પરિપત્ર:

ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી સંલગ્ન કોમર્સ & મેનેજમેન્ટ વિદ્યાશાખાનાં અભ્યાસક્રમ ચલાવતી તમામ કોલેજોનાં આચાર્યશ્રીઓને સવિનય જણાવવાનું કે કોમર્સ & મેનેજમેન્ટ વિદ્યાશાખા હેઠળનો NEP-૨૦૨૦ અંતર્ગતનો બી.કોમ વિષય (બી.કોમ વિથ ઓનર્સ) સેમેસ્ટર-૧ના અભ્યાસક્રમમાં રિવાઈઝડ પેપર સ્ટાઈલ (SOP, શિક્ષણ વિભાગ, ગુજરાત સરકારની ગાઈડલાઈન્સ પ્રમાણે) જેની સાથેનો ૨૦૨૩-૨૪નો અભ્યાસક્રમ આ સાથે સામેલ છે. જે આપને વિદિત થાય.

માનનીય કુલપતિશ્રીની મંજુરી અનુસાર સદર અભ્યાસક્રમ શૈક્ષણિક વર્ષ જુન,૨૦૨૩ થી અમલવારી કરવાની રહે છે. કોમર્સ & મેનેજમેન્ટ વિદ્યાશાખાનાં અભ્યાસક્રમ ચલાવતી તમામ સંલગ્ન કોલેજો ધ્વારા તેની અમલવારી કરવા જણાવવામાં આવે છે.

Bhakta Kavi Narsinh Mehta University Junagadh

10/09/2024

ખાસ ફરજ પરના અધિકારી
(એકેડેમિક)

ક્રમાંક/બીકેએનએમયુ/ એકેડેમિક/૧૨૨૨/૨૦૨૪
ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી,
સરકારી પોલીટેકનિક કેમ્પસ,
ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી રોડ,
ખડીયા, જૂનાગઢ-૩૬૨૨૬૩
તા.૧૦/૦૯/૨૦૨૪

પ્રતિ,

- ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી સંલગ્ન કોમર્સ & મેનેજમેન્ટ વિદ્યાશાખાનાં અભ્યાસક્રમો ચલાવતી તમામ કોલેજોના આચાર્યશ્રીઓ તરફ....

નકલ સાદર રવાના:-

- માન.કુલપતિશ્રી/કુલસચિવશ્રીનાં અંગત સચિવશ્રી.
- પરીક્ષા નિયામકશ્રી, ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી, જુનાગઢ

નકલ રવાના જાણ તથા યોગ્ય કાર્યવાહી અર્થે:

- સીસ્ટમ મેનેજરશ્રી, આઇ.ટી.સેલ વિભાગ (વેબસાઇટ ઉપર પ્રસિદ્ધ થવા અર્થે.)

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
JUNAGADH

BOARD OF COMMERCE & MANAGEMENT STUDIES

FACULTY OF COMMERCE & MANAGEMENT

SYLLABUS FOR

BACHELOR OF COMMERCE (HONOURS)

PROGRAMME

(SEMESTER- I)

EFFECTIVE FROM JUNE, 2023

PREAMBLE

The government of India has notified National Education Policy (NEP) 2020 on July 29, 2020 based on Dr. Kasturirangan committee's report. The objective is to bridge the gap between the current system of education and what is required in the 21st century. It is to have Holistic and Multidisciplinary Education to produce employable graduates with integrated personality.

The Bhakta Kavi Narsinh Mehta University in sync with the academic and administrative reforms recommended in NEP 2020 has designed a Credit Structure and Curriculum Framework for Undergraduate Programmes in semester mode under various disciplines from the Academic Session 2023-2024. The thrust of NEP under Choice based Credit System (CBCS) is on continuous learning and evaluation, interdisciplinary study and accumulation of course credits. It aims at making the academic programs student oriented. Flexible, interdisciplinary and relevant to the times. The students will have ample freedom to select the courses that suit their interest, aptitude and needs. The student is provided abundant opportunity during the programme of study to accumulate credits by opting for Major Courses, Minor Courses, Multidisciplinary Courses, Ability Enhancement Courses, Skill Enhancement Courses, Value Added Courses, under various disciplines. This system aims to strengthen the academic potential of the student, as it provides flexibility in the choice of courses offered beyond the framework of the respective disciplines of study.

Any programme at a higher educational institution seeks to give its students a solid foundation for the growth of their character, which directly benefits a country's well-being. All the programmes offered by the Saurashtra University are envisioned in accordance with its "motto," which is to encourage young people to be devoted and steadfast in their search for the truth. The **Learning Outcomes based Curriculum Framework (LOCF)** strives to cultivate young minds for positive and fruitful character development by fostering their creative and humanistic abilities for both their individual improvement and the benefit of society as a whole. The university offers a learning outcome-based programme to give students the chance to find a way of thinking that will help them reach their full potential.

By making the courses flexible and giving students more options, the LOCF approach aims to provide targeted, outcome-based syllabi at the undergraduate level with an objective to arrange the teaching-learning experiences in a more student-centric way. The LOCF approach has been used to improve the relationship between teachers and students as they participate in programmes of their choice and discover their inner calling. The emphasis of undergraduate programs on "preparing minds" will result in people with strong intellectual faculties, interpersonal skills, courage to lead the world, and compassion and empathy for fellow human beings. So, the LOCF aspires to improve students' life skills, not just their employable abilities, in order to help them lead fulfilling personal and social life.

Each programme vividly elaborates its nature and promises the outcomes that are to be accomplished by studying the courses. The programmes also state the attributes that they offer to inculcate at the graduation level. A feeling of social justice and harmony are intertwined with ideals pertaining to students' well-being, emotional stability, critical thinking, etc. at the graduation level. In short, each programme equips students with the skills they need for employment, sustainability, and lifelong study. The new B.Com. (Hons.) curriculum will encourage students to turn their inventions into viable business models for the country's economic and social prosperity. By providing students with practical experience, the planned LOCF intends to improve their understanding of the business world and develop their entrepreneurial talents. The Saurashtra University hopes that the LOCF approach of the B.Com. (Hons.) programme will motivate students to transit from being passive knowledge- seekers to becoming active and aware knowledge-creators.

The National Education Policy (NEP) 2020 (hereafter referred to as NEP or Policy) recognizes that higher education plays an extremely important role in promoting human as well as societal well-being and in developing India as envisioned in its Constitution - a democratic, just, socially conscious, cultured, and humane nation upholding liberty, equality, fraternity, and justice for all. It notes that "given the 21st century requirements, quality higher education must aim to develop good, thoughtful, well-rounded, and creative individuals".

The NEP 2020 states, "Assessments of educational approaches in undergraduate education that integrate the humanities and arts with Science, Technology, Engineering and Mathematics (STEM) have consistently shown positive learning outcomes, including increased creativity and innovation, critical thinking and higher-order thinking capacities, problem-solving abilities, teamwork, communication skills, more in-depth learning and mastery of curricula across fields, increases in social and moral awareness, etc., besides general engagement and enjoyment of learning"

Table 1: Credit Structure for Bachelor of Commerce (B.Com.) – Honours *with and without* Research

Arrangement of Credit Distribution Framework for three/four years Honours/Honours with Research Degree Programme with Multiple Entry and Exit Options for all the institutions: (As per GR No: KCG/admin/2023-24/0607/kh.1, Sachivalaya, Gandhinagar, Date-11/07/2023)

NCrF Credit Level	Semester	Major (Core)	Minor (Elective)	Multi/Inter-disciplinary	AEC	SEC/ Internship	VAC/ IKS	RP/ OJT	Total Credit per Semester	Qualification/ Certificate
4.5 First Year	I	8	4	4	2	2 (SEC)	2 (IKS)	-	22	**UG Certificate**
	II	8	4	4	2	2 (SEC)	2 (VAC)	-	22	
1st Year Total Credits		**16**	**8**	**8**	**4**	**4**	**4**	**-**	**44**	
Exit 1: Award of UG certificate in Major course with 44 credits with additional 4 credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for the next NCrF credit level										
5.0 Second Year	III	12	-	4	2	2 (SEC)	2 (IKS)	-	22	**UG Diploma**
	IV	12	4	-	2	2 (SEC)	2 (VAC)	-	22	
2nd Year Total Credits		**40**	**12**	**12**	**8**	**8**	**8**	**-**	**88**	
Exit 2: Award of UG Diploma in Major course with 88 credits with additional 4 credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for the next NCrF credit level										
5.5 Third Year	V	12	8	-	-	2 (SEC)	-	-	22	**UG Degree**
	VI	12	4	-	2	4 (Internship)	-	-	22	
3rd Year Total Credits		**64**	**24**	**12**	**10**	**14**	**8**	**-**	**132**	
Award of UG Degree in Major course with 132 credits and Internship in core discipline OR continue with Major and Minor course for the next NCrF credit level										
6.0 Fourth Year	VII	**12**	4	-	-	-	-	6 (OJT)	22	**UG Honours Degree**
	VIII	**12**	4	-	-	-	-	6 (OJT)	22	
4th Year Total Credits		**88**	**32**	**12**	**10**	**14**	**8**	**12**	**176**	
Award of UG Honours Degree in Major course with total 176 credits										
6.0 Fourth Year	VII	12	4	-	-	-	-	6 (RP)	22	**UG Honours With research Degree**
	VIII	12	4	-	-	-	-	6 (RP)	22	
4th Year Total Credits		**88**	**32**	**12**	**10**	**14**	**8**	**12**	**176**	
Award of UG Honours with *Research* Degree in Major course with total 176 credits										

Abbreviation: AEC (Ability Enhancement Course); IKS (Indian Knowledge System); NCrF (National Credit Framework); NSS (National Service Scheme); NCC (National Cadet Corps); NSQF (National Skills Qualification Framework); OJT (On-the-Job Training); SEC (Skills Enhancement Course); RP (Research Project); VAC (Value Added Course), ODL (Open and Distance Learning)

Table 2: Summary of Course Category and Credit

Type of Course	**Credit** **3-Year Course** **Credit**	**Credit** **4-Year Honours** **Without Research**	**Credit** **4-Year Honours** **With Research**
Major Course	64	88	88
Minor Course	24	32	32
Multi-disciplinary Course (MDC)	12	12	12
Ability Enhancement Course (AEC)	10	10	10
Indian Knowledge System (IKS) Value-added Course (VAC)	8	8	8
Skill Enhancement Course (SEC)	10	10	10
Internship	4	4	4
	132	**164**	**164**
On-the-Job Training (OJT)	**-**	12	-
Research Project (RP)	-	-	12
	132	**176**	**176**

COURSE STRUCTURE OF Bachelor of Commerce (Major Accountancy)

Level 5: B. Com. Semester I (Certificate in Commerce)

Semester - I								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 1	Financial Accounting-1	4	0	4	50	50	100
2	Major 2	Business Accounting – 1	4	0	4	50	50	100
3	Minor 1 (Select Any One)	Business Administration-1	4	0	4	50	50	100
		Business Management – 1	4	0	4	50	50	100
		Banking & Finance-1	4	0	4	50	50	100
		Business Economics-1	4	0	4	50	50	100
		Business Computer Science - 1	4	0	4	50	50	100
		Advance Business Statistics - 1	4	0	4	50	50	100
4	MDC 1 (Select Any One)	Entrepreneurship Development – 1	4	0	4	50	50	100
		Personality Development and Corporate Skills	4	0	4	50	50	100
		Accounting Standard – 1	4	0	4	50	50	100
5	SEC 1 (Select Any One)	Stock Market Operations – 1	2	0	2	25	25	50
		Good Governance	2	0	2	25	25	50
		Mind Management	2	0	2	25	25	50
		Information Technology in Commerce-1	2	0	2	25	25	50
		Introduction of Indian Agriculture Economics -1	2	0	2	25	25	50
6	AEC 1 (Select Any One)	Business English-1	2	0	2	25	25	50
		Gujarati	2	0	2	25	25	50
		Hindi	2	0	2	25	25	50
		Sanskrit	2	0	2	25	25	50
7	VAC 1 (Select Any One)	IKS-1 Important Note: This is a common course for faculty of Arts, Commerce and Science. The course content is uploaded on university website.	2	0	2	25	25	50
TOTAL CREDITS			**22**					
8	**Vocational Course/s**		**02-04**					

Course Structure As per NEP 2020
for B.COM. SEM – 1
with effective from June – 2023

Semester - I			
Sr no	**Course Type**	**Subject/Course Structure**	**Credit**
1	Major 1	Financial Accounting-1	4
2	Major 2	Business Accounting - 1	4
3	Minor 1 (Select Any One)	Business Administration – 1	4
		Business Management - 1	
		Banking & Finance - 1	
		Business Economics-1	
		Business Computer Science - 1	
		Advance Business Statistics - 1	
4	MDC 1 (Select Any One)	Entrepreneurship Development-1	4
		Personality Development and Corporate Skills	
		Accounting Standards-1	
5	SEC 1 (Select Any One)	Stock Market operations-1	2
		Good Governance	
		Mind Management	
		Information Technology in Commerce-1	
		Introduction of Indian Agriculture Economics -1	
6	AEC 1 (Select Any One)	Business English 1	2
		Gujarati	
		Hindi	
		Sanskrit	
7	VAC 1 (Select Any One)	Indian Knowledge System 1 Important Note: This is a common course for faculty of Arts, Commerce and Science. The course content is uploaded on university website.	2
		TOTAL CREDITS	**22**
8	**Vocational Course/s**		**02-04**

Semester I	Bachelor of Commerce (B. Com)
Course Title	**FINANCIAL ACCOUNTING-1**

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	Major-1	Major	60	4	50	50	2.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- This course aims at equipping the students with the basic principles and concepts of financial accounting. The course helps to learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

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

- Understand Concept of financial accounting, objectives and need of financial accounting;
- Demonstrate accounting process for various stakeholders;
- Prepare accounts of amalgamation of partnership firms in the books of Transfer firms and Purchaser firm
- Give accounting treatments in the books of the Consignor and Consignee
- Prepare joint venture accounts with various methods
- Give accounting Treatment of joint life policy premium paid by the firm.

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:		
Units	**Title of the Unit and the Topics**	**No. of Lectures**
Unit 1	**INTRODUCTION TO FINANCIAL ACCOUNTING**	**12**
	Meaning & Nature, Objectives, Characteristics, Users of financial accounting, Book Keeping and Recording business transactions (brief), accounting concepts and conventions, Generally Accepted Accounting Principles (GAAP)	
Unit 2.	**ACCOUNTS OF AMALGAMATION OF PARTNERSHIP FIRMS**	**12**
	- Meaning-Objectives-Reasons of Amalgamation of Partnership Firms - Important accounting issues related to amalgamation - Accounting procedure for amalgamation: [A] In the books of Transferor/Old firms [B] In the books of Transferee/New firm - Amalgamation in the form of Absorption [Method to prepare Business Purchase Account] **Practical Questions**	
Unit 3.	**CONSIGNMENT ACCOUNTS**	**12**
	- Introduction, Meaning and Features of consignment - Consignment, Sale and Goods sent on Sale or Return - The Process and Different terminologies of consignment - Terms and conditions of Consignment Agreements - Consignment transactions and Ledger Accounts - Accounting treatments in the books of the Consignor and Consignee **Practical Questions**	
Unit 4.	**ACCOUNTS OF PIECEMEAL DISTRIBUTION OF CASH AMONG PARTNERS**	**12**
	- Introduction, Meaning and Objectives - Classification of liabilities - The order of discharging liabilities in piecemeal distribution of cash - Order/Method of Payment of Cash to Partners: (a) Surplus Capital Method (Proportionate Capital Method) (b) Maximum Loss Method **Practical Questions of both methods**	
Unit 5.	**JOINT VENTURE ACCOUNTS**	**12**
	- Introduction- - Meaning and characteristics of Joint Venture - Accounting procedure for Joint Venture transactions - Various methods for Joint Venture Accounting [A] Recording Joint Venture transactions by only one partner [B] Recording Joint Venture transactions by all partner [C] Joint Venture for goods sending on consignment [D] Independent books for Joint Venture when a	

	separate Joint Bank Accounting is used [E] Memorandum Joint Venture Account **- Practical Questions**	

Note: The Topics and sub-topics of the course shall be discussed in context to actual Accounting practices of leading corporate houses within and outside India.

REFERENCES

Suggested References Books

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol. I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.
11. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi

Note: Use the latest edition of the books.

Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

INTERNAL EVALUATION SCHEME		
NO	**Particulars**	**Marks**
1	**Mid Semester Exam/ Practical Exam (Mandatory)**	**25**
2	Class Test	05
3	Open book exam/test	05
4	Open note exam/test	05
5	Self-test/ Online test	05
6	Essay/Article writing	05
7	Quizzes/Objective test	05
8	Class assignment	05
9	Home assignment	05
10	Reports Writing	05
11	Research/Dissertation	05
12	Case Studies	05
13	Viva/Oral exam	05
14	Group Discussion	05

15	Role Play	05
16	Paper presentation/Seminar	05
17	Language Lab work	05
18	Interview	05
19	Craft work	05
20	Co-curricular work	05
21	Field Assignment	05
22	Poster Presentation	05
23	Attendance	05
24	Project Work	05
	Total	**50**

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 24. Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.

Paper Style

Ques. No.	Particulars	From which Unit	Marks
Que. 1	Question 1	**1**	**10**
	Or		
	Question 1		
Que. 2	Practical Question 2	**2**	**10**
	Or		
	Practical Question 2		
Que. 3	Practical Question 3	**3**	**10**
	Or		
	Practical Question 3		
Que. 4	Practical Question 4	**4**	**10**
	Or		
	Practical Question 4		
Que. 5	Practical Question 5	**5**	**10**
	Or		
	Practical Question 5		
		Total	**50**

Course Title	BUSINESS ACCOUNTING - 1						
Name of Course	**Type of Course**	**Paper Code**	**Total Teaching Hours**	**Weekly Credits**	**Internal Marks**	**External Marks**	**External Exam. Time**
B. Com	Major-2	Major	60	4	50	50	2.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- The course aims to help learners to acquire conceptual knowledge on business accounting, to impart skills for recording various kinds of business transactions and to maintain accounts.

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

- Know professional persons and their transactions. Prepare final accounts of professional persons under the different methods;
- Recording transactions and preparing accounts under Hire Purchase System and record accounting treatments under Hire Purchase Trading Account Method;
- Prepare account current and calculate average due dates;
- Maintain accounting journal entries for different transactions of replacement accounts and prepare accounts;
- Prepare voyage account by different voyage related transactions;

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit 1	**ACCOUNTS OF PROFESSIONAL PERSONS**	**12**
	- Introduction-Meaning - Important accounting terms related to professional persons - Accounting system: Cash Basis and Mercantile [Accrual] basis - Accounting treatment for Professional Persons’ Annual Accounts	

	- **Practical Questions** relating to Professional Persons such as, ➢ Solicitors ➢ Chartered Accountants ➢ Doctors and Medical Practitioners ➢ Architectures ➢ Engineers ➢ Consultants ➢ Advocates-Lawyers	
Unit 2.	**HIRE PURCHASE SYSTEM**	**12**
	- Introduction and Meaning - Concept of Hire Purchase Agreement - Important accounting terms related to hire purchase system; - Difference between Installment system and Hire Purchase system - Accounting treatments under Hire Purchase Equivalent to Cash Price Method -Only Brief theoretical explanation of Installment-Interest Suspense Account Method (No Practical of this method) -Only brief theoretical explanation of Hire Purchase Trading Method under Debtors Method and Debtors and stock Method (No Practical of this method) - **Practical Questions**	
Unit 3.	**ACCOUNT CURRENT AND AVERAGE DUE DATE**	**12**
	- Introduction & meaning of account current - Preparation of Account Current: A. Forward Method B. Epoque or Backward Method C. Daily Balance Method - Introduction & meaning of average due date - Steps involved in calculating average due date **Practical Questions**	
Unit 4.	**REPLACEMENT ACCOUNTS**	**12**
	- Introduction & Meaning of Replacement - Concept of Capital-Revenue transactions - Classification of transactions with Examples - Replacement expenditures - Allocation of Replacement expenditures: Revenue-Capital - Accounting Treatments: Journal ledger entry and Accounts **Practical Questions**	
Unit 5.	**VOYAGE ACCOUNTING**	**12**
	- Introduction-Meaning- Objectives - Need of Voyage Accounting - Time period of voyage - Special items and Terms - Incomes & Expenses related to voyage - Preparation of Voyage Account **Practical Questions**	
Only practical questions are important for Semester End University Exam. **Note:** The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.		

REFERENCES

Suggested References Books

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol.I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.
11. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi

Note: Use the latest edition of the books.

Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

INTERNAL EVALUATION SCHEME		
NO	**Particulars**	**Marks**
1	**Mid Semester Exam/ Practical Exam (Mandatory)**	**25**
2	Class Test	05
3	Open book exam/test	05
4	Open note exam/test	05
5	Self-test/ Online test	05
6	Essay/Article writing	05
7	Quizzes/Objective test	05
8	Class assignment	05
9	Home assignment	05
10	Reports Writing	05
11	Research/Dissertation	05
12	Case Studies	05
13	Viva/Oral exam	05

14	Group Discussion	05
15	Role Play	05
16	Paper presentation/Seminar	05
17	Language Lab work	05
18	Interview	05
19	Craft work	05
20	Co-curricular work	05
21	Field Assignment	05
22	Poster Presentation	05
23	Attendance	05
24	Project Work	05
	Total	**50**

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 24. Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.

Paper Style

Ques. No.	**Particulars**	**From which Unit**	**Marks**
Que. 1	Question 1	**1**	**10**
	Or		
	Question 1		
Que. 2	Practical Question 2	**2**	**10**
	Or		
	Practical Question 2		
Que. 3	Practical Question 3	**3**	**10**
	Or		
	Practical Question 3		
Que. 4	Practical Question 4	**4**	**10**
	Or		
	Practical Question 4		
Que. 5	Practical Question 5	**5**	**10**
	Or		
	Practical Question 5		
		Total	**50**

Course Title	BUSINESS ADMINISTRATION – 1 (BUSINESS ORGANIZATION)						
Name of Course	**Type of Course**	**Paper Code**	**Total Teaching Hours**	**Weekly Credits**	**Internal Marks**	**External Marks**	**External Exam. Time**
B. Com	Minor-1	Minor	60	4	50	50	2.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- The course aims to familiarize the students with the forms of business organisation and contemporary issues.

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

- Examine the dynamics of the most suitable form of business organisations in different situations.
- Evaluate the various elements affecting the business environment.
- Analyse business models for different organisations.
- Record and report emerging issues and challenges of business organisations.
- Defend changes in the working pattern of modern organisations.

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit 1	**INTRODUCTION**	**12**
	Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business	
Unit 2.	**BUSINESS ENTERPRISES**	**12**
	Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and	

	Objectives, Forms: Mergers, Takeovers and Acquisitions.	
Unit 3.	**BUSINESS ENVIRONMENT**	**12**
	Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP.	
Unit 4.	**ENTREPRENEURSHIP: FOUNDING THE BUSINESS**	**12**
	Entrepreneur-Entrepreneurship-Enterprise; entrepreneurial ideas and opportunities in contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Startup India, Make in India, Globalization.	
Unit 5.	**CONTEMPORARY ISSUES OF BUSINESS ORGANISATIONS**	**12**
	Emerging Issues and Challenges; Innovation in Organizational Design; Learning Organizations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalization and Technological innovations.	

Note: The Topics and sub-topics of the course shall be discussed in context to actual Accounting practices of leading corporate houses within and outside India.

REFERENCES

Suggested References Books

1. Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
2. Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.
3. Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
4. Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
5. Koontz, H., &Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
6. Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt. Ltd.
7. Vasishth N., Rajput N., Business Organisation & Management. Kitab Mahal. Delhi.

Note: Use the latest edition of the books.

Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

INTERNAL EVALUATION SCHEME		
NO	**Particulars**	**Marks**
1	**Mid Semester Exam/ Practical Exam (Mandatory)**	**25**
2	Class Test	05
3	Open book exam/test	05
4	Open note exam/test	05
5	Self-test/ Online test	05
6	Essay/Article writing	05
7	Quizzes/Objective test	05
8	Class assignment	05
9	Home assignment	05
10	Reports Writing	05
11	Research/Dissertation	05
12	Case Studies	05
13	Viva/Oral exam	05
14	Group Discussion	05
15	Role Play	05
16	Paper presentation/Seminar	05
17	Language Lab work	05
18	Interview	05
19	Craft work	05
20	Co-curricular work	05
21	Field Assignment	05
22	Poster Presentation	05
23	Attendance	05
24	Project Work	05
	Total	**50**

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 24. Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.

Paper Style

Ques. No.	Particulars	From which Unit	Marks
Que. 1	Question 1	**1**	**10**
	Or		
	Question 1		
Que. 2	Question 2	**2**	**10**
	Or		
	Question 2		
Que. 3	Question 3	**3**	**10**
	Or		
	Question 3		
Que. 4	Question 4	**4**	**10**
	Or		
	Question 4		
Que. 5	Question 5	**5**	**10**
	Or		
	Question 5		
		Total	**50**

Course Title	BUSINESS MANAGEMENT – 1 (People Management)						
Name of Course	**Type of Course**	**Paper Code**	**Total Teaching Hours**	**Weekly Credits**	**Internal Marks**	**External Marks**	**External Exam. Time**
B. Com	Minor-1	Minor	60	4	50	50	2.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- The course aims to provide an overview to the learners of what it means to be an effective people manager. The programme is designed in such a manner so that the learners can develop leadership and communication skills and manage people in an organisation effectively.

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

- (a) Perform meditation techniques (Brain stilling exercise) for mind management;
    - Create a personal development plan for oneself;
    - Demonstrate decision making skills and prepare Time Management framework in real life situations;
- Analyse the applicability of People First Strategy in an organisation;
- Demonstrate team building skills and leadership qualities;
- Conduct team evaluation and assessment;
- Demonstrate skills to resolve conflicts in an organisation and lead teams.

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit 1	**MANAGING AND EVALUATING ONESELF**	**12**
	Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making - steps, Managing your Manager, Evaluating and building a personal development plan for oneself.	

Unit 2.	**MANAGING AND MOTIVATING OTHERS**	**12**
	Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others - Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People - People First Strategy: Emerging cases.	
Unit 3.	**BUILDING TEAM AND PEER NETWORKS**	**12**
	Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.	
Unit 4.	**MANAGING EVALUATION AND ASSESSMENT**	**12**
	Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.	
Unit 5.	**LEADING PEOPLE & RESOLVING CONFLICTS**	**12**
	Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organizational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.	

Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

REFERENCES

Suggested References Books

1. Wellington, P. (2011). Effective People Management: Improve Performance Delegate More Effectively. London: Kogan Page Publishers.
2. Thomas, M. (2007). Mastering People Management. London: Thorogood Publishing.
3. Randall, J., & Sim, A. J. (2013). Managing People at Work. Abingdon: Routledge. Thomson, R., & Thomson, A. (2012). Managing People. Abingdon: Routledge.

Note: Use the latest edition of the books.

Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

INTERNAL EVALUATION SCHEME		
NO	**Particulars**	**Marks**
1	**Mid Semester Exam/ Practical Exam (Mandatory)**	**25**
2	Class Test	05
3	Open book exam/test	05
4	Open note exam/test	05
5	Self-test/ Online test	05
6	Essay/Article writing	05
7	Quizzes/Objective test	05
8	Class assignment	05
9	Home assignment	05
10	Reports Writing	05
11	Research/Dissertation	05
12	Case Studies	05
13	Viva/Oral exam	05
14	Group Discussion	05
15	Role Play	05
16	Paper presentation/Seminar	05
17	Language Lab work	05
18	Interview	05
19	Craft work	05
20	Co-curricular work	05
21	Field Assignment	05
22	Poster Presentation	05
23	Attendance	05
24	Project Work	05
	Total	**50**

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 24. Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.

Paper Style

Ques. No.	**Particulars**	**From which Unit**	**Marks**
Que. 1	Question 1	**1**	**10**
	Or		
	Question 1		
Que. 2	Question 2	**2**	**10**
	Or		
	Question 2		
Que. 3	Question 3	**3**	**10**
	Or		
	Question 3		
Que. 4	Question 4	**4**	**10**
	Or		
	Question 4		
Que. 5	Question 5	**5**	**10**
	Or		
	Question 5		
		Total	**50**

Course Title	BANKING & FINANCE – 1						
Name of Course	**Type of Course**	**Paper Code**	**Total Teaching Hours**	**Weekly Credits**	**Internal Marks**	**External Marks**	**External Exam. Time**
B. Com	Minor-1	Minor	60	4	50	50	2.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- To acquaint the students with the Fundamentals of Banking.
- To Make the students aware of banking business and practices.
- to give thorough knowledge of banking operations.
- To enlighten the students regarding the new concepts introduced in the banking system.

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

1. After completion of the course, learners will be able to: Understand about Indianbanking system;
2. Gain an in-depth knowledge about the RBI Act, 1934;
3. Know about securitization and reconstruction of financial assets and enforcement of security interest Act, 2002;
4. Explain provisions and legal provisions of prevention of money laundering Act, 2002;
5. Understand in detail credit regulations in India.

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit 1	**HISTORY OF BANKING**	**12**
	Origin of the word 'Bank', Meaning and Definition of the Bank Concept. Definition of finance & Scope of banking finance. History Of Indian Banking and Types of banks in India.	
Unit 2.	**FUNCTIONS OF COMMERCIAL BANKS**	**12**
	• **Primary Functions :** Accepting Deposits (Current and Savings Deposits). Time Deposits (Recurring and Fixed Deposits), Granting Loans and Advances (Term Loan, Short term credit, Overdraft, Cash Credit, Purchasing and	

	Discounting of Bills). • **Secondary Functions:** Agency Functions-Payment and Collection of Cheques, Bills and Promissory notes. Execution of Standing Instructions, acting as a Trustee and Executor., General Utility Functions – Safe Custody, Safe Deposit Vaults, Remittances of Funds, Pension Payments, Acting as a Dealer of Foreign Exchanges.	
Unit 3.	**PROCEDURE FOR OPENING OF BANK ACCOUNT :**	**12**
	• Know your Customer Norms (KYC Norms). • Application From. • Proof of Residence. • Specimen Signature. • Nomination. • No Frills Account. • Procedure for Operating Deposit Account: Pay-in-Slips, Withdrawal Slips, Issue of Pass Book (Current, Saving or Recurring deposits), Issue of Cheque Book. • Issue of Fixed Deposit Receipts, Premature encashment of FDR, Loan against FDR. • Recurring Deposits, Premature encashment and Loan against Recurring Deposit	
Unit 4.	**CLOSURE OF ACCOUNTS & TYPES OF ACCOUNT HOLDERS**.	**12**
	• Closure of Accounts. • Transfer of Accounts to other branches. • Types of Account Holders: (Individual Account Holders) Single or Joint, Illiterate, Minor, Married women, Pardahnasin women, Non-Resident Indian accounts Types of Account Holders: (Institutional Account Holders) Sole Proprietorship Firm, Partnership Firm, Joint Stock Company, Hindu Undivided Family Business Firm, Clubs, Associations, Societies, Trusts	
Unit 5.	**METHODS OF REMITTANCES**	**12**
	Demand Drafts, Banker's Cheques, Mail Transfer, Telegraphic Transfer, Electronic Funds Transfer.	
	Total lecture/hours	**60**
Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.		

REFERENCES

Suggested References Books

1. Practice and Law of Banking –G. S. Gill
2. Banking : Law and Practice –P. N. Varshney
3. Banking : Law and Practice in India – Tannan
4. Banking : Law and practice in India – Maheshwari
5. Banking and Financial system –Vasant Desai
6. Fundamentals of Banking –Dr.R. S. S. Swami
7. Bank Management By Vasant Desai –Himalaya Publication
8. Bank and Institutional Management By Vasant Desai – Himalaya Publication
9. Microfinance – Dr. R. J .Yadav , Paradise Publication, Jaipur.
10. Aantarrashtriya Banking ane Nibandho – Dr. R. J. Yadav

Note: Use the latest edition of the books.

Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

INTERNAL EVALUATION SCHEME		
NO	**Particulars**	**Marks**
1	**Mid Semester Exam/ Practical Exam (Mandatory)**	**25**
2	Class Test	05
3	Open book exam/test	05
4	Open note exam/test	05
5	Self-test/ Online test	05
6	Essay/Article writing	05
7	Quizzes/Objective test	05
8	Class assignment	05
9	Home assignment	05
10	Reports Writing	05
11	Research/Dissertation	05
12	Case Studies	05
13	Viva/Oral exam	05
14	Group Discussion	05
15	Role Play	05
16	Paper presentation/Seminar	05
17	Language Lab work	05
18	Interview	05
19	Craft work	05
20	Co-curricular work	05
21	Field Assignment	05
22	Poster Presentation	05
23	Attendance	05
24	Project Work	05
	Total	**50**

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 24. Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.

Paper Style

Ques. No.	Particulars	From which Unit	Marks
Que. 1	Question 1	**1**	**10**
	Or		
	Question 1		
Que. 2	Question 2	**2**	**10**
	Or		
	Question 2		
Que. 3	Question 3	**3**	**10**
	Or		
	Question 3		
Que. 4	Question 4	**4**	**10**
	Or		
	Question 4		
Que. 5	Question 5	**5**	**10**
	Or		
	Question 5		
		Total	**50**

Course Title	BUSINESS ECONOMICS						
Name of Course	**Type of Course**	**Paper Code**	**Total Teaching Hours**	**Weekly Credits**	**Internal Marks**	**External Marks**	**External Exam. Time**
B. Com	Minor-1	Minor	60	4	50	50	2.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- To familiar the students with various micro economics concepts and their application in the Business decision-making.

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

- It illustrates how microeconomic concepts can be applied to analyses real life economic situations.
- The students learn some basic principles of microeconomics and interactions of supply and demand, characteristics of perfect competition, efficiency and welfare.
- They develop a sense of how the production is distributed among the different factors of production and the demand for inputs.

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit 1	**INTRODUCTION**	**12**
	• Meaning / Definitions of Business Economics • Nature and scope of Business Economics • Firm and its Objectives • Types of Business Decisions	
Unit 2.	**SOME BASIC CONCEPTS**	**12**
	• The Law of Demand • The Law of Supply	

	• Market Equilibrium • Production possibility frontier	
Unit 3.	**PRICE ELASTICITY OF DEMAND**	**12**
	• Meaning / Definitions of Price Elasticity of Demand • Types of Price Elasticity of Demand • Factors Affecting Price Elasticity of Demand • Importance of Price Elasticity of Demand	
Unit 4.	**PRODUCTION ANALYSIS**	**12**
	• Meaning and Nature of Production Function • Types of Production Function • The Law of variable proportion • The Law of Returns to Scale	
Unit 5.	**COST ANALYSIS**	**12**
	• Real cost, opportunity cost and monetary cost • Fixed Cost, Variable Cost and Total Cost • Average Cost, Marginal Cost (Short Run and Long Run) • Use of cost analysis in business	

Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

REFERENCES

Suggested References Books

- Vyashthi Arthashastra- Ek Parichay, NCERT, New Delhi
- Micro Economic Theory, H. L. Bhatia
- Micro Economic Theory, M.L. Jhingan
- Managerial Economics, P. L. Mehta
- Economics, Samuelson

Note: Use the latest edition of the books.

Other Sources:
- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

INTERNAL EVALUATION SCHEME		
NO	**Particulars**	**Marks**
1	**Mid Semester Exam/ Practical Exam (Mandatory)**	**25**
2	Class Test	05
3	Open book exam/test	05
4	Open note exam/test	05
5	Self-test/ Online test	05
6	Essay/Article writing	05
7	Quizzes/Objective test	05
8	Class assignment	05
9	Home assignment	05
10	Reports Writing	05
11	Research/Dissertation	05
12	Case Studies	05
13	Viva/Oral exam	05
14	Group Discussion	05
15	Role Play	05
16	Paper presentation/Seminar	05
17	Language Lab work	05
18	Interview	05
19	Craft work	05
20	Co-curricular work	05
21	Field Assignment	05
22	Poster Presentation	05
23	Attendance	05
24	Project Work	05
	Total	**50**

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 24. Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.

Paper Style

Ques. No.	**Particulars**	**From which Unit**	**Marks**
Que. 1	Question 1	**1**	**10**
	Or		
	Question 1		
Que. 2	Question 2	**2**	**10**
	Or		
	Question 2		
Que. 3	Question 3	**3**	**10**
	Or		
	Question 3		
Que. 4	Question 4	**4**	**10**
	Or		
	Question 4		
Que. 5	Question 5	**5**	**10**
	Or		
	Question 5		
		Total	**50**

Course Title	BUSINESS COMPUTER SCIENCE – 1 (Programming Methodology Using C Language)

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	Minor-1	Minor	60	4	50	50	2.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- To introduce students to the fundamental concepts of programming using the C language.
- To enable students to write simple programs using C language.
- To provide hands-on experience in programming using C language and problem-solving skills.
- To teach students the importance of structured programming.

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

- Understand the basic concepts of programming using the C language.
- Write, compile and execute programs using C language.
- Understand and apply the concepts of control statement, Library functions in C language.
- Develop problem-solving skills using C language.
- Use structured programming techniques to write programs in C language.
- Analyze and debug simple programs written in C language.

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit 1	**PROGRAMMING DEVELOPMENT TOOLS:**	**12**
	Flowchart & Algorithm	
Unit 2.	**C LANGUAGE BASICS**	**12**

	Structure of C program, Character set, Tokens[Keywords, Constants, Variables, Operators (arithmetic, relational, logical, conditional, increment/decrement), Expressions and it's evaluation, Data types (integer, char, float, long int)	
Unit 3.	**CONSOLE INPUT/OUTPUT**	**12**
	- I/O Library Functions: printf(), scanf() - Format Specifiers: %c, %s, %d, %ld, %f - Backslash Codes : \a , \b , \f , \n , \r , \t , \v , \' , \" , \? , \\ , \0	
Unit 4.	**LIBRARY FUNCTIONS**	**12**
	- Character I/O functions : getchar(), getch(), getche(), putchar(), putch(), gets(), puts() Mathematical Functions: pow(), abs(), sqrt(), ceil(), floor(), mod()	
Unit 5.	**CONTROL STATEMENT(WITHOUT NESTING)**	**12**
	Decision Statements: if … else Looping Statements: for, while, do … while	
	PRACTICAL	**60**
	- Programming Algorithm, Flow Chart And Programming Exercise Exercise Using Unit 1 To 5. (In C Language)	

Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 60 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 4 Hours/week = 4 credits and additional practical 4 hours/week = 2 credits. Total credit is 6.

Examination:

- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal).
- University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks). University Examination: 2 Hours

Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

REFERENCES

Suggested References Books

1. Programming C By Balagurusamy
2. Programming C By Yashwant Kanitkar

Note: Use the latest edition of the books.

Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

INTERNAL EVALUATION SCHEME		
NO	**Particulars**	**Marks**
1	**Mid Semester Exam/ Practical Exam (Mandatory)**	**25**
2	Class Test	05
3	Open book exam/test	05
4	Open note exam/test	05
5	Self-test/ Online test	05
6	Essay/Article writing	05
7	Quizzes/Objective test	05
8	Class assignment	05
9	Home assignment	05
10	Reports Writing	05
11	Research/Dissertation	05
12	Case Studies	05
13	Viva/Oral exam	05
14	Group Discussion	05
15	Role Play	05
16	Paper presentation/Seminar	05
17	Language Lab work	05
18	Interview	05
19	Craft work	05
20	Co-curricular work	05
21	Field Assignment	05
22	Poster Presentation	05
23	Attendance	05
24	Project Work	05
	Total	**50**

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 24. Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.

Paper Style

Ques. No.	Particulars	From which Unit	Marks
Que. 1	Question 1	**1**	**10**
	Or		
	Question 1		
Que. 2	Question 2	**2**	**10**
	Or		
	Question 2		
Que. 3	Question 3	**3**	**10**
	Or		
	Question 3		
Que. 4	Question 4	**4**	**10**
	Or		
	Question 4		
Que. 5	Question 5	**5**	**10**
	Or		
	Question 5		
		Total	**50**

Course Title	**ADVANCE BUSINESS STATISTICS - 1**						
Name of Course	**Type of Course**	**Paper Code**	**Total Teaching Hours**	**Weekly Credits**	**Internal Marks**	**External Marks**	**External Exam. Time**
B. Com	Minor-1	Minor	60	4	50	50	2.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- To collected data in terms of experimental designs and statistical surveys.
- Organizing and summarizing the data.
- Analyzing the data and drawing conclusions from it

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

- Examine and understand the various descriptive properties of statistical data.
- Solve applied problems in differential and integral calculus;
- Differentiate between various sampling techniques
- Analyse the underlying relationships between the variables to use simple regression Models.
- Examine and apply index numbers to real life situations.
- To learn rigorous development of statistics that emphasizes the definition and study of numerical measures that describes population variables

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:

Units	**Title of the Unit and the Topics**	**No. of Lectures**
Unit 1	**DISPERSION AND SKEWNESS**	**12**
	- Measurement of Dispersion - Coefficient of variation - Variance - Measurement of skew ness 1. Method of Karl Pearson's 2. Method of Bowley	

	Examples	
Unit 2.	**INDEX NUMBER**	**12**
	- Meaning And Definition of Index Number - Uses And Limitation of Index Number - Construction Of Wholesale Price Index Number - Method of Calculation of Index Numbers (Laspeyre's , Paasche's , Fisher) - Two Main Tests of Index Numbers - Aggregate Expenditure and Family Budget Method Examples	
Unit 3.	**SAMPLING**	**12**
	- Idea Of Population and Sample - Advantages Of Sampling and Limitation of Sampling - Characteristics Of Good Sample - With And Without Replacement Sampling - Sampling And Non-Sampling Errors - Sampling Method 1. Simple Random Sampling 2. Stratified Random Sampling Drawing of All possible random samples of given size (Two or Three) from a population (with and without Replacement) - Calculation of variance of simple random sample mean, stratified sample mean (Two or three Strata) Examples	
Unit 4.	**LINEAR CORRELATION**	**12**
	- Meaning and Definition - Types of correlation - Methods for correlation 1. Scatter Diagram method 2. Karl Pearson's method 3. Spearman's Rank method - Probable Error and standard error of coefficient of correlation - Coefficient of correlation Bivariate frequency distribution - Examples	
Unit 5.	**LINEAR REGRESSION**	**12**
	- Meaning and Definition of Regression - Properties Of Regression Co-efficient - Relation Between Correlation and Regression Co-Efficient - Two Lines of Regressions - Regression Coefficients from Bivariate Frequency Distribution - Examples	
Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.		

REFERENCES

Suggested References Books

1. Advance Practical Statistics : S. P.Gupta
2. Fundamental of Statistics : V. K. Kapoor and S.C. Gupta
3. Fundamental of Mathematics and Statistics : V. K. Kapoor and S.C. Gupta
4. Fundamental of Statistics : D .N Elhance

Note: Use the latest edition of the books.

Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

INTERNAL EVALUATION SCHEME		
NO	**Particulars**	**Marks**
1	**Mid Semester Exam/ Practical Exam (Mandatory)**	**25**
2	Class Test	05
3	Open book exam/test	05
4	Open note exam/test	05
5	Self-test/ Online test	05
6	Essay/Article writing	05
7	Quizzes/Objective test	05
8	Class assignment	05
9	Home assignment	05
10	Reports Writing	05
11	Research/Dissertation	05
12	Case Studies	05
13	Viva/Oral exam	05
14	Group Discussion	05
15	Role Play	05
16	Paper presentation/Seminar	05
17	Language Lab work	05
18	Interview	05
19	Craft work	05
20	Co-curricular work	05
21	Field Assignment	05
22	Poster Presentation	05
23	Attendance	05
24	Project Work	05
	Total	**50**

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 24. Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.

Paper Style

Ques. No.	Particulars	From which Unit	Marks
Que. 1	Practical Question 1 **Or** Practical Question 1	**1**	**10**
Que. 2	Practical Question 2 **Or** Practical Question 2	**2**	**10**
Que. 3	Practical Question 3 **Or** Practical Question 3	**3**	**10**
Que. 4	Practical Question 4 **Or** Practical Question 4	**4**	**10**
Que. 5	Practical Question 5 **Or** Practical Question 5	**5**	**10**
		Total	**50**

Course Title	**ENTERPRENEURSHIP DEVELOPMENT-1**						
Name of Course	**Type of Course**	**Paper Code**	**Total Teaching Hours**	**Weekly Credits**	**Internal Marks**	**External Marks**	**External Exam. Time**
B. Com	MDC-1	MDC	60	4	50	50	2.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:
To make the students aware about the business environment to create entrepreneurial awareness among students. To motivate students to make their mind set for taking up entrepreneurship as career.

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

- Define and understand the key concepts of entrepreneurship.
- Understand the nature of entrepreneurship and the entrepreneurial process.
- Develop the skills necessary to start and manage a business.
- Apply entrepreneurial principles to other areas of life.

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit 1	**INTRODUCTION**	**12**
	Meaning, definitions and features of entrepreneur > Basic function of entrepreneur: reference to leadership, Innovation, Risk-Bearing. > Emergence and development of Entrepreneurial class in World	
Unit 2.	**ENTREPRENEURIAL CLASS IN INDIA**	**12**
	Emergence and development of Entrepreneurial class in India > Causes of inadequate development of Entrepreneurial class in India > Remedial suggestions for development of Entrepreneurial class in India	
Unit 3.	**THEORIES OF ENTREPRENEURSHIP'S**	**12**

	Innovation Theory > Achievement-motivation Theory > Social Change Theory > Economic Theories in Brief	
Unit 4.	**ENTREPRENEURSHIP**	**12**
	Meaning and definitions of Entrepreneurship > Features of Entrepreneurship > Factors of Entrepreneurship	
Unit 5.	**SOCIAL RESPONSIBILITIES AND ACCOUNTABILITY**	**12**
	Responsibility to employees > Responsibility to other business and voluntary organizations > Responsibility to Investors > Responsibility to customers	

Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

REFERENCES

Suggested References Books

1. Entrepreneurship - Hisrich & Peters
2. Entrepreneurship Megabucks - Siner A David
3. Entrepreneurship - New Venture Creation - Holt
4. Venture Capital - The Indian Experiences - J. M. Pandey
5. Project Preparation, Appraisal and Implementation P. Chandra

Note: Use the latest edition of the books.

Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

INTERNAL EVALUATION SCHEME		
NO	**Particulars**	**Marks**
1	**Mid Semester Exam/ Practical Exam (Mandatory)**	**25**
2	Class Test	05
3	Open book exam/test	05
4	Open note exam/test	05
5	Self-test/ Online test	05
6	Essay/Article writing	05
7	Quizzes/Objective test	05
8	Class assignment	05
9	Home assignment	05
10	Reports Writing	05
11	Research/Dissertation	05
12	Case Studies	05
13	Viva/Oral exam	05
14	Group Discussion	05
15	Role Play	05
16	Paper presentation/Seminar	05
17	Language Lab work	05
18	Interview	05
19	Craft work	05
20	Co-curricular work	05
21	Field Assignment	05
22	Poster Presentation	05
23	Attendance	05
24	Project Work	05
	Total	**50**

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 24. Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.

Paper Style

Ques. No.	Particulars	From which Unit	Marks
Que. 1	Question 1	**1**	**10**
	Or		
	Question 1		
Que. 2	Question 2	**2**	**10**
	Or		
	Question 2		
Que. 3	Question 3	**3**	**10**
	Or		
	Question 3		
Que. 4	Question 4	**4**	**10**
	Or		
	Question 4		
Que. 5	Question 5	**5**	**10**
	Or		
	Question 5		
		Total	**50**

Course Title	PERSONALITY DEVELOPMENT AND CORPORATE SKILLS

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	MDC-1	MDC	60	4	50	50	2.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- The course aims to provide in-depth information about personalities. It will help the learner gain a better understanding about those around.

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

- Gather a detailed understanding about personality development, personality traits, types etc.
- Learn their personality better and understand the stages of personality development and enhance their self-esteem.
- Apprehend methods and ways to improve one‘s interpersonal relationship with those around them for better growth and opportunities.
- Explain attitudes better and learn about negative and positive attitudes.
- Learn about various skills for employability to enhance personality.

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit 1	**INTRODUCTION TO PERSONALITY**	12
	Definition of Personality, Pillars of personality, Self-Introspection, Self- Assessment, Self-Appraisal, Self-Development and Self Interrogation	
Unit 2.	**A NEW APPROACH TO SELF IDENTIFICATION AND SELF ASSESSMENT**	12
	Introduction, Self-Centric Process, Self-Belief System, Self-Concept System, Scale of Assessment, Self-Qualifying Factors, Self-Identification Matrix,	

	Packaging of Self Identity	
Unit 3.	**INTERPERSONAL RELATIONSHIPS**	**12**
	Define Interpersonal Relationships, Nature and Scope of Interpersonal Relationships, difference between aggressive, submissive and assertive Behaviours, Lateral thinking, Enhancing Interpersonal Skills to improve relationships.	
Unit 4.	**APPROACHES OF DEVELOPMENT**	**12**
	Concept, Significance, Factors affecting attitudes; Positive attitude, Advantages, Negative attitude, Disadvantages, Ways to develop positive attitude, Carl Jung's contribution to personality development, theories of attitude	
Unit 5.	**EMPLOYABILITY & DEVELOPING PERSONALITY**	**12**
	Skills enhancing Personality; Body language, Problem-solving, Conflict and Stress Management, Decision-making skills, Time management and Goal Setting; Setting Smart Goals; Employability Quotient; Resume building- The art of participating in Group Discussion, Preparing for interview	

Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

REFERENCES

Suggested References Books

1. Enhance your employability: A Practical manual to career planning, interview process and group discussion- Dr. V. K Verma & Prof. N. K Chadha.
2. Understanding Psychology: By Robert S Feldman. (Tata McGraw Hill Publishing).

1. Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
2. Effective Business Communication – H.Murphy.
3. Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
4. Hurlock Elizabeth B Personality Development Tata Mcgraw Hill New Delhi.
5. Mcgrath Eh Basics Management Skills For All Printish Hall Of India Pvt Ltd New Delhi.
6. Mitra Barun(2016). Personality development and soft Skills.Oxford University Press.
7. Personality Development and Career management: By R.M.Onkar (S Chand Publications).
8. Personality Development and Career management: By R.M.Onkar (S Chand Publications).
9. Seven Habits Of Highly Effective People – Stephen Covey.
10. Social Psychology: By Robert S Feldman. (Tata McGraw Hill Publishing.
11. Three Basic Managerial Skills For All – Hall Of India Pvt Ltd New Delhi.

Note: Use the latest edition of the books.
Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

INTERNAL EVALUATION SCHEME		
NO	**Particulars**	**Marks**
1	**Mid Semester Exam/ Practical Exam (Mandatory)**	**25**
2	Class Test	05
3	Open book exam/test	05
4	Open note exam/test	05
5	Self-test/ Online test	05
6	Essay/Article writing	05
7	Quizzes/Objective test	05
8	Class assignment	05
9	Home assignment	05
10	Reports Writing	05
11	Research/Dissertation	05
12	Case Studies	05
13	Viva/Oral exam	05
14	Group Discussion	05
15	Role Play	05
16	Paper presentation/Seminar	05
17	Language Lab work	05
18	Interview	05
19	Craft work	05
20	Co-curricular work	05
21	Field Assignment	05
22	Poster Presentation	05
23	Attendance	05
24	Project Work	05
	Total	**50**

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 24. Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.

Paper Style

Ques. No.	Particulars	From which Unit	Marks
Que. 1	Question 1 **Or** Question 1	**1**	**10**
Que. 2	Question 2 **Or** Question 2	**2**	**10**
Que. 3	Question 3 **Or** Question 3	**3**	**10**
Que. 4	Question 4 **Or** Question 4	**4**	**10**
Que. 5	Question 5 **Or** Question 5	**5**	**10**
		Total	**50**

Course Title	**ACCOUNTING STANDARD-1**						
Name of Course	**Type of Course**	**Paper Code**	**Total Teaching Hours**	**Weekly Credits**	**Internal Marks**	**External Marks**	**External Exam. Time**
B. Com	MDC-1	MDC	60	4	50	50	2.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to: Accounting standards are required to bring uniformity in accounting methods by proposing standard treatments to the accounting issue.

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

- To discuss the existing accounting theory practices to obtain a better understanding of them.
- To discuss the financial position, changes in financial position, performance of entities which is very important for the purpose of economic decision making.
- To identify the transparency, reliability, consistency and comparability of financial statements.
- To know the reliability and comparability that a reporting entity provides regarding acquisition and consolidations.
- To compare and understand the differences in the financial reporting across the globe

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit 1	**INTRODUCTION OF AS & IFRS**	**12**
	Accounting Standard: Introduction, Meaning, Need of Accounting Standard, Objectives of Accounting Standard, Accounting Standard Board (ASB), Process of formulation of Accounting Standards, Applicability of Accounting Standards. IFRS: Meaning, Concept, Need, Key Features, Objectives, Importance & Limitations, Difference between Ind As & IFRS 12	

Unit 2.	**ACCOUNTING STANDARD 1, 2 & 3**	**12**
	- AS 1 : Disclosure of Accounting Policies - AS 2 : Valuation of Inventories - AS 3 : Cash Flow Statements Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	
Unit 3.	**ACCOUNTING STANDARD 4, 5 & 7**	**12**
	-AS 4 : Contingencies and Events Occurring After Balance Sheet Date -AS 5 : Net profit or Loss for the period, Prior Period Items and Changes in Accounting Policies -AS 7 : Construction Contracts Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	
Unit 4.	**ACCOUNTING STANDARD 9, 10 & 11**	**12**
	- AS 9 : Revenue Recognition - AS 10 : Property, Plant and Equipment - AS 11 : The Effects of Changes in Foreign Exchange Rates Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	
Unit 5.	**ACCOUNTING STANDARD 12 13 & 14**	**12**
	- AS 12 : Accounting for Government Grants - AS 13 : Accounting for Investments - AS 14 : Accounting for Amalgamations Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	

Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

REFERENCES

Suggested References Books

1.Kenneth S. Most, "Accounting Theory", Ohio Grid Inc.

2. JawaharLal, "Corporate Financial Reporting: Theory and Practice" Taxman, 2nd Ed.

3. Vijay Kumar, M.P, "First Lesson on Accounting Standards", Snowwhite.

4. Glautier, H.W.E. And Undordown, B. "Accounting Theory and Practice" (Arnold Heinemann).

Note: Use the latest edition of the books.

Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

INTERNAL EVALUATION SCHEME		
NO	**Particulars**	**Marks**
1	**Mid Semester Exam/ Practical Exam (Mandatory)**	**25**
2	Class Test	05
3	Open book exam/test	05
4	Open note exam/test	05
5	Self-test/ Online test	05
6	Essay/Article writing	05
7	Quizzes/Objective test	05
8	Class assignment	05
9	Home assignment	05
10	Reports Writing	05
11	Research/Dissertation	05
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15	Role Play	05
16	Paper presentation/Seminar	05
17	Language Lab work	05
18	Interview	05
19	Craft work	05
20	Co-curricular work	05
21	Field Assignment	05
22	Poster Presentation	05
23	Attendance	05
24	Project Work	05
	Total	**50**

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 24. Each Contains five marks. Student should secure 18 Marks for passing in internal Exa

Paper Style

Ques. No.	Particulars	From which Unit	Marks
Que. 1	Question 1	**1**	**10**
	Or		
	Question 1		
Que. 2	Question 2	**2**	**10**
	Or		
	Question 2		
Que. 3	Question 3	**3**	**10**
	Or		
	Question 3		
Que. 4	Question 4	**4**	**10**
	Or		
	Question 4		
Que. 5	Question 5	**5**	**10**
	Or		
	Question 5		
		Total	**50**