon successful completion of this course, students will be able to:

- 1) Demonstrate knowledge of the fundamental corporate laws in India
- 2) Analyze and apply the core tenets of the Negotiable Instruments Act, Companies Act, Partnership Act to business.
- 3) Explain the key provisions of the Intellectual.
- 4) Recognize the rights afforded to Partners under the Partnership Act.

Assessment Method:

1. There shall be 3 credit hours for lectures + 1 credit hour for tutorials per week.
2. ***Theory exam shall carry 70 marks and Internal Assessments shall be of 30 Marks. The theory exam will be for 3 hours.***

Unit 1: The Negotiable Instrument Act 1881: (15 hours)

Introduction, Types of Negotiable Instruments (Bills of Exchange, Promissory Notes, Cheque), Issuance, Negotiation, and Endorsement of Negotiable Instruments, Rights and Liabilities of Parties Involved (Drawer, Payee, Holder in Due Course), Dishonor of Negotiable Instruments and Legal Consequences

Unit 2: The Companies Act 2013 (Superseding the 1956 Act) (15 hours)

Introduction, Incorporation and Different Company Types, concept of share capital and its different types, Management Structure and Meetings, Compliance and Reporting Requirements, Winding Up and Dissolution of a Company and Corporate Social Responsibility (CSR).

Unit 3: Intellectual Property Rights (15 hours)

Introduction and concept of IPR, International Convention on IPRs, Copyright, Subject matter of Copyright, Ownership. Introduction to Patents and Trademarks. Geographical Indications, Trade Secrets.

Unit 4: The Partnership Act 1932 (15 hours)

Introduction, Meaning, Formations of Partnership, Types of Partnerships, Partnership Deed, Rights and Duties of Partners, Dissolution of a Partnership.

Essential/Recommended Readings:

1. *Business Law-P.N.Bansal, Tax Mann Publications.*
2. *Business Law-Sandhya KVN, Himalaya.*
3. *Business Law-Mathur, McGraw Hill Education.*
4. *Business Law-PCTulsian & Bharat Tulsian, McGraw Hill Education*
5. *Business Regulatory Framework-Dr. O.P.Gupta, SBPD Publishing House*
6. *Elements of Mercantile Law N.D.Kapoor. Sultanchand & Sons*
7. *Legal Environment of Business K.Aswathappa*

Management Theory II					
Semester:4	Credit distribution of the course				
Course Code	Lecture	Tutorial	Practical	Total	Marks
DSE	2	-	-	2	35+15
Total	30hrs.	-		30hrs.	50

Learning Objectives:

1. To Trace the Evolution of Management Thought.
2. To Grasp Master Effective Communication Skills.
3. To Analyze Leadership and Motivation Theories.

Learning outcomes:

Upon successful completion of this course, students will be able to:

- 1) outline the historical development of management from the Pre-Scientific Management Era to the Modern Management Era, identifying key theorists and their contributions.
- 2) identify and explain basic forms and processes of communication within organizations.
- 3) Apply Conceptual Knowledge to Real-World Scenarios.

Assessment Method:

1. There shall be 3 credit hours for lectures + 1 credit hour for tutorials per week.
2. **Theory exam shall carry 35 marks and Internal Assessment of 15 marks. The theory exam will be for 2 hours.**

Unit 1: Directing (08 hours)

Meaning and definition of directing; Nature, Scope and Importance of directing; Principles of Direction; Procedure of Directing.

Unit 2: Leadership and Motivation:-(08 hours)

Defining and Elements of leadership; Approaches to Leadership, and different styles of leadership. Motivation- Motivation theories – Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Mc. Gregor's X and Y theory.

Unit 3: Controlling:-(08 hours)

Meaning and Definition of Controlling; Nature, Scope and Importance of Controlling; Types of Control; Process of Controlling; Techniques of Controlling; Requirements of Effective Control System.

Unit 4: Coordination: (08 hours)

Meaning and Definition of Coordination; Nature and Scope of Coordination; Importance and Role of Coordination; Principles and Techniques and Types of Coordination; Challenges in Coordination

Essential/recommended readings:

1. L M Prasad, Principles of management, Sultan Chand and Sons
2. Principles and practices of managerial - Parampal Singh and Ramneek Kaw
3. Principles of management - P C Tripathi and P. N. Reddy
4. Principles of management T. Ramswamy
5. Organization and Management - R. D. Aggarwal.
6. Stephen P. Robbins, Management, Pearson
7. Koontz and O' Donnell, Management, McGraw Hill.

Computer Applications in Business					
Semester:4	Credit distribution of the course				
Course Code	Lecture	Tutorial	Practical	Total	Marks
SEC	1	-	1	2	35+15
Total	15 hours	-	15 hours	30 hrs	50

Learning Objectives:

This paper aims to impart computer knowledge that will enable them the ability to handle and analyze data for decision making and present it to the person concerned in the form of presentations and/or reports in the fast-moving business world.

Learning outcomes:

Upon successful completion of this course, students will be able to:

1. Describe the various concepts and terminologies used in computing, computer networks and the internet.
2. Examine document creation for report making and communication.
3. Identify and make good presentations.
4. Identify the spreadsheet knowledge acquired through this paper in solving real-life problems that help in decision making.

Assessment Method:

1. There shall be 2 credit hours lecture per week.
2. There shall be practical examination of 35 marks (2 hours duration), Internal Assessment of 15 marks (1 hour duration) shall be theory examination.

Unit 1: Introduction to Computing. (06 hours)

Concept of computing, Data and information; data processing; applications of computers in business. **Computer Networks:** Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies. **Basic Internet Terminology:** I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of the Internet to Society; Cyber Security: digital signature.

Unit 2: Word Processing:-(06 hours)

Introduction to word-processing, Word-processing concepts, Use of Templates and styles, working with word documents: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text, Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Printing documents.

Unit 3: Preparing Presentations:-(06 hours)

Basics of presentations: Slides, Fonts, Drawing, editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

Unit 4: Basic Spreadsheet. (12 hours)

Spreadsheet concepts, managing worksheets; Formatting, conditional formatting, entering data, editing data, **Spreadsheet functions:** Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis. **Creating business spreadsheet:** Loan repayment scheduling; Payroll statements; Frequency distribution and its statistical parameters.

Essential/recommended readings:

1. Jain, H.C., & Tiwari, H.N. (2021). *Computer Applications in Business*. Taxmann, Delhi.
2. Mathur, S., & Jain, P. (2016). *Computer Applications in Business*. Galgotia Publishing Company
3. Madan, S. (2020). *Computer Applications in Business*. Scholar Tech Press, Delhi.
4. Sharma, S.K., & Bansal, M. (2017). *Computer Applications in Business*. Taxmann, Delhi.
5. Thareja, R. (2019). *Fundamentals of Computers*. Oxford University Press.
6. Walkenbach, J. (2016). *MSE Excel Bible*. John Wiley & Sons, USA.

Entrepreneurship Development					
Semester:4	Credit distribution of the course				
Course Code	Lecture	Tutorial	Practical	Total	Marks
GE	2	-	-	2	35+15
Total	30hrs.	-		30hrs.	50

Learning Objectives:

Upon successful completion of this course, students will be able to:

- 1) To learn the key elements, importance, and various dimensions of entrepreneurship.
- 2) To study the characteristics of successful entrepreneurs and the roles of support systems like incubators and investors.
- 3) To understand the basic concepts, types, and financial challenges of startups.

Learning outcomes:

Upon successful completion of this course, students will be able to:

- 1) Explain fundamental concepts and dimensions of entrepreneurship.
- 2) Identify traits of successful entrepreneurs and roles of support systems.
- 3) Analyze financial issues of startups and assess government support schemes.

Assessment Method:

1. There shall be 2 credit hours for lectures per week.
2. *Theory exam shall carry 35 marks and Internal Assessment of 15 marks. The theory exam will be for 2 hours.*

Unit 1: Introduction to Entrepreneurship Development: (8 Hours)

Concept and Meaning of Entrepreneurship Development, Objectives and Importance, Characteristics of an Entrepreneur, Types of Entrepreneurs, **Entrepreneurial Motivation and Environment**; Motivating Factors, Entrepreneurial Competencies, Government Policy and Environment, **Entrepreneurial Process and Innovation**; Entrepreneurial Process, Opportunity Identification, Creativity and Innovation in Entrepreneurship, Design Thinking and Problem-Solving.

Unit 2: Institutions Supporting Entrepreneurship Development (8 Hours)

Government and Non-Government Institutions, Role of Development Banks, Role of Entrepreneurial Development Programs (EDPs), Role of Entrepreneurial Networks, **Financing Entrepreneurial Ventures**; Sources of Finance for Entrepreneurs, Types of Capital, Government Financial Schemes for Entrepreneurs

Unit 3: Growth and Expansion Strategies (7 Hours)

Growth Stages of a New Venture, Scaling Up, Expansion into New Markets, Sustaining Business Growth, **Leadership and Team Building in Entrepreneurship**; Entrepreneurial Leadership, Building and Managing a Team, Conflict Management, Negotiation Skills.

Unit 4: Entrepreneurial Failure and Learning: (7 Hours)

Causes of Business Failure, Turnaround Strategies, Managing Risks in Entrepreneurship, **Technology and Entrepreneurship**; Role of Technology in Entrepreneurship, E-Commerce and Online Business Models, Technology Transfer and Innovation, Entrepreneurship in the Digital Era

Essential/recommended readings:

1. *Jyotsana, Shaifali & Poswal L. Entrepreneurship (Concepts & Fundamentals) Kitab Mahal Delhi*
2. *Mukherjee and Roy (2018). Entrepreneurship development and Business ethics. Oxford University Press*
3. *S.R. Bhowmik and M. Bhowmik, Entrepreneurship, New Age International, 2007.*
4. *Steven Fisher, Ja-nae Duane, The Startup Equation - A Visual Guidebook for Building Your Startup, Indian Edition, McGraw Hill Education India Pvt. Ltd, 2016.*
5. *Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneurs Road Map, 2e, Routledge, 2017.*
6. **Entrepreneurship Development and Small Business Enterprises** by Poornima M. Charantimath.
7. **"Entrepreneurship: Theory, Process, and Practice"** by Donald F. Kuratko
8. **"Innovation and Entrepreneurship"** by Peter F. Drucker.
9. **"Entrepreneurship Development"** by S.S. Khanka.

AEC4					
Semester:4	Creditdistributionofthecourse				
CourseCode	Lecture	Tutorial	Practical	Total	Marks
AEC	2	-	-	2	35+15
TotalHours	30hrs.	-		30hrs	50

VAC4					
Semester:4	Creditdistributionofthecourse				
CourseCode	Lecture	Tutorial	Practical	Total	Marks
VAC	2	-	-	2	35+15
TotalHours	30hrs.	-		30hrs	50