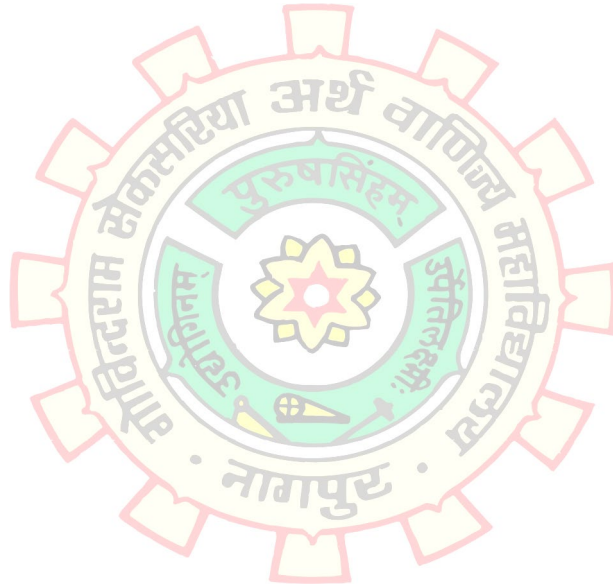


Name of Course: B.Com. (Major in Finance & Accountancy)

Semester – I

Fundamentals of Finance (BCFA 1.1)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core
Objectives: <ol style="list-style-type: none"> 1. To develop an understanding of the fundamental concepts of finance. To make the students familiar with the sources of finance. 2. To enable students to understand the financial statement. 3. To develop an understanding of decision-making factors in finance. 			
Learning outcome: <ol style="list-style-type: none"> 1. The students will be able to understand the importance Finance. 2. The students will be able to know the various sources of finance. 3. The students will be able to understand the requirement of Financial Planning. 4. The students will be able aware about the basics of financial decision making. 			
Unit	Content		
I	Introduction to Finance <ul style="list-style-type: none"> • Finance - Meaning, Scope, Importance • Role of Finance in organisation and society • Overview of Financial Market and Financial Institution • Concept of Time Value of Money 		
II	Sources of Finance <ul style="list-style-type: none"> • Internal Sources of Finance - Retained earnings-, Sale of assets, Depreciation Fund, Working Capital • External Sources of Finance - Equity Financing, Debt Financing, Government Sources, Trade Credit, Factoring, Crowdfunding • Lease Financing - Concept, Types of Leases (Operating Lease and Financial Lease), Lease vs. Buy Decisions • Hybrid Sources - Convertible Share, Convertible Bonds, Preference Shares 		
III	Financial Planning <ul style="list-style-type: none"> • Financial Planning, Elements of Financial Planning, Importance of Budgeting and Financing, Long-term Financial Planning, Concept of Capital Budgeting • Financing Decisions, Factors influencing financing decisions • Investment - Concept, Objectives, Constraints 		
IV	Financial Decision-Making <ul style="list-style-type: none"> • Understanding key financial statements (income statement, balance sheet, cash flow statement) • Recognizing the importance of financial statements for decision-making • Concepts of risk and return in investing, Relationship between risk and potential rewards • Ethical considerations in finance, Corporate social responsibility in financial decision-making 		
Books Recommended:			
<ol style="list-style-type: none"> 1. Principles of Corporate Finance by Richard A. Brealey, Stewart C. Myers, and Franklin Allen, Publisher: McGraw-Hill Education, Latest Edition 2. Fundamentals of Financial Management by Eugene F. Brigham and Joel F. Houston, Publisher: Cengage Learning, Latest Edition 			

3. **Financial Management: Principles and Applications** by Sheridan Titman and Arthur J. Keown, Publisher: Pearson Education, Latest Edition
4. **Fundamentals of Financial Management** by Ramesh K. S. Rao and Seema Srivastava, Publisher: Himalaya Publishing House, Latest Edition
5. **Financial Management: Principles and Practice** by S.N. Maheshwari and S.K. Maheshwari, Publisher: Vikas Publishing House, Latest Edition



Name of Course: B.Com. (Major in Finance & Accountancy)

Semester – I

Company Law - I (BCFA 1.2.1)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic / Open Elective
Objectives: <ol style="list-style-type: none">1. To provide students with a foundational understanding of company law and its significance in the business world.2. To familiarize students with the legal requirements and procedures for the formation and incorporation of companies.			
Learning outcome: <ol style="list-style-type: none">1. The students will be able to understand the incorporation process and the legal documents required for company formation.2. The students will be able to analyse the roles and responsibilities of directors, rights and obligations of shareholders, and the principles of corporate governance.			
Unit	Content		
I	Formation and Incorporation of Companies <ul style="list-style-type: none">• Introduction to Company Law - Definition and characteristics of a company, Evolution and importance of Company Law• Types of Companies - Sole proprietorship, partnership, and corporation, Distinction between private and public companies• Incorporation of Companies - Promoters and their legal position, Memorandum of Association and Articles of Association, Statutory requirements for incorporation• Corporate Veil and Lifting the Corporate Veil - Concept of the corporate veil,• Circumstances where the corporate veil can be lifted		
II	Corporate Governance and Management <ul style="list-style-type: none">• Corporate Governance - Principles and significance of corporate governance, Board of directors and Roles and responsibilities of directors, Corporate governance practices in India• Shareholders and Share Capital - Rights and obligations of shareholders, Types of shares and share capital, Shareholders' meetings and voting rights• Corporate Management and Administration - Appointment and removal of directors, Powers and duties of directors, Role of company secretary• Insider Trading and Corporate Social Responsibility (CSR) - Prohibition of insider trading, Concept and significance of CSR		
Books Recommended:			
<ol style="list-style-type: none">1. Company Law by Avtar Singh, Publisher: Eastern Book Company (EBC)2. Company Law by Ravi Puliani, Publisher: Taxmann Publications Pvt. Ltd.3. Company Law by Kapoor N.D., Publisher: Sultan Chand & Sons4. Company Law by S.K. Kapoor, Publisher: S. Chand Publishing			

Name of Course: B.Com. (Major in Finance & Accountancy)

Semester – I

Entrepreneurship Development (BCFA 1.2.2)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic / Open Elective
Objectives: 1. To understand the importance and significance of Entrepreneurship development. 2. To understand the process and opportunities available for new entrant.			
Learning outcome: After learning this subject, students would be able to understand: 1. The importance of entrepreneurship. 2. Basic knowledge to establish business.			
Unit	Content		
I	Entrepreneurship: Meaning- importance- nature, types, and challenges. Role and Functions of Entrepreneur; Entrepreneurial leadership - meaning and characteristics, entrepreneurial leadership, Significance and impediment of creativity in entrepreneurship process, Techniques of Idea generation and screening, Steps of Idea Generation.		
II	New Venture planning and financing: Franchising-process and opportunities, Business plan-need, perspective, elements, Business plan failures, managing growing and ending the new venture - Preparing for the new venture launch, criteria for evaluating new venture proposals; Early management decisions; New venture expansion strategies and issues.		
Books Recommended:			
1. Entrepreneurship: Creating and Leading an Entrepreneurial Organization , Kumar, Arya, Pearson, India 2. Entrepreneurship: Starting, Developing and Managing a New Enterprise , Hishrich, Peters, Irwin 3. Launching New Ventures: An Entrepreneurial Approach Cengage Learning, Allen, K.R., 4. Entrepreneurship Development , Ramachandran K., Tata McGraw Hill, New Delhi, India. 5. Entrepreneurship , Roy, Rajeev, Oxford University Press. 6. Entrepreneurship , Hisrich, Robert D., Michael Peters and Dean Shephered, Tata McGraw Hill, New Delhi			

Name of Course: B.Com. (Major in Finance & Accountancy)

Semester – I

Business Organization and Systems (BCFA 1.3.1)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic / Open Elective
Objectives:			
<ol style="list-style-type: none"> To provide students with a foundational understanding of company law and its significance in the business world. To familiarize students with the legal requirements and procedures for the formation and incorporation of companies. 			
Learning outcome:			
<ol style="list-style-type: none"> The students will be able to understand the incorporation process and the legal documents required for company formation. The students will be able to analyse the roles and responsibilities of directors, rights and obligations of shareholders, and the principles of corporate governance. 			
Unit	Content		
I	<p>Nature and scope of business: Meaning and definition of business, characteristics, objectives of business, classification of business activities, Industry, Service, Commerce & Trade.</p> <p>Forms of Business Units: Meaning, Characteristics of Sole Trader, Partnership, One Person Company, Private Company, Joint Stock Company Concept, Classification, Service sector business: - meaning, types including BPO and KPO, advantage its role in economy.</p>		
II	<p>Organization: Meaning, Definition, Concept and functions of Organization, Principles of Organization, Types of Organization, Advantages and Disadvantages.</p> <p>Recent Trends in Business Organization: Internal constituents of the Business Organization; key managerial personnel (KMP); chairman- qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; E-commerce - Concept</p>		
Books Recommended:			
<ol style="list-style-type: none"> Financial Accounting - Paul, S. K, New Central Book Agency Financial Accounting for Managers - Ghosh, T. P. Taxman Allied Service Financial Accounting - Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications. Financial Accounting - Dr. V. K. Goyal, Published by Excel Books Financial Accounting - Jain S.P., Narang K.L., Kalyani Publishers, Delhi. Financial Accounting - Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi Accounting Standards, D. G. Sharma, Taxmann Publications. 			

Name of Course: B.Com. (Major in Finance & Accountancy)

Semester – I

Business Environment (BCFA 1.3.2)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic / Open Elective
Objectives: <ol style="list-style-type: none"> To enable students to understand the impact of environment on the business. To understand the business strategies and environment, along with an exposure to elements of external business environment. 			
Learning outcome: After learning this subject, students would be able understand: <ol style="list-style-type: none"> The business environment and develop the skills for analysis of business environment. The purpose of regulation & regulatory role of the Government. 			
Unit	Content		
I	Business Environment: Meaning of business, Concept of Business environment, characteristics of Business environment, components/factors of the Business Environment (internal environment & external environment), types of external environment Socio-Cultural Environment: Introduction, nature of culture, impact of culture, Demographic environment Economic Role of Government: Objectives of regulatory function of government, regulatory authorities, purposes of regulation.		
II	Liberalization: Meaning, objectives, benefits and limitations Privatization: Meaning of Privatization, Objectives, benefits and problems with Privatization, obstacles to privatization in India. Globalization: Meaning of Globalization, reasons for globalization, features and benefits of Globalization, Role of WTO. Analysis of Business Environment: PESTEL, STEEP, PORTER'S five forces model, SWOT analysis		
Books Recommended:			
<ol style="list-style-type: none"> Business environment - Veena K Pailwar; PHI Business Environment - Francis Cherunilam, Himalaya Publishing House, New Delhi. Essentials of Business Environment - Aswathappa, Himalaya Publishing House, New Delhi. Indian Economy - Mishra and Puri, Himalaya Publishing House, New Delhi. Business Environment - Raj Aggarwal Excel Books, Delhi. Business Environment - Dr. V C Sinha, SBPD Publications. 			

Name of Course: B.Com. (Major in Finance & Accountancy)

Semester – I

Computer Application in Business (BCFA 1.4)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Vocational Skill Courses
Objectives:			
<ol style="list-style-type: none"> 1. To enable students to understand the use of MS Word and MS Power Point. 2. To enable students to understand the use of MS Excel in data processing. 			
Learning outcome: After learning this subject, students would be able understand:			
<ol style="list-style-type: none"> 1. The use of MS Word and MS Power Point in word processing and making presentations. 2. The use of MS Excel in data processing in general business applications. 			
Unit	Content		
I	<p>Microsoft Word: MS-Office Installation and Introduction to MS-Word, Parts of the MS-Word Window, working with various Menus, Inserting Tables, Mail-Merge, Macros, Templates, and Inserting Images and Pictures to the MS-Word.</p> <p>Microsoft Power Point: Introduction to MS-PowerPoint, Insertion, Deletion, Copying Slides, Slide Numbering, Header and Footer, Different Layouts, Master Slide, Inserting Tables, Sounds, Charts, Different Objects, Animation, Slide Transition.</p>		
II	<p>Microsoft Excel: Introduction to MS-Excel, Elements of MS-Excel Workbook, Navigation, Entering and Editing, Formatting Cells, Formulas and Functions, V-Lookup, H-Lookup, Data Sorting, Conditional Formatting, Filters, Goal Seek, Tables, Views, Charts, Linking, Data Consolidation, Pivot Table.</p>		
Books Recommended:			
<ol style="list-style-type: none"> 1. Computer Fundamentals – P. K. Sinha, BPB Publication, New Delhi 2. A First Course in Computers – Sanjay Saxena, Vikash Publishing House Pvt. Ltd. New Delhi 3. I.T. Today, Encyclopedia – S. Jaiswal, Galgotia Publications, New Delhi 4. Learn Microsoft Office 2019 – Linda Foulkes, Packt Publishing Limited; Illustrated edition (29 May 2020) 			

Name of Course: B.Com. (Major in Finance & Accountancy)

Semester – I

Basics of Communication Skills (BCFA 1.5.1)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
Objectives: 1. To develop communication skills 2. To improve the oral and written skills 3. To understand the various types of communication			
Learning outcome: After learning this subject, students would be able to understand: 1. The Importance and need of communication skills. 2. The process and features of communication. 3. Mediums of communication – Oral, written, print, electronic.			
Unit	Content		
I	1. Definition and importance of communication 2. Features and types of communication--- upward, downward, horizontal, vertical etc. 3. Process/ Cycle of communication---- sender, receiver, channel, feedback etc. 4. Verbal/ Non – Verbal communication---- gesture, posture, eye contact etc. 5. Oral & Written communication---- Advantages & Disadvantages		
II	1. Medium and Channels of communication 2. Print Media 3. Electronic Media 4. Advantages and Disadvantages of Print and Electronic media 5. Internet---- Advantages & Disadvantages		
Books Recommended: 1. Business Communication – Urmila Rai, S.M. Rai - (Himalaya Publishing House) 2. Business Communication – V. K. Jain & Omprakash Biyani (S. Chand) 3. Business Correspondence and Report Writing – R. C. Sharma & Krishna Mohan (Tata McGraw-Hill) 4. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan)			

Name of Course: B.Com. (Major in Finance & Accountancy)

Semester – I

Management Skills (BCFA 1.5.2)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
Objectives: <ol style="list-style-type: none">1. To understand Management Skills2. To understand its importance3. To develop efficient Management system			
Learning outcome: After learning this subject, students would be able to understand: <ol style="list-style-type: none">1. The Importance and scope of Management and role of Managers2. The importance of planning and organizing3. Leadership for proper management			
Unit	Content		
I	i) Meaning, Objectives, Scope, Importance of Management ii) Functions of Management, Role of Managers, Quality of Managers. iii) Planning: Meaning, Importance, Objectives, Types and Limitations of Planning, Essentials of good plans. iv) Organizing: Meaning, Principles, Importance and Types of Organization. v) Co-Ordination: Meaning, Concept, Importance, Need of Coordination.		
II	i) Types of Management Skills----Technical, personal, Human or Interpersonal etc. ii) Technical Skills-Use of gadgets for proper management iii) Personal Skills-Integrity, dedication, empathy iv) Interpersonal Skills-communication Skills-Oral, written, non-verbal, listening v) Leadership Skills-Personality skills, self-confidence, negotiation, persuasion skills		
Books Recommended:			
1. Essential of Business Administration – K. Aswathapa, Himalaya Publishing House. 2. Management – Concept and Strategies, J. S. Chandan, Vikas Publishing. 3. Principles of Management – Tripathi, Reddy, Tata McGraw Hill. 4. Principles of Management – Ramasamy T, Himalaya Publishing House. 5. Principles of Business Management – Sherlekar, Himalaya Publishing House.			

Name of Course: B.Com. (Major in Finance & Accountancy)

Semester – I

Hindi (BCFA 1.6.1)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses
उद्देश्य: कोई भी भाषा मनुष्य को परिष्कृत, परिमार्जित और संस्कारित बनाकर उसके व्यक्तित्व के गुणों को सुवासित कर समाज में फैलाती है। आधुनिकता के इस युग में समय की मांग को देखकर युग के साथ कदम से कदम मिलकर चलने के लिए हिंदी ने अपने पुरातन रूप को परिवर्तित कर व्यावहारिक हिंदी को अपनाया।			
परिणाम एक विश्लेषण: १. साहित्य अध्ययन द्वारा विद्यार्थियों में साहित्य रूचि जागृत हुई। २. इस व्यावहारिक हिंदी के माध्यम से हिंदी भाषी व्यक्ति रोजगार के क्षेत्र में स्वयं को सिद्ध कर सकता है। वैश्वीकरण के इस युग में व्यक्ति हिंदी के अध्ययन द्वारा चरित्र निर्माण के साथ साथ जीविकोपार्जन भी कर सकता है।			
Unit	Content		
I साहित्यिक हिंदी	गद्य भाग ➤ व्यवसाय का सत्य (श्री जैनेन्द्र कुमार) ➤ नेतृत्व : इंफोसिस यात्रा के दौरान सीखे सबक (नारायण मूर्ति) पद्य भाग ➤ नागरी और हिंदी (मैथिली शरण गुप्त) ➤ प्रगति/ हार (अरविन्द भट्ट)		
II व्यावहारिक हिंदी	➤ साक्षात्कार : स्वरूप, परिभाषा , विशेषताएँ , प्रकार , पूर्व तैयारी , समस्याएँ , व्यावहारिक रूप ➤ हिंदी पत्रकारिता : परिचय और विकास , पत्रकारिता लेखन , समाचार लेखन , फीचर लेखन		
Books Recommended:			
संदर्भ ग्रंथ :- १. राष्ट्रसंत तुकडोजी महाराज नागपुर विद्यापीठ की B.COM हिंदी की पाठ्य पुस्तक २. प्रयोजन मूलक हिंदी : डॉ. पी. लता			

Name of Course: B.Com. (Major in Finance & Accountancy)

Semester – I

Marathi (BCFA 1.6.2)

Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses
<p>उद्दिष्टे:- भाषा मानवाला परिष्कृत, परीमार्जीत आणि संस्कारित बनवून त्यांच्या व्यक्तित्व गुणांचा सुवास समाजामध्ये पसरविण्याचे कार्य करीत असते. विद्यार्थ्यांना उद्यमशील प्रेरणेबरोबरच मानवी जीवनातील उच्च मूल्यांची ओळख करून देणे. वैश्विकरणाच्या युगात चारित्र्यनिर्मिती बरोबरच व्यक्तीला रोजगाराच्या क्षेत्रात स्वयंपूर्ण सिद्ध करण्यासाठी व्यावहारिक मराठीला उपजीविकेचे साधन म्हणून स्वीकारणे. मराठी भाषेचा अभ्यास करणाऱ्या व त्यासोबतच स्पर्धापरीक्षेची तयारी करणाऱ्या विद्यार्थ्यांमध्ये निबंध लेखनाचे कौशल्य विकसित करणे.</p>			
<p>Learning outcome: साध्य (अध्ययन निष्पत्ती): घटक 1 – (गद्य विभाग) आणि घटक 2 (पद्य विभाग) लेखक, कवी आणि कवयित्री यांच्या साहित्याचे विद्यार्थ्यांनी आवडीने अध्ययन करून त्यांची समाजोपयोगी मते जाणून घेतली. घटक 2 – वैश्विकरणाच्या युगात चारित्र्यनिर्मिती बरोबरच व्यक्तीला रोजगाराच्या क्षेत्रात स्वयंपूर्ण सिद्ध करण्यासाठी व्यावहारिक मराठीला उपजीविकेचे साधन म्हणून स्वीकारणे.</p>			
Unit	Content		
I साहित्यिक मराठी	गद्य भाग पद्य भाग		
II व्यावहारिक मराठी	➤ मुलाखत लेखन : (स्वरूप , पूर्वतयारी , प्रकार , प्रात्यक्षिके) ➤ बातमी लेखन : परिचय आणि विकास , वृत्तपत्र लेखन		
Books Recommended:			
संदर्भ ग्रंथ :- १. राष्ट्रसंत तुकडोजी महाराज नागपूर विद्यापीठाचे B.COM मराठीचे पाठ्य पुस्तक २. सुगम मराठी व्याकरण व लेखन - मो. रा. वाळम्बे			

Name of Course: B.Com. (Major in Finance & Accountancy)

Semester – I

Ancient Indian Education System (BCFA 1.7)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Indian Knowledge System
Objectives: 1. To acquaint the students about our ancient Indian education system. 2. To understand the rich knowledge systems in the past. 3. To understand the development of education in India			
Learning outcome: After learning this subject, students would be able to understand: 1. The rich knowledge systems in ancient India. 2. Changes in the education system over the years. 3. To understand our great culture and knowledge inheritance.			
Unit	Content		
I	Introduction to ancient education systems- i) Features of Ancient Indian Education ii) Sources of Education- Vedas, Upanishad, Brahmanas etc iii) Objectives of studying the Vedas, Upanishad etc iv) Indigenous Education: Home, Temples, Pathshalas, Gurukuls v) The concept of Gurukuls and teaching at Gurukuls		
II	i) Education in post Vedic period ii) Ancient Universities in Buddhist period- Takshshila , Kashi Nalanda, Valabhi Vikramshila iii) Features and objectives of the universities iv) Merits and Demerits of the ancient education system		
Books Recommended: 1. Education in Modern India – Damal B.D. and Dash B.N, Kalyani Publisher, New Delhi (2005) 2. History of Education in India – Ghosh, S.C, Rawat Publications, (2007) 3. History of Education in India – Rawat Publications, Ghosh, S.C, (2007) 4. A History of Education in India – Nurullah and Naik, Macmillan, Bombay. P.L. Rawat, (1995)			

Name of Course: B.Com. (Major in Finance & Accountancy)

Semester – I

Environment and Sustainable Development (BCFA 1.8)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Value Education Courses
Objectives:			
<ol style="list-style-type: none"> 1. Understanding the concept of sustainable development: Students should be able to define and explain the concept of sustainable development, including its key principles and components. 2. Identifying sustainability challenges: Students should be able to identify and analyze sustainability challenges facing the planet, such as climate change, biodiversity loss, resource depletion, and pollution and suggest a possible solution for the same. 			
Learning outcome: After learning this subject, students would be able understand:			
<ol style="list-style-type: none"> 1. The learner would understand the importance of sustainable development. 2. The learner would be able to comprehend sustainable challenges. 			
Unit	Content		
I	UNIT I: Multidisciplinary Nature of Environmental Studies – Concept of Environment, Scope of Environmental Studies, Need for public Awareness, Environmental Degradation, Shelter Security, Economic Security, Social Security, Effects of Housing on Environment, Effects of Industry on Environment. Environmental issues and crisis – Carbon Credits, Resource degradation, greenhouse gases, desertification, natural calamities and social insecurity, Industrialization, Globalization and Environment, Global Warming.		
II	UNIT II: Sustainable Development – History and emergence of the concept of Sustainable Development, Definition of Sustainable Development, Sustainable development practices in modern era. Sustainable Development Goals (SDGs): Introduction to Sustainable Development Goals (SDGs) established by United Nations, Need and Purpose for establishment of SDGs, SDG 6: Clean Water and Sanitation, SDG 7: Affordable and Clean Energy, SDG 11: Sustainable Cities and Communities, SDG 13: Climate Action, SDG 17: Partnerships for the goals		
Books Recommended:			
<ol style="list-style-type: none"> 1. The Sustainability Revolution: Portrait of a Paradigm Shift by Edwards, Andres R., New Society Publishers, 2005. 2. Sustainable development in India: Stocktaking in the run up to Rio+20: Report prepared by TERI for MoEF, 2011. 3. Report of the Department for Policy Coordination and Sustainable Development (DPCSD), United Nations Division for Sustainable Development. 4. Corporate Social Responsibility Part I, Part II, Part III – David Crowther and Guler Aras 			

Name of Course: B.Com. (Major in Finance & Accountancy)

Semester – II

Fundamentals of Financial Accounting (BCFA 2.1)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core
Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.			
Learning outcome:			
<ol style="list-style-type: none"> 1. To understand the fundamentals of accounting and the process of recording transactions in a journal. 2. To get acquainted with the concept and process of preparing ledgers and trial balance. 3. The students would be coherent with the knowledge of rectifying the errors. 4. To understand the reconciliation procedure of bank statements. 			
Unit	Content		
I	Fundamentals of Accounting: Theory: Meaning and scope of Accounting, Need, Development & Definition of accounting, Branches of accounting and Principles, Concepts and Conventions of accounting, Journal Entries of Transactions; Meaning, importance and benefits of Accounting Standards. Practical Problems: Preparation of Journal of Sole Proprietor.		
II	Ledger and Trial Balance: Theory: Meaning of Ledger, different types of ledgers, importance and objectives of ledgers, meaning of trial balance, importance and objectives of trial balance, uses of trial balance, advantages and limitations of trial balance. Practical Problems: Preparation of Ledgers, Cash Book, Bank Book, Columnar Cash Book and Trial Balance		
III	Rectification of Errors: Theory: Meaning and introduction of Rectification of errors, types of errors, stages of errors, difference between error and mistake, steps to locate errors, errors before trial balance, errors after trial balance and errors after final accounts are prepared. Practical Problems: Problems on Rectifying Errors.		
IV	Bank Reconciliation Statement: Theory: Introduction- Debit and Credit balances, Reasons for Discrepancies, Omission of entry, overdraft, difference between cash book and bank book, objectives and importance on Bank Reconciliation Statement. Practical Problems: Problems on Bank Reconciliation Statement.		
Books Recommended:			
<ol style="list-style-type: none"> 1. Financial Accounting, Paul, S. K, New Central Book Agency 2. Financial Accounting for Managers- Ghosh, T. P. Taxman Allied Service 3. Financial Accounting - Dr. V. K. Goyal, Excel Books 4. Financial Accounting - Jain S.P., Narang K.L., Kalyani Publishers, Delhi. 5. Financial Accounting- Grewal, Shukla, S. Chand Publications, Delhi 6. Advanced Financial Accounting - R.S.N. Pillai, Bhagavathi, S. Uma, S. Chand 7. CA Foundation and Intermediate Modules by ICAI- 			

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Semester – II

Basics of Economics (BCFA 2.2.1)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
Objectives:			
<ol style="list-style-type: none"> To provide the students an understanding of basic concepts of business economics. To make the students familiar with the fundamentals of economics. 			
Learning Outcomes:			
<ol style="list-style-type: none"> The students will be able to understand the basic concepts of economics and contribution by traditional economists and would be aware about the central problems of the economy. The students will be able to understand how the individuals make decisions on the basis of choice, satisfaction and income level. 			
Unit	Content		
I	Introduction to Economics <ul style="list-style-type: none"> Economics - Meaning, Nature, Scope, Importance Contribution of Economists - Adam Smith, Alfred Marshal, Lionel Robbins - Definition, Features, Criticisms Central Problems of Economic System Production Possibility Curve - Meaning, Properties 		
II	Foundation of Economic Analysis <ul style="list-style-type: none"> Micro & Macro Economic Analysis - Meaning, Definition, Features, Merits, Demerits Case Study on Bajaj Auto (Micro Analysis), Case Study on Automobile Sector (Macro Analysis) Utility Analysis - Meaning, Features, Types Law of Diminishing Marginal Utility - Meaning, Definition, Concept, Assumptions, Exceptions Law of Equi Marginal Utility - Meaning, Definition, Concept, Assumptions, Limitations/Criticisms 		
Books Recommended:			
<ol style="list-style-type: none"> An Introduction to Modern Economics, Hardwick, Khan & Langmead, Longman London & New York. Modern Economics – H. L. Ahuja, S. Chand & Co Ltd, Latest Edition. Micro Economics – P. N. Chopra, Kalyani Publishers. Principles of Economics – D. M. Mithani, Himalaya Publishing House, Latest Revised Edition. Modern Economic Theory – K. K. Dewett, S. Chand & Co Ltd, Latest Revised Edition. Advance Micro Economic Theory – M. Maria John Kennedy, Himalaya Publishing House, Latest Revised Edition. 			

Computer Hardware and Networking (BCFA 2.2.2)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
Objectives:			
<ol style="list-style-type: none"> To provide the students an understanding of basic concepts of hardware. To make the students familiar with the concepts of Networking. 			
Learning Outcomes:			
<ol style="list-style-type: none"> The students will be able to understand the basic concept of hardware, its types and assembly of various hardware components. The students will be able to understand the concept of networking, configuration, various networking models and networking devices. 			
Unit	Content		
I	Computer Hardware: Introduction to Computers: Basics of Computers, Organization of Computers, Software, and Hardware Input/output devices: motherboard, types of motherboards, SMPS troubleshooting, Inside the PC: Opening the PC and identification of various components, study of different blocks, assembling and disassembling, modification, and replacement of components		
II	Networking: Network basics and configuration: Setting IP addresses and sharing files and folders Network troubleshooting, PING test, ipconfig and network testing commands, crimping, etc. Network Types: LAN, WAN, MAN, and PAN Setting of the network connection, Networking Model: The OSI Model and TCP/IP Model work with various networking devices: routers, switches, modems, hubs, etc. working with Wired and wireless technology.		
Books Recommended:			
<ol style="list-style-type: none"> Operating System Concept – Silberschatz, Galvin & Gagne, John Willey & Sons Inc, Haboken, NJ The UNIX Programming Environment – Kernighan & Pike, PHI, London Linux: The Complete Reference (Sixth Edition) – Richard Petersen, McGraw Hill, New Delhi The Complete Reference, PC Hardware – Craig Zacker John Rourke, McGraw Hill, New Delhi Cisco Networks – Christopher Carthern, William Wilson, Noel Rivera, Richard Bedwell Computer Networks – Fourth Edition, Andrew S., Tanebaum 			

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Semester – II

Thoughts of Management (BCFA 2.2.3)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
Objectives:			
<ol style="list-style-type: none"> To understand the basic concepts and principles in Management Thought. To study the strategic approaches to managing a business successfully in a global context. 			
Learning Outcomes: After learning this subject, students will be able to:			
<ol style="list-style-type: none"> Understand various perspectives and concepts in the field of Modern Management. Develop skills for applying these Management concepts to emerging business problems. 			
Unit	Content		
I	Development of Management Thought: Scientific Management Concept of F.W. Taylor, Functional Management Theory of Henry Fayol, Human Relations Movement of Elton Mayo. Behavioural Sciences Movement of A. Maslow, The Modern Period Management and New Schools of Management thought. Comparison of Scientific Management and Modern Management Concept.		
II	Schools of Management Thought: Social System School of Chester Bernard, Features, Contribution and Limitations of Social System School of Management. Quantitative School Features, Contributions and Criticisms of Quantitative School of Management. , Decision Theory School- Features, Contributions and Limitations , Contingency Theory School- Introduction, Features Contribution and Limitations.		
Books Recommended:			
<ol style="list-style-type: none"> Organisation and Management – Dr. C.B. Gupta, Shatya Bhavan Publication Agra. Principles and Practices of Management – L. M. Prasad, Sultan Chand & Sons New Delhi (2019). Development of Management Thoughts – Pollard, Think Inc (28 June 2019), Amazon Asia-Pacific Holdings Private Limited. Principles of Business Management – T. Ramasamy, Himalaya Publication House Mumbai, Management: Challenges in 21st Century – S.H. Goodman & P.M. Fandt, Vintage Publishing House. 			

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Semester – II

Company Law - II (BCFA 2.3.1)

Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
Objectives: <ol style="list-style-type: none">1. To provide students with an in-depth understanding of company finance and securities.2. To familiarize students with the legal framework for raising capital, issuing shares, and debentures.			
Learning Outcomes: After learning this subject, students will be able to: <ol style="list-style-type: none">1. The students will be able to analyze the process of share capital and debenture issuance, including the redemption of shares.2. The students will be able to explain the importance of corporate compliance, including document filing and annual returns, and understand the legal obligations and reporting requirements of corporate social responsibility (CSR).			
Unit	Content		
I	Company Finance and Securities <ul style="list-style-type: none">• Share Capital and Debentures - Issue and redemption of shares, Types of debentures and their characteristics, Creation and registration of charges• Dividends and Distribution of Profits - Declaration and payment of dividends, Restrictions on dividend distribution, Reserves and surplus distribution• Prospectus and Public Offer - Concept and contents of a prospectus, Obligations and liabilities of the issuer, Public offer and listing of securities• Corporate Restructuring and Insolvency - Mergers, acquisitions, and amalgamations, Corporate reorganization and restructuring, Insolvency and liquidation		
II	Corporate Compliance and Corporate Governance <ul style="list-style-type: none">• Corporate Compliance - Company meetings and resolutions, Filing of documents and annual returns, Statutory compliance and disclosures• Corporate Social Responsibility (CSR) - Legal framework and requirements for CSR, CSR initiatives and reporting, Impact and evaluation of CSR programs• Corporate Governance and Audit - Audit and auditors, Internal control and risk management, Role of the board in corporate governance• Company Law in the Digital Era - E-governance and digitalization of company processes, Cybersecurity and data protection in company operations		
Books Recommended:			
<ol style="list-style-type: none">1. Company Law by Avtar Singh, Publisher: Eastern Book Company (EBC)2. Company Law by Ravi Puliani, Publisher: Taxmann Publications Pvt. Ltd.3. Company Law and Corporate Governance in India by Sanjay K. Agarwal and Shashank Patil, Publisher: Wolters Kluwer India Pvt. Ltd.4. Company Law by S.K. Kapoor, Publisher: S. Chand Publishing			

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Semester – II

Industrial Law (BCFA 2.3.2)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
Objectives: To provide a brief idea of Indian Industrial Law			
Learning Outcomes: After learning this subject, students will be able to: 1. Functioning of factories and industries. 2. Compensation Laws.			
Unit	Content		
I	Indian Factories Act 1948: Provisions regarding workers health, safety and welfare, rules relating to employment of young persons, Provisions relating to hours of work for adult and young person Industrial Disputes Act, 1947: Definition of Industry; Meaning of industrial dispute; Concept of Strike, lockout, Lay-off and Retrenchment, Difference between strike and lockout; Closure, authorities for settlement of industrial dispute namely- Works committee, Court of Enquiry, Labor Court, Industrial Tribunal, National Tribunal		
II	Payment of Bonus (as per Code on wages 2019): Meaning of bonus, eligibility for bonus, disqualification for bonus, minimum and maximum bonus, Time limit for payment of bonus Payment of Gratuity Act: Concept, Scope and application of the act, Provisions relating to payment of gratuity.		
Books Recommended:			
1. General & Commercial Laws, Taxmann Publication 2. Industrial Relation & Labour Law, P.C. Tripathi, C.B Gupta & N. D. Kapoor, S. Chand & Sons. 3. ICAI Modules			

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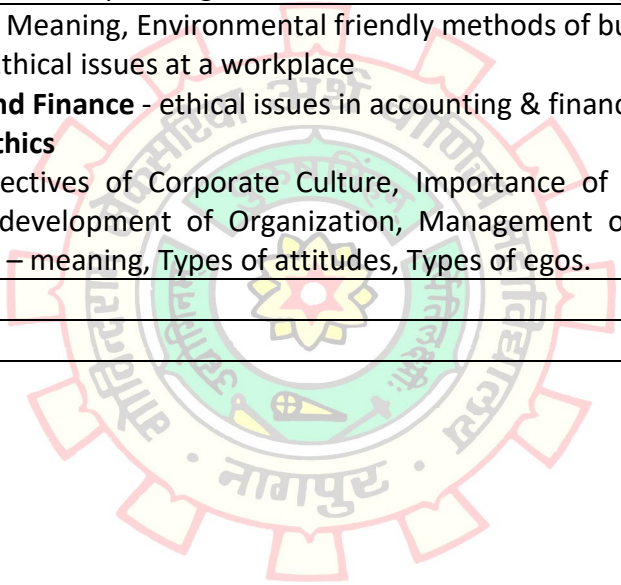
Semester – II

Business Law (BCFA 2.4.1)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
Objectives: To provide a brief idea of Indian Business Laws			
Learning Outcomes: After learning this subject, students will be able to: 1. Demonstrate an understanding of Legal Environment of Business in Indian scenario. 2. Apply basic legal knowledge to business transactions			
Unit	Content		
I	Indian Contract Act, 1872 Definition, Essential elements of a valid contract, Agreements, Offer and Acceptance, Essentials of a valid offer and acceptance, Consideration - no consideration no contract, Valid Rules Regarding Consideration, Free consent – Essential elements, Difference between Coercion & Undue Influence Performance of a contract - Types of performance, Breach of contract - Remedies for breach of contract, Quasi & Contingent Contract		
II	Contract of Indemnity - Definition, Rights of indemnity holder Contract of Guarantee – Definition, Rights of surety Contract of Bailment – Definition, Kinds, Duties of Bailer and Bailee Contract of Pledge – Definition, Rights and duties of Pawnor and Pawnee Contract of Agency – Definition, Creation of Agency, Kinds of Agents, Rights and Duties of Agent.		
Books Recommended:			
1. Business Laws , Sultan Chand & Sons, New Delhi. 2. Banking Law & Practice , E. Gordon, K. Natarajan. 3. ICAI Modules			

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Semester – II

Business Ethics and Corporate Culture (BCFA 2.4.2)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
Objectives:			
<ol style="list-style-type: none"> To have an understanding of ethical issues in business. To inculcate the understanding about the healthy corporate culture in the organization 			
Learning Outcomes: After learning this subject, students will be able to:			
<ol style="list-style-type: none"> To familiarize them with the ethics in business and their importance To develop an understanding of ethical issues in business 			
Unit	Content		
I	Introduction to Business Ethics Ethics, Values & Morals – meaning & differences, meaning of Business ethics, The nature, types of business ethics, ethics and conflicts of interests; ethical dilemma, ethical and social responsibility of business with respect to different stakeholder; corporate social Responsibility (Meaning, Advantages, Disadvantages); Concept of corporate governance, ethical issues in corporate governance.		
II	Environmental Ethics - Meaning, Environmental friendly methods of business Ethics in Workplace - Ethical issues at a workplace Ethics in Accounting and Finance - ethical issues in accounting & finance & solutions to the same Corporate Culture & Ethics Meaning, Nature, Objectives of Corporate Culture, Importance of Corporate Culture, , Role of Corporate Culture in development of Organization, Management of interpersonal issues in the organization; Attitudes – meaning, Types of attitudes, Types of egos.		
Books Recommended:			



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Semester – II

Basics of Tally Prime (BCFA 2.5)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Vocational Skill Courses
Objectives: <ol style="list-style-type: none"> 1) To acquaint students with the Basics use of Tally Prime. 2) To acquaint students with practical understanding of creation of accounting and inventory masters, accounting of various business transactions, accounting of taxes (GST), daily accounting reports etc. 			
Learning Outcomes: After learning this subject, students will be able to: <ol style="list-style-type: none"> 1) Understand the installation procedure of Tally Prime, Creation of Company in Tally Prime, Creation of Accounting Masters in Tally Prime. 2) Understand creation of Inventory Masters, Maintenance of Godowns, Activation of GST and Accounting of GST transactions and various reports (Day Book, Trial Balance, Profit & Loss A/c, Balance Sheet and Stock Summary) in Tally Prime. 			
Unit	Content		
I	Introduction to Tally Prime – Installation Procedure, Opening Tally Prime, Creating a Company. Creating Accounting Masters – Introducing Groups, Introducing Ledgers, Introducing Vouchers and accounting vouchers transactions.		
II	Creating Inventory Masters – Stock Groups, Stock Items, Unit, Godown and inventory vouchers transactions. Introduction to GST – GST activation, GST Ledgers, GST Invoicing, Working with GST Reports. Reports – Day Book, Trial Balance, Profit & Loss A/c, Balance Sheet and Stock Summary.		
Books Recommended:			
<ol style="list-style-type: none"> 1. Tally Prime – Tally Education Private Ltd (TEPL). 2. Official Guide to Financial Accounting Using Tally Prime – BPB Publications. 3. Mastering in Tally Prime – Ascent Prime Publications. 4. Tally Prime GST – United Publications 5. Tally Prime Training Guide – BPB Publications. 			

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Semester – II

Correspondence Skills (BCFA 2.6.1)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
Objectives: 1. To develop written skills 2. To introduce various business letters 3. To introduce to office correspondence			
Learning Outcomes: After learning this subject, students would be able to understand the writing of different types of business and office correspondence needed for the conduct of business and official work.			
Unit	Content		
I	Business Correspondence i) Business Enquiry Letters- Enquiry about products and services with seller; Reply to enquiries from buyer ii) Business Order Letters- placing order about products and services iii) Business Complaint Letters- Writing complaint letters to the seller about bad quality, less quantity, wrong products etc iv) Business Adjustment Letters- providing proper adjustment to the buyer		
II	Job applications/Office/Bank/Insurance Correspondence i) Job applications with Bio-data ii) Memo/Office Order/Office Circular iii) Letters to Banks- Application for loan, bank overdraft, issuance of cheque book, stopping a cheque iv) Letters to Insurance company- Claim, compensation		
Books Recommended:			
1. Business Communication – Urmila Rai, S.M. Rai - (Himalaya Publishing House) 2. Business Communication – V.K.Jain & Omprakash Biyani (S. Chand) 3. Business Correspondence and Report Writing – R.C. Sharma & Krishna Mohan (Tata McGraw-Hill) 4. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan)			

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Semester – II

Public Administration (BCFA 2.6.2)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
Objectives: 1. To understand the concept of Public Administration 2. To understand its importance 3. Role of Public Administrators			
Learning Outcomes: After studying this subject, students would be able to understand the administrative systems in India.			
Unit	Content		
I	i) Meaning, scope and significance of Public Administration ii) Public and Private Administration iii) Public Services-Central, State and Local Government iv) Constitutional Framework of Government		
II	i) Basic elements of administrative governance Planning, Organizing, Directing and Controlling ii) Characteristics of Public Administration--- Public interest, Equality in society, Tax collection etc. iii) Role of Public Administration in development- Concept of good governance iv) Union Government-Executive, Parliament, Judiciary		
Books Recommended:			
1. Indian Public Administration – Institutions and Issues, Ramesh K Arora and Rajani Goyal: Vishwa Prakashan, New Delhi, 1996. 2. From Government to Governance – Kuldeep Mathur: National Book Trust, New Delhi, 2010. 3. Indian Administration – Hoshiar Singh: Kitab Mahal, New Delhi, 2004. 4. Indian Administration – S.R. Maheshwari: Orient Longman, Delhi, 2005. 5. Public Administration in India – S.R. Maheshwari: Oxford University Press New Delhi, 2005. 6. Public Administration in India – Padma Ramchandran: National Book Trust, New Delhi, 2006.			

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Semester – II

A Better India, A Better World (BCM 2.7)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses
Objectives: 1. To make students understand the important life skills and values to become successful. 2. To motivate students to acquire good values. 3. To make students dream big by overcoming challenges.			
Learning Outcomes: After studying this subject, students would understand: 1. Success tips from Shri Narayan Murthy 2. Qualities needed to become successful			
Unit	Content		
I	From Part I: Address to Students i) Learning from Experience ii) The Indian of the Twenty-first Century iii) Succeeding in the Contemporary World		
II	From Part II: Values i) What Can We Learn from the West ii) The Role of Discipline in Accelerating National Development iii) How Can We Stop Corruption in India		
Books Recommended: A BETTER INDIA, A BETTER WORLD BY N R NARAYAN MURTHY Published by Penguin Random House India, Gurgaon, India, 2010			



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Semester – II

Value Education (BCFAM2.8)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Value Education Courses
Objectives:			
<ol style="list-style-type: none"> Understanding the values, morals & ethics: To impart & inculcate the importance of value-based living. Student should be able to understand the teachings of great Indian leaders and their relevance in today's world. Sensitization of students for Nation Building: Sensitization of students on various facets like Human rights, Duties & Responsibilities of citizens, etc. 			
Learning Outcomes: After learning this subject, students would be able -			
<ol style="list-style-type: none"> To build a strong base of high morals, values & ethics in life. To appraise Indian values and to contribute to nation building. 			
Unit	Content		
I	UNIT I Morals, Values & Ethics: <ol style="list-style-type: none"> Meaning & definition of morals, values & ethics. Types of values and need of value education. Important values in Human Life – Integrity, truth, commitment, empathy, honesty, punctuality, unity, forgiveness, love, teamwork, ability to sacrifice, care, positive & creative thinking. Role of values in education. Teachings of great Indian Leaders: - Seven Deadly Sins by Mahatma Gandhi and Ten Golden Teachings of Swami Vivekanand. 		
II	UNIT II A – Values & Self: <ol style="list-style-type: none"> Self-confidence - Theories of self confidence Stress Management - Techniques of Stress Management Self-acceptance – Techniques and importance Self-growth – Role of spirituality, meditation, yoga in self-growth. B – Values & Nation Building: <ol style="list-style-type: none"> Sensitization for values, rights & duties – Sensitization to constitutional obligations, Gender sensitization & Cultural sensitization (Meaning, role & importance) Dr. A. P. J. Kalam's Ten points for enlightened citizenship 		
Books Recommended:			
<ol style="list-style-type: none"> Vivekananda, Swami. "Personality Development" – Advaita Ashrama, Kolkata, 2008. "Value Education" – Dr. Kiruba Charles and V Arul Selvi "Wings of Fire" – Dr. A. P. J. Kalam Skill Development – Dr. Mohini T. Bhelwani, Shree Sainath Prakashan, Nagpur 			