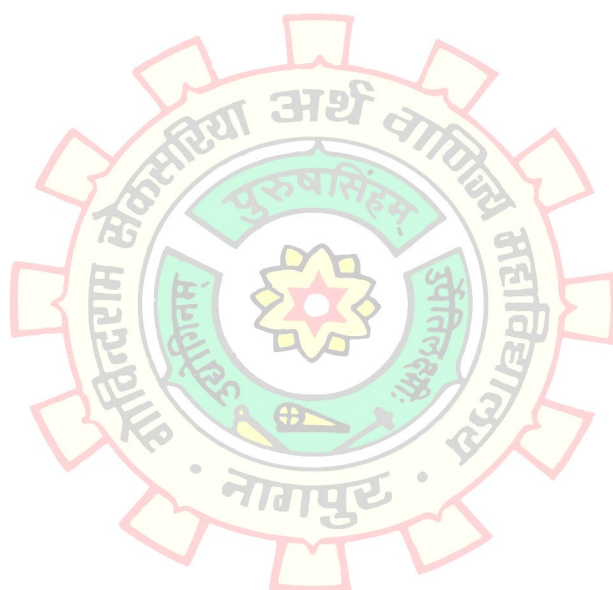


**Name of Course: B.Com. (Major in Finance & Accountancy)**

**Semester – I**

Fundamentals of Finance (BCFA 1.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core
<b>Objectives:</b> 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.			
<b>Learning outcome:</b> 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	<b>Introduction to Finance</b> <ul style="list-style-type: none"><li>Finance - Meaning, Scope, Importance</li><li>Role of Finance in organisation and society</li><li>Overview of Financial Market and Financial Institution</li><li>Concept of Time Value of Money</li></ul>		
II	<b>Sources of Finance</b> <ul style="list-style-type: none"><li>Internal Sources of Finance - Retained earnings-, Sale of assets, Depreciation Fund, Working Capital</li><li>External Sources of Finance - Equity Financing, Debt Financing, Government Sources, Trade Credit, Factoring, Crowdfunding</li><li>Lease Financing - Concept, Types of Leases (Operating Lease and Financial Lease), Lease vs. Buy Decisions</li><li>Hybrid Sources - Convertible Share, Convertible Bonds, Preference Shares</li></ul>		
III	<b>Financial Planning</b> <ul style="list-style-type: none"><li>Financial Planning, Elements of Financial Planning, Importance of Budgeting and Financing, Long-term Financial Planning, Concept of Capital Budgeting</li><li>Financing Decisions, Factors influencing financing decisions</li><li>Investment - Concept, Objectives, Constraints</li></ul>		
IV	<b>Financial Decision-Making</b> <ul style="list-style-type: none"><li>Understanding key financial statements (income statement, balance sheet, cash flow statement)</li><li>Recognizing the importance of financial statements for decision-making</li><li>Concepts of risk and return in investing, Relationship between risk and potential rewards</li><li>Ethical considerations in finance, Corporate social responsibility in financial decision-making</li></ul>		
<b>Books Recommended:</b> 1. <b>Principles of Corporate Finance</b> by Richard A. Brealey, Stewart C. Myers, and Franklin Allen, Publisher: McGraw-Hill Education, Latest Edition 2. <b>Fundamentals of Financial Management</b> 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



Company Law - I (BCFA 1.2.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic / Open Elective
<b>Objectives:</b> <ol style="list-style-type: none"><li>1. To provide students with a foundational understanding of company law and its significance in the business world.</li><li>2. To familiarize students with the legal requirements and procedures for the formation and incorporation of companies.</li></ol>			
<b>Learning outcome:</b> <ol style="list-style-type: none"><li>1. The students will be able to understand the incorporation process and the legal documents required for company formation.</li><li>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.</li></ol>			
Unit	Content		
I	<b>Formation and Incorporation of Companies</b> <ul style="list-style-type: none"><li>• Introduction to Company Law - Definition and characteristics of a company, Evolution and importance of Company Law</li><li>• Types of Companies - Sole proprietorship, partnership, and corporation, Distinction between private and public companies</li><li>• Incorporation of Companies - Promoters and their legal position, Memorandum of Association and Articles of Association, Statutory requirements for incorporation</li><li>• Corporate Veil and Lifting the Corporate Veil - Concept of the corporate veil,</li><li>• Circumstances where the corporate veil can be lifted</li></ul>		
II	<b>Corporate Governance and Management</b> <ul style="list-style-type: none"><li>• Corporate Governance - Principles and significance of corporate governance, Board of directors and Roles and responsibilities of directors, Corporate governance practices in India</li><li>• Shareholders and Share Capital - Rights and obligations of shareholders, Types of shares and share capital, Shareholders' meetings and voting rights</li><li>• Corporate Management and Administration - Appointment and removal of directors, Powers and duties of directors, Role of company secretary</li><li>• Insider Trading and Corporate Social Responsibility (CSR) - Prohibition of insider trading, Concept and significance of CSR</li></ul>		
<b>Books Recommended:</b> <ol style="list-style-type: none"><li>1. <b>Company Law</b> by Avtar Singh, Publisher: Eastern Book Company (EBC)</li><li>2. <b>Company Law</b> by Ravi Puliani, Publisher: Taxmann Publications Pvt. Ltd.</li><li>3. <b>Company Law</b> by Kapoor N.D., Publisher: Sultan Chand &amp; Sons</li><li>4. <b>Company Law</b> by S.K. Kapoor, Publisher: S. Chand Publishing</li></ol>			

Entrepreneurship Development (BCFA 1.2.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic / Open Elective
<b>Objectives:</b> 1. To understand the importance and significance of Entrepreneurship development. 2. To understand the process and opportunities available for new entrant.			
<b>Learning outcome:</b> After learning this subject, students would be able to understand: 1. The importance of entrepreneurship. 2. Basic knowledge to establish business.			
Unit	Content		
I	<b>Entrepreneurship:</b> 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	<b>New Venture planning and financing:</b> 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.		
<b>Books Recommended:</b> 1. <b>Entrepreneurship: Creating and Leading an Entrepreneurial Organization</b> , Kumar, Arya, Pearson, India 2. <b>Entrepreneurship: Starting, Developing and Managing a New Enterprise</b> , Hishrich, Peters, Irwin 3. <b>Launching New Ventures: An Entrepreneurial Approach</b> Cengage Learning, Allen, K.R., 4. <b>Entrepreneurship Development</b> , Ramachandran K., Tata McGraw Hill, New Delhi, India. 5. <b>Entrepreneurship</b> , Roy, Rajeev, Oxford University Press. 6. <b>Entrepreneurship</b> , Hisrich, Robert D., Michael Peters and Dean Shepherd, 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: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic / Open Elective
<b>Objectives:</b> <ul style="list-style-type: none"><li>1. To provide students with a foundational understanding of company law and its significance in the business world.</li><li>2. To familiarize students with the legal requirements and procedures for the formation and incorporation of companies.</li></ul>			
<b>Learning outcome:</b> <ul style="list-style-type: none"><li>1. The students will be able to understand the incorporation process and the legal documents required for company formation.</li><li>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.</li></ul>			
Unit	Content		
I	<b>Nature and scope of business:</b> Meaning and definition of business, characteristics, objectives of business, classification of business activities, Industry, Service, Commerce& Trade. <b>Forms of Business Units:</b> 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.		
II	<b>Organization:</b> Meaning, Definition, Concept and functions of Organization, Principles of Organization, Types of Organization, Advantages and Disadvantages. <b>Recent Trends in Business Organization:</b> 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		
<b>Books Recommended:</b> <ul style="list-style-type: none"><li>1. <b>Financial Accounting</b> - Paul, S. K, New Central Book Agency</li><li>2. <b>Financial Accounting for Managers</b> - Ghosh, T. P. Taxman Allied Service</li><li>3. <b>Financial Accounting</b> - Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications.</li><li>4. <b>Financial Accounting</b> - Dr. V. K. Goyal, Published by Excel Books</li><li>5. <b>Financial Accounting</b> - Jain S.P., Narang K.L., Kalyani Publishers, Delhi.</li><li>6. <b>Financial Accounting</b> - Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi</li><li>7. <b>Accounting Standards</b>, D. G. Sharma, Taxmann Publications.</li></ul>			

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

**Semester – I**

Business Environment (BCFA 1.3.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives
<b>Objectives:</b> 1. To enable students to understand the impact of environment on the business. 2. To understand the impact of LPG policy on business environment.			
<b>Learning outcome:</b> After learning this subject, students would be able to: 1. Understand the business environment, the purpose of regulation & regulatory role of the Government. 2. Understand the concept of liberalization, privatization, globalization and the role of WTO and develop the skills for analysis of business environment using PESTLE, SWOT etc.			
Unit	Content		
I	<b>Business Environment:</b> Meaning of business, Concept of Business environment, characteristics of Business environment, components/factors of the Business Environment (internal environment & external environment). <b>Types of External Environment:</b> Economic Environment: Meaning and Elements Socio-Cultural Environment: Meaning and Elements Demographic Environment: Meaning and Elements Political Environment: Meaning and Elements Technological Environment: Meaning and Elements		
II	<b>Liberalization, Privatization and Globalization:</b> <b>Liberalization:</b> Meaning, objectives, benefits and limitations <b>Privatization:</b> Meaning of Privatization, Objectives, benefits and problems with Privatization, obstacles to privatization in India. <b>Globalization:</b> Meaning of Globalization, reasons for globalization, features and benefits of Globalization, Role of WTO. <b>Analysis of Business Environment:</b> PESTEL, STEEP, PORTER’S five forces model, SWOT analysis		
<b>Books Recommended:</b> 1. <b>Business environment</b> – Veena K Pailwar; PHI 2. <b>Business Environment</b> – Francis Cherunilam, Himalaya Publishing House, New Delhi. 3. <b>Essentials of Business Environment</b> – Aswathappa, Himalaya Publishing House, New Delhi. 4. <b>Indian Economy</b> – Mishra and Puri, Himalaya Publishing House, New Delhi. 5. <b>Business Environment</b> – Raj Aggarwal Excel Books, Delhi. 6. <b>Business Environment</b> – Dr. V C Sinha, SBPD Publications.			



Computer Application in Business (BCFA1.4)			
Teaching Hours: 45 (Theory + Practical)	Total Credits: 2	Total Marks: 35+15 = 50	Group: Vocational Skill Courses
<b>Objectives:</b> 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.			
<b>Learning outcome:</b> After learning this subject, students would be able understand: 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	<b>Microsoft Word:</b> 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. <b>Microsoft Power Point:</b> 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.		
II	<b>Microsoft Excel:</b> 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.		
<b>Books Recommended:</b> 1. <b>Computer Fundamentals</b> – P. K. Sinha, BPB Publication, New Delhi 2. <b>A First Course in Computers</b> – Sanjay Saxena, Vikash Publishing House Pvt. Ltd. New Delhi 3. <b>I.T. Today, Encyclopedia</b> – S. Jaiswal, Galgotia Publications, New Delhi 4. <b>Learn Microsoft Office 2019</b> – Linda Foulkes, Packt Publishing Limited; Illustrated edition (29 May 2020)			

Basics of Communication Skills (BCFA 1.5.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
<b>Objectives:</b> 1. To understand the basic concepts of communication 2. To understand the different types of communication and its media/channels 3. To comprehend and analyse an unseen passage and answer questions based on it 4. To instil creative writing skills of Dialogue writing 5. To apply the concepts of grammar and vocabulary to solve exercise based on it			
<b>Learning outcome:</b> After studying this subject, students would be able to achieve the following course outcomes as per Bloom’s taxonomy: 1. <b>CO1 and CO2</b> – Unit I- will achieve the attaining of CO1 and CO2 <b>Remember and Understand</b> by asking theory-based questions. 2. <b>CO3 and CO4</b> – Unit II – Unseen Passage-will achieve the attaining of CO3 – <b>Apply</b> and CO4 – <b>Analyze</b> by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions. 3. <b>CO5 and CO6</b> – Unit II- Dialogue writing and Vocabulary/grammar-based exercises will achieve the attaining of <b>CO5-evaluate and CO6-create</b> .			
<b>Unit</b>	<b>Content</b>		
<b>I (20M)</b>	1. Definition, Importance and features of communication 2. Process/ Cycle of communication---- sender, receiver, channel, feedback. 3. Verbal communication-Oral & Written communication---- Advantages & Disadvantages 4. Non-Verbal communication- Body Language (Gestures, postures, facial expressions and eye contact), Sign language, Para language, Space language and Touch Language 5. Print and Electronic media- Features, Advantages and disadvantages 6. Channels of communication- Vertical, horizontal, advantages and disadvantages		
<b>II (15M)</b>	1. Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary (write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage) 2. Dialogue writing with 5 conversations/dialogues. 3. Vocabulary exercises based on match the synonyms/Antonyms		
<b>Books Recommended:</b> 1. <b>Business Communication</b> – Urmila Rai, S.M. Rai - (Himalaya Publishing House) 2. <b>Business Communication</b> – V. K. Jain & Omprakash Biyani (S. Chand) 3. <b>Business Correspondence and Report Writing</b> – R. C. Sharma & Krishna Mohan (Tata McGraw-Hill) 4. <b>Developing Communication Skills</b> – Krishna Mohan & Meera Banerji (Macmillan) 5. <b>High School English Grammer</b> – N. D. Prasada Rao			



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

**Semester – I**

Management Skills (BCFA 1.5.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
<b>Objectives:</b> 1. To understand Management Skills 2. To understand its importance 3. To develop efficient Management system			
<b>Learning outcome:</b> After learning this subject, students would be able to understand: 1. The Importance and scope of Management and role of Managers 2. The importance of planning and organizing 3. 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		
<b>Books Recommended:</b> 1. <b>Essential of Business Administration</b> – K. Aswathapa, Himalaya Publishing House. 2. <b>Management</b> – Concept and Strategies, J. S. Chandan, Vikas Publishing. 3. <b>Principles of Management</b> – Tripathi, Reddy, Tata McGraw Hill. 4. <b>Principles of Management</b> – Ramasamy T, Himalaya Publishing House. 5. <b>Principles of Business Management</b> – Sherlekar, Himalaya Publishing House.			

## Hindi (BCFA 1.6.1)

Teaching Hours: 30

Total Credits: 2

Total Marks:  
35+15 = 50Group: 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:**

- साहित्य अध्ययन द्वारा विद्यार्थियों में साहित्य रूचि जागृत हुई।
- 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
<b>I</b> साहित्यिक हिंदी	गद्य भाग <ul style="list-style-type: none"> <li>➤ गपशप - नामवर सिंह</li> <li>➤ अभाव - विष्णु प्रभाकर</li> <li>➤ उखड़े खम्बे - हरिशंकर परसाई</li> </ul> पद्य भाग <ul style="list-style-type: none"> <li>➤ सब उन्नति को मूल - भारतेन्दु हरिश्चंद्र</li> <li>➤ कलम और तलवार - रामधारी सिंह दिनकर</li> <li>➤ प्रथम रश्मि - सुमित्रा नंदन पंत</li> </ul>
<b>II</b> व्यावहारिक हिंदी	<ul style="list-style-type: none"> <li>➤ साक्षात्कार : स्वरूप, परिभाषा, विशेषताएँ, प्रकार, पूर्व तैयारी, समस्याएँ, व्यवहारिक रूप</li> <li>➤ हिंदी पत्रकारिता : परिचय और विकास, पत्रकारिता लेखन, समाचार लेखन, फीचर लेखन</li> </ul>

**Books Recommended:****संदर्भ ग्रंथ :-**

- राष्ट्रसंत तुकडोजी महाराज नागपुर विद्यापीठ की B.COM हिंदी की पूर्व पाठ्य पुस्तक (पलाश).
- प्रयोजन मूलक हिंदी और जनसंचार : डॉ. राजेंद्र मिश्र - तक्षशिला प्रकाशन, दिल्ली.

**Name of Course: B.Com. (Major in Finance & Accountancy)****Semester – I****Marathi (BCFA 1.6.2)**

Teaching Hours: 30

Total Credits: 2

Total Marks:  
35+15 = 50Group: Ability  
Enhancement Courses

**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 लेखनाचे कौशल्य विकसित करणे.

**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

Unit	Content
I साहित्यिक मराठी	<b>गद्य विभाग</b> <ul style="list-style-type: none"> <li>➤ आमची एक दुष्ट खोड: आळस – गोपाळ गणेश आगरकर</li> <li>➤ शील बनविणारे शिक्षण: स्वामी विवेकानंद</li> <li>➤ डॉ. पंजाबराव देशमुख – वि. भि. कोलते</li> </ul> <b>पद्य विभाग</b> <ul style="list-style-type: none"> <li>➤ ज्ञानेश्वरांचे अभंग – संत ज्ञानेश्वर</li> <li>➤ नवा शिपाई – केशवसुत</li> <li>➤ पुतळे – वसंत आबाजी डहाके</li> </ul>
II व्यावहारिक मराठी	<ul style="list-style-type: none"> <li>➤ <b>मुलाखत लेखन:</b> (स्वरूप, पूर्वतयारी, प्रकार, प्रात्यक्षिके)</li> <li>➤ <b>जाहिरात लेखन:</b> व्याख्या, कार्य, प्रकार, प्रतिमाननिर्मिती, जाहिरातीची माध्यमे, जाहिरात लेखन आणि जाहिरातीचा शेवट</li> </ul>

**Books Recommended:****संदर्भ ग्रंथ :-**

१. राष्ट्रसंत तुकडोजी महाराज नागपूर विद्यापीठाचे B.COM भाग १ (शब्द साधना) मराठी विषयाचे पाठ्य पुस्तक
२. सुगम मराठी व्याकरण व लेखन - मो. रा. वाळंबे
३. जाहिरातीचे जग : यशोदा भागवत , मौज प्रकाशन गृह , मुंबई

Ancient Indian Education System (BCFA 1.7)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Indian Knowledge System
<b>Objectives:</b> 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.			
<b>Learning outcome:</b> 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) Vedic period, origin of Vedic education. ii) Features of education in the Vedic period. iii) Objectives and Importance of Vedic education. iv) The concept of Gurukuls, teaching-Learning systems at Gurukuls, duties of students in the Gurukuls v) Sources of Vedic Education- the Vedas, Upanishads-their brief introduction. vi) Reasons for the decline of Vedic period.		
II	<b>Buddhist Education</b> i) Buddhist Period, origin of Buddhist education. ii) Features of education in the Buddhist period. iii) Objectives and Importance of Buddhist education. iv) Famous Universities in the Buddhist period- Takshshila, Kashi Nalanda, Valabhi, Vikramshila v) Main teachings of Buddhism. vi) Similarities and differences between Vedic education and Buddhist education.		
<b>Books Recommended:</b> 1. <b>Education in Modern India</b> – Damal B.D. and Dash B.N, Kalyani Publisher, New Delhi (2005). 2. <b>History of Education in India</b> – Ghosh, S.C, Rawat Publications, (2007). 3. <b>A Hindu View of Life</b> – S. Radhakrishnan, Macmillan Publications, New Delhi (1927). 4. <b>A History of Education in India</b> – Nurullah and Naik, Macmillan, Bombay. P.L. Rawat, (1995)			

Environment and Sustainable Development (BCFA 1.8)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Value Education Courses
<b>Objectives:</b> 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.			
<b>Learning outcome:</b> After learning this subject, students would be able understand: 1. The learner would understand the importance of sustainable development. 2. The learner would be able to comprehend sustainable challenges.			
Unit	Content		
I	<b>UNIT I:</b> <b>Multidisciplinary Nature of Environmental Studies</b> – 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. <b>Environmental issues and crisis</b> – Carbon Credits, Resource degradation, greenhouse gases, desertification, natural calamities and social insecurity, Industrialization, Globalization and Environment, Global Warming.		
II	<b>UNIT II:</b> <b>Sustainable Development</b> – History and emergence of the concept of Sustainable Development, Definition of Sustainable Development, Sustainable development practices in modern era. <b>Sustainable Development Goals (SDGs):</b> Introduction to Sustainable Development Goals (SDGs) established by United Nations, Need and Purpose for establishment of SDGs, <b>SDG 6:</b> Clean Water and Sanitation, <b>SDG 7:</b> Affordable and Clean Energy, <b>SDG 11:</b> Sustainable Cities and Communities, <b>SDG 13:</b> Climate Action, <b>SDG 17:</b> Partnerships for the goals		
<b>Books Recommended:</b> 1. <b>The Sustainability Revolution:</b> Portrait of a Paradigm Shift by Edwards, Andres R., New Society Publishers, 2005. 2. <b>Sustainable development in India:</b> Stocktaking in the run up to Rio+20: Report prepared by TERI for MoEF, 2011. 3. <b>Report of the Department for Policy Coordination and Sustainable Development (DPCSD),</b> United Nations Division for Sustainable Development. 4. <b>Corporate Social Responsibility Part I, Part II, Part III</b> – David Crowther and Guler Aras			



Physical Education – I (BCFA 1.9)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses
<b>Objectives:</b> 1) To understand the principles of injury prevention and the basic first aid procedures for sports-related injuries and to recognize the importance of warm-up and cool-down exercises and incorporate them into physical activity routines. 2) To develop practical skills and theoretical knowledge in Volleyball, including measurements and techniques and to develop practical skills and theoretical knowledge in Ball Badminton, including measurements and techniques.			
<b>Learning outcome:</b> After learning this subject, student will be able to: 1) <b>Analyze</b> different types of sports injuries and apply appropriate first aid techniques and <b>evaluate</b> the significance of warm-up and cool-down exercises and design appropriate routines. 2) <b>Recall</b> the standard measurements for a volleyball court and the rules of the game and <b>demonstrate</b> and refine basic volleyball skills such as serving, passing, and setting. <b>Recall</b> the standard measurements for a ball badminton court and the rules of the game and <b>demonstrate</b> and refine basic ball badminton skills such as serving, rallying, and scoring.			
Unit	Content		
I	A) Theory 1) Injuries and First Aid 2) Warmup/Cooling Down		
II	B) Practical & Theory <b>GAME</b> 1) <b>Volleyball:</b> Measurements in Volleyball Skills in Volleyball 2) <b>Ball Badminton:</b> Measurements in Ball Badminton Skills in Ball Badminton		
<b>Books Recommended:</b> 1. Tandon, D.K. (2010). Sports Injuries and First Aid. Khel Sahitya Kendra. 2. Sharma, O.P. (2015). First Aid for Sports Injuries. Sports Publication. 3. Singh, H. (2010). Science of Sports Training. DVS Publications. 4. Jain, A. (2013). Physical Fitness and Conditioning. Sports Publication. 5. Sharma, V.M. (2011). Volleyball: Skills and Techniques. Friends Publications. 6. Sethi, P. (2012). Coaching Volleyball: A Guide for Coaches. Sports Publication. 7. Singh, J. (2010). Ball Badminton: Skills and Techniques. Friends Publications. 8. Sathyaprabha, A. (2013). Ball Badminton for Beginners. NIS Publications.			

Fundamentals of Financial Accounting (BCFA 2.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core
<b>Objectives:</b> 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.			
<b>Learning outcome:</b> <ol style="list-style-type: none"><li>1. To understand the fundamentals of accounting and the process of recording transactions in a journal.</li><li>2. To get acquainted with the concept and process of preparing ledgers and trial balance.</li><li>3. The students would be coherent with the knowledge of rectifying the errors.</li><li>4. To understand the reconciliation procedure of bank statements.</li></ol>			
Unit	Content		
I	<b>Fundamentals of Accounting:</b> <b>Theory:</b> 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. <b>Practical Problems:</b> Preparation of Journal of Sole Proprietor.		
II	<b>Ledger and Trial Balance:</b> <b>Theory:</b> 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. <b>Practical Problems:</b> Preparation of Ledgers, Simple Cash Book, Simple Bank Book and Trial Balance.		
III	<b>Rectification of Errors:</b> <b>Theory:</b> 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. <b>Practical Problems:</b> Problems on Rectifying Errors.		
IV	<b>Bank Reconciliation Statement:</b> <b>Theory:</b> 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. <b>Practical Problems:</b> Problems on Bank Reconciliation Statement.		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"><li>1. <b>Financial Accounting, Paul, S. K,</b> New Central Book Agency</li><li>2. <b>Financial Accounting for Managers- Ghosh, T. P.</b> Taxman Allied Service</li><li>3. <b>Financial Accounting - Dr. V. K. Goyal,</b> Excel Books</li><li>4. <b>Financial Accounting - Jain S.P., Narang K.L.,</b> Kalyani Publishers, Delhi.</li><li>5. <b>Financial Accounting- Grewal, Shukla, S.</b> Chand Publications, Delhi</li><li>6. <b>Advanced Financial Accounting - R.S.N. Pillai, Bhagavathi, S. Uma, S.</b> Chand</li><li>7. <b>CA Foundation and Intermediate Modules by ICAI-</b></li></ol>			

Basics of Economics (BCFA 2.2.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
<b>Objectives:</b> 1. To provide the students an understanding of basic concepts of business economics. 2. To make the students familiar with the fundamentals of economics.			
<b>Learning Outcomes:</b> 1. <b>Understand</b> the basic concepts of economics and contribution by traditional economists, and would be aware about the central problems of the economy. 2. <b>Correlate</b> how the individuals make decisions on the basis of choice, satisfaction and income level and understand application through realistic case studies.			
Unit	Content		
I	<b>Introduction to Economics</b> <ul style="list-style-type: none"><li>Economics - Meaning, Nature, Scope, Importance</li><li>Contribution of Economists - Adam Smith, Alfred Marshal, Lionel Robbins - Definition, Features, Criticisms</li><li>Economic Systems- Socialism, Capitalism, Mixed- Meaning, Merits and demerits</li><li>Central Problems of Economic System</li><li>Production Possibility Curve - Meaning, Properties</li></ul>		
II	<b>Foundation of Economic Analysis</b> <ul style="list-style-type: none"><li>Micro &amp; Macro Economic Analysis - Meaning, Definition, Features, Merits, Demerits</li><li>Case Study on Bajaj Auto (Micro Analysis), Case Study on Automobile Sector (Macro Analysis)</li><li>Utility Analysis - Meaning, Features, Types</li><li>Law of Diminishing Marginal Utility - Meaning, Definition, Concept, Assumptions, Exceptions</li><li>Law of Equi Marginal Utility - Meaning, Definition, Concept, Assumptions, Limitations/Criticisms</li></ul>		
<b>Books Recommended:</b> 1. <b>An Introduction to Modern Economics</b> , Hardwick, Khan & Langmead, Longman London & New York. 2. <b>Modern Economics</b> – H. L. Ahuja, S. Chand & Co Ltd, Latest Edition. 3. <b>Micro Economics</b> – P. N. Chopra, Kalyani Publishers. 4. <b>Principles of Economics</b> – D. M. Mithani, Himalaya Publishing House, Latest Revised Edition. 5. <b>Modern Economic Theory</b> – K. K. Dewett, S. Chand & Co Ltd, Latest Revised Edition. 6. <b>Advance Micro Economic Theory</b> – M. Maria John Kennedy, Himalaya Publishing House, Latest Revised Edition.			

Computer Hardware and Networking (BCFA 2.2.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
<b>Objectives:</b> 1. To provide the students an understanding of basic concepts of hardware. 2. To make the students familiar with the concepts of Networking.			
<b>Learning Outcomes:</b> 1. The students will be able to understand the basic concept of hardware, its types and assembly of various hardware components. 2. The students will be able to understand the concept of networking, configuration, various networking models and networking devices.			
Unit	Content		
I	<b>Computer Hardware:</b> 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	<b>Networking:</b> 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.		
<b>Books Recommended:</b> 1. <b>Operating System Concept</b> – Silberschatz, Galvin & Gagne, John Willey & Sons Inc, Haboken, NJ 2. <b>The UNIX Programming Environment</b> – Kernighan & Pike, PHI, London 3. <b>Linux: The Complete Reference (Sixth Edition)</b> – Richard Petersen, McGraw Hill, New Delhi 4. <b>The Complete Reference, PC Hardware</b> – Craig Zacker John Rourke, McGraw Hill, New Delhi 5. <b>Cisco Networks</b> – Christopher Carthern, William Wilson, Noel Rivera, Richard Bedwell 6. <b>Computer Networks</b> – Fourth Edition, Andrew S., Tanebaum			

Thoughts of Management (BCFA 2.2.3)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
<b>Objectives:</b> 1. To understand the basic concepts and principles in Management Thought. 2. To study the strategic approaches to managing a business successfully in a global context.			
<b>Learning Outcomes:</b> After learning this subject, students will be able to: 1. Understand various perspectives and concepts in the field of Modern Management. 2. Develop skills for applying these Management concepts to emerging business problems.			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<b>Development of Management Thought:</b> 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.		
<b>II</b>	<b>Schools of Management Thought:</b> 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.		
<b>Books Recommended:</b> 1. <b>Organisation and Management</b> – Dr. C.B. Gupta, Shatya Bhavan Publication Agra. 2. <b>Principles and Practices of Management</b> – L. M. Prasad, Sultan Chand & Sons New Delhi (2019). 3. <b>Development of Management Thoughts</b> – Pollard, Think Inc (28 June 2019), Amazon Asia-Pacific Holdings Private Limited. 4. <b>Principles of Business Management</b> – T. Ramasamy, Himalaya Publication House Mumbai, 5. <b>Management: Challenges in 21st Century</b> – S.H. Goodman & P.M. Fandt, Vintage Publishing House.			



Company Law - II (BCFA 2.3.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
<b>Objectives:</b> 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.			
<b>Learning Outcomes:</b> After learning this subject, students will be able to: 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	<b>Company Finance and Securities</b> <ul style="list-style-type: none"><li>Share Capital and Debentures - Issue and redemption of shares, Types of debentures and their characteristics, Creation and registration of charges</li><li>Dividends and Distribution of Profits - Declaration and payment of dividends, Restrictions on dividend distribution, Reserves and surplus distribution</li><li>Prospectus and Public Offer - Concept and contents of a prospectus, Obligations and liabilities of the issuer, Public offer and listing of securities</li><li>Corporate Restructuring and Insolvency - Mergers, acquisitions, and amalgamations, Corporate reorganization and restructuring, Insolvency and liquidation</li></ul>		
II	<b>Corporate Compliance and Corporate Governance</b> <ul style="list-style-type: none"><li>Corporate Compliance - Company meetings and resolutions, Filing of documents and annual returns, Statutory compliance and disclosures</li><li>Corporate Social Responsibility (CSR) - Legal framework and requirements for CSR, CSR initiatives and reporting, Impact and evaluation of CSR programs</li><li>Corporate Governance and Audit - Audit and auditors, Internal control and risk management, Role of the board in corporate governance</li><li>Company Law in the Digital Era - E-governance and digitalization of company processes, Cybersecurity and data protection in company operations</li></ul>		
<b>Books Recommended:</b> 1. <b>Company Law</b> by Avtar Singh, Publisher: Eastern Book Company (EBC) 2. <b>Company Law</b> by Ravi Puliani, Publisher: Taxmann Publications Pvt. Ltd. 3. <b>Company Law</b> and Corporate Governance in India by Sanjay K. Agarwal and Shashank Patil, Publisher: Wolters Kluwer India Pvt. Ltd. 4. <b>Company Law</b> by S.K. Kapoor, Publisher: S. Chand Publishing			

Industrial Law (BCFA 2.3.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
<b>Objectives:</b> To provide a brief idea of Indian Industrial Law.			
<b>Learning Outcomes:</b> After learning this subject, students will be able to understand: 1. Functioning of factories and industries. 2. Compensation Laws.			
Unit	Content		
I	<b>Indian Factories Act 1948:</b> 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 <b>Industrial Disputes Act, 1947:</b> 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	<b>Payment of Bonus (as per Code on wages 2019):</b> Meaning of bonus, eligibility for bonus, disqualification for bonus, minimum and maximum bonus, Time limit for payment of bonus <b>Payment of Gratuity Act:</b> Concept, Scope and application of the act, Provisions relating to payment of gratuity.		
<b>Books Recommended:</b>			
1. <b>General &amp; Commercial Laws, Taxmann Publication</b> 2. <b>Industrial Relation &amp; Labour Law, P.C. Tripathi, C.B Gupta &amp; N. D. Kapoor, S. Chand &amp; Sons.</b> 3. <b>ICAI Modules</b>			

Business Law (BCFA 2.4.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
<b>Objectives:</b> To provide a brief idea of Indian Business Laws			
<b>Learning Outcomes:</b> After learning this subject, students will be able to:			
<div>1. Demonstrate an understanding of Legal Environment of Business in Indian scenario.</div> <div>2. Apply basic legal knowledge to business transactions</div>			
Unit	Content		
I	<b>Indian Contract Act, 1872</b> 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	<b>Contract of Indemnity</b> - Definition, Rights of indemnity holder <b>Contract of Guarantee</b> – Definition, Rights of surety <b>Contract of Bailment</b> – Definition, Kinds, Duties of Bailer and Bailee <b>Contract of Pledge</b> – Definition, Rights and duties of Pawnor and Pawnee <b>Contract of Agency</b> – Definition, Creation of Agency, Kinds of Agents, Rights and Duties of Agent.		
<b>Books Recommended:</b>			
<div>1. <b>Business Laws</b>, Sultan Chand &amp; Sons, New Delhi.</div> <div>2. <b>Banking Law &amp; Practice</b>, E. Gordon, K. Natarajan.</div> <div>3. <b>ICAI Modules</b></div>			

Business Ethics and Corporate Culture (BCFA 2.4.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
<b>Objectives:</b> 1. To have an understanding of ethical issues in business. 2. To inculcate the understanding about the healthy corporate culture in the organization			
<b>Learning Outcomes:</b> After learning this subject, students will be able to: 1. To familiarize them with the ethics in business and their importance 2. To develop an understanding of ethical issues in business			
Unit	Content		
I	<b>Introduction to Business Ethics</b> 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	<b>Environmental Ethics</b> - Meaning, Environmental friendly methods of business <b>Ethics in Workplace</b> - Ethical issues at a workplace <b>Ethics in Accounting and Finance</b> - ethical issues in accounting & finance & solutions to the same <b>Corporate Culture &amp; Ethics</b> 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.		
<b>Books Recommended:</b>			

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

**Semester – II**

Basics of Tally Prime (BCFA 2.5)			
Teaching Hours: 45 (Theory + Practical)	Total Credits: 2	Total Marks: 35+15 = 50	Group: Vocational Skill Courses
<b>Objectives:</b> 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.			
<b>Learning Outcomes:</b> After learning this subject, students will be able to: 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	<b>Introduction to Tally Prime</b> – Installation Procedure, Opening Tally Prime, Creating a Company. <b>Creating Accounting Masters</b> – Introducing Groups, Introducing Ledgers, Introducing Vouchers and accounting vouchers transactions.		
II	<b>Creating Inventory Masters</b> – Stock Groups, Stock Items, Unit, Godown and inventory vouchers transactions. <b>Introduction to GST</b> – GST activation, GST Ledgers, GST Invoicing, Working with GST Reports. <b>Reports</b> – Day Book, Trial Balance, Profit & Loss A/c, Balance Sheet and Stock Summary.		
<b>Books Recommended:</b> 1. <b>Tally Prime</b> – Tally Education Private Ltd (TEPL). 2. <b>Official Guide to Financial Accounting Using Tally Prime</b> – BPB Publications. 3. <b>Mastering in Tally Prime</b> – Ascent Prime Publications. 4. <b>Tally Prime GST</b> – United Publications 5. <b>Tally Prime Training Guide</b> – BPB Publications.			



Correspondence Skills (BCFA 2.6.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
<b>Objectives to achieve after studying unit I and II:</b> 1. To introduce Business correspondence. 2. To develop writing skills of correspondence. 3. To develop skills of analysis of a given text. 4. To develop creative writing skills.			
<b>Learning Outcomes:</b> After studying this subject, students would be able to achieve the following course outcomes as per Bloom’s taxonomy: 1. <b>CO1 and CO2-</b> Unit I- will achieve the attaining of <b>CO1 and CO2 Remember and Understand</b> by asking questions on various business letters 2. <b>CO3 and CO4-</b> Unit II – Unseen Passage-will achieve the attaining of <b>CO3- Apply and CO4-Analyze</b> by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions 3. <b>CO5 and CO6-</b> Unit II- Expansion of an idea and Vocabulary/grammar-based exercises will achieve the attaining of <b>CO5-evaluate and CO6-create</b>			
Unit	Content		
I (20M)	Business Correspondence i) Business Enquiry Letters- Enquiry about products and services with seller, Reply to enquiries ii) Business Order Letters- placing order about products and services, Reply to orders iii) Business Complaint Letters- Writing complaint letters to the seller about bad quality, less quantity, wrong products iv) Business Adjustment Letters- providing proper adjustment to the buyer v) Letters to Banks-Writing applications for bank loans, issuing of cheque book		
II (15M)	i) Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary-(write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage) ii) Expansion of an idea based on given points iii) Vocabulary exercise – Fill in the blanks with appropriate homonyms given in brackets		
<b>Books Recommended:</b> 1. <b>Business Communication</b> – Urmila Rai, S.M. Rai - (Himalaya Publishing House) 2. <b>Business Communication</b> – V. K. Jain & Omprakash Biyani (S. Chand) 3. <b>Business Correspondence and Report Writing</b> – R.C. Sharma & Krishna Mohan (Tata McGraw-Hill) 4. <b>Developing Communication Skills</b> – Krishna Mohan & Meera Banerji (Macmillan)			

Public Administration (BCFA 2.6.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
<b>Objectives:</b> 1. To understand the concept of Public Administration 2. To understand its importance 3. Role of Public Administrators			
<b>Learning Outcomes:</b> 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		
<b>Books Recommended:</b>			
1. <b>Indian Public Administration</b> – Institutions and Issues, Ramesh K Arora and Rajani Goyal: Vishwa Prakashan, New Delhi, 1996. 2. <b>From Government to Governance</b> – Kuldeep Mathur: National Book Trust, New Delhi, 2010. 3. <b>Indian Administration</b> – Hoshiar Singh: Kitab Mahal, New Delhi, 2004. 4. <b>Indian Administration</b> – S.R. Maheshwari: Orient Longman, Delhi, 2005. 5. <b>Public Administration in India</b> – S.R. Maheshwari: Oxford University Press New Delhi, 2005. 6. <b>Public Administration in India</b> – Padma Ramchandran: National Book Trust, New Delhi, 2006.			

A Better India, A Better World (BCFA 2.7)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses
<b>Objectives:</b> 1. To develop the comprehension and understanding skills of students. 2. To motivate students to acquire good values. 3. To develop the creative skills of students. 4. To develop the analytical and application skills of students.			
<b>Learning Outcomes:</b> After studying this subject, students would be able to achieve the following course outcomes as per Bloom’s taxonomy: 1. <b>CO1 and CO2-</b> Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking theory-based questions. 2. <b>CO3 and CO4-</b> Unit II – Unseen Passage-will achieve the attaining of CO3- Apply and CO4-Analyze by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions. 3. <b>CO5 and CO6-</b> Unit II- Developing an Ad and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create.			
<b>Unit</b>	<b>Content</b>		
<b>I (20M)</b>	<b>Following 4 chapters from the book are prescribed</b> i) Learning from Experience ii) The Indian of the Twenty-first Century iii) What Can We Learn from the West iv) The Role of Discipline in Accelerating National Development		
<b>II (15M)</b>	<b>Non-textual</b> i) Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary -write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage). ii) Draft/prepare an Advertisement for marketing a product or service, for Job requirement, for accommodation on rent. iii) Arrange Jumbled words of a sentence in a correct order.		
<b>Books Recommended:</b> A BETTER INDIA, A BETTER WORLD BY N R NARAYAN MURTHY Published by Penguin Random House India, Gurgaon, India, 2010			

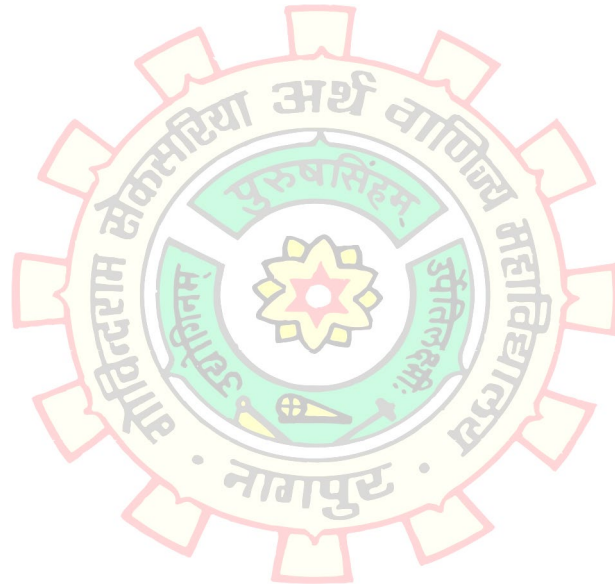
Value Education (BCFA 2.8)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Value Education Courses
<b>Objectives:</b> 1. <b>Understanding the moral values:</b> To impart & inculcate the importance of value-based living. Student should be able to understand the teachings of great Indian leaders and their relevance in today’s world. 2. <b>Sensitization of students for Nation Building:</b> Sensitization of students on various facets like Human rights, Duties & Responsibilities of citizens, etc.			
<b>Learning Outcomes:</b> After learning this subject, students would be able - 1. To build a strong base of high moral values in life. 2. To appraise Indian values and to contribute to nation building.			
Unit	Content		
I	<b>UNIT I- Moral Values:</b> 1. Meaning & definition of moral values, Types of values and need of value education. 2. Important values in Human Life – Integrity, truth, commitment, empathy, honesty, punctuality, unity, forgiveness, love, teamwork, ability to sacrifice, care, positive & creative thinking. 3. Role of values in education. 4. Teachings of great Indian Leaders: - Seven Deadly Sins by Mahatma Gandhi and Ten Golden Teachings of Swami Vivekanand. 5. Seven inspiring thoughts of Mother Teresa & Baba Amte.		
II	<b>UNIT II</b> <b>A – Values &amp; Self:</b> 1. Self-confidence - Theories of self confidence 2. Stress Management - Techniques of Stress Management 3. Self-acceptance – Techniques and importance 4. Self-growth – Role of spirituality, meditation, yoga in self-growth. <b>B – Values &amp; Nation Building:</b> 1. Sensitization for social & human values, sensitization to constitutional obligations- rights & duties. 2. Dr. A. P. J. Kalam’s Ten points for enlightened citizenship. 3. Valuable thoughts on management - Shivaji Maharaj's eight valuable thoughts on management for nation building. 4. Ratan Tata's eight valuable thoughts on management.		
<b>Books Recommended:</b> 1. <b>Vivekananda, Swami. “Personality Development”</b> – Advaita Ashrama, Kolkata, 2008. 2. <b>“Value Education”</b> – Dr. Kiruba Charles and V Arul Selvi 3. <b>“Wings of Fire”</b> – Dr. A. P. J. Kalam 4. <b>Skill Development</b> – Dr. Mohini T. Bhelwani, Shree Sainath Prakashan, Nagpur 5. <b>Shivaji : The Management Guru</b> , Prof. Namdev Jadhav, Rajmata Prakashan, Mumbai			

Physical Education – II (BCFA 2.9)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses
<b>Objectives:</b> 1) To understand the different components of physical fitness and their significance. 2) To demonstrate proficiency in the techniques and skills associated with various athletic events, including throwing, jumping, and running.			
<b>Learning outcome:</b> After learning this course, students will be able to: 1) <b>Identify</b> and <b>explain</b> the different skill-related physical fitness components and their significance in sports performance (Understand, Analyze) and <b>evaluate</b> and <b>apply</b> health-related physical fitness components to enhance overall well-being and prevent lifestyle diseases (Evaluate, Apply). 2) <b>Demonstrate</b> proper techniques and skills in throwing, jumping, and running events, and <b>evaluate</b> their own performance in these events to improve their athletic abilities. (Remember, Apply).			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	1) Physical Fitness a) Skill Related Physical Components b) Health Related Physical Components		
<b>II</b>	Athletics – 1) <b>Throwing Events:</b> Shot Put (Measurements, Skills), Discus Throw, Javelin Throw, Hammer Throw. 2) <b>Jumping Events:</b> Long Jump, High Jump, Triple Jump, Pole Vault. 3) <b>Running Events:</b> Sprints: 100 meters, 200 meters, 400 meters. Middle Distance: 800 meters, 1500 meters. Long Distance: 3000 meters, 5000 meters, 10000 meters, 3000 meters Steeplechase Marathon (42.195 kms) Relay Race: 4 x 100 meters, 4 x 400 meters. Hurdles: 100 (Men), 100 (Women), 400 meters.		
<b>Books Recommended:</b> 1) Singh, H. (2010). Science of Sports Training. DVS Publications. 2) Sharma, V.K. (2012). Health and Physical Education. Sports Publication. 3) Singh, M. (2011). Fundamentals of Track and Field. Khel Sahitya Kendra. 4) Sharma, P. (2013). Athletics: Skills and Techniques. Friends Publications.			



Financial Law (BCFA 3.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core
<b>Objective:</b> 1. To familiarize the students with various financial laws. 2. To make the students aware of important amendments in the financial laws of India. 3. To provide knowledge about Securities law, Banking law and Insurance law. 4. To provide knowledge about Insolvency Bankruptcy Code and Prevention of Money Laundering Act.			
<b>Learning Outcomes:</b> After learning this course, students will be able to – 1. <b>Understand</b> the concepts related to financial laws and regulations. 2. <b>Apply</b> the knowledge to open Demat Account. 3. <b>Analyze</b> the claim settlement process of insurance companies in real life situations. 4. <b>Assess</b> the fairness and equity of financial laws in protecting the interests of consumers, investors, and other stakeholders.			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<b>Securities Law:</b> 1. <b>SEBI Act, 1992:</b> Regulation of Securities Market- Listing Requirements, Insider Trading, Takeover Regulation; Investor Protection Measures: Disclosure Norms, Investor Education Initiatives. <b>Amendments:</b> SEBI’s Listing Obligations and Disclosure Requirement Amendment (Regulation 30) 2. <b>Depositories Act, 1996:</b> Overview of Depositories Act, Role of Depositories in Securities Settlement, Dematerialization of Securities and Electronic Transfer Mechanisms.		
<b>II</b>	<b>Banking Law:</b> 1. <b>RBI Act, 1934:</b> Establishment and Incorporation of RBI, Powers of RBI, Issue of Bank notes, MPC- Constitution and Functions, Restrictions on Loans and Advances, Inspection of Banks. 2. <b>Banking Regulation Act, 1949</b> - Licensing of Banks, Capital Requirements, Corporate Governance, Regulation of Bank Operations: Prudential Norms, Priority Sector Lending, Non-Performing Assets, KYC Norms. <b>Amendments:</b> Key features of Banking Regulation (Amendment) Bill, 2020		
<b>III</b>	<b>Insurance Law:</b> 1. <b>Insurance Act, 1938</b> - Licensing of Insurance companies, Regulation of Insurance Intermediaries, Capital Requirements, Investment Regulations, Appointment of Actuaries, Provision for policy-holders, Regulation for reinsurance. <b>Amendments</b> – Minimum Capitalisation Requirement as per Insurance Laws (Amendment) Bill, 2022 2. <b>Insurance Regulatory and Development Authority Act, 1999</b> - Role and Functions of IRDAI in Insurance Regulation, Regulation of Insurance Companies: Licensing, Solvency Requirements, Product Approval, Consumer Protection Measures: Grievance Redressal, Policy-holder Rights		
<b>IV</b>	<b>IBC and PMLA:</b> 1. <b>Insolvency and Bankruptcy Code, 2016:</b> Objectives of the Code and Key Principles underlying the insolvency resolution and bankruptcy process, Insolvency Resolution Process, Functions of Insolvency Professional, Functions of Committee of Creditors. <b>Amendments</b> – Key features of The Insolvency Bankruptcy Code (Amendment) Bill, 2021 2. <b>Prevention of Money Laundering Act, 2002:</b> Anti-Money Laundering Measures, Regulatory Compliance and Enforcement Mechanisms, Obligations of Reporting Entities 3. <b>Benami Transaction (Prohibitions) Act, 1988:</b> Overview of the Act		
<b>Books Recommended:</b> 1. <b>Banking Law and Practice</b> , S Chand, Latest Edition 2. <b>Insurance Law</b> , Gaurav Varshney, Lexis Nexis Edition. 3. <b>Financial Law</b> , Thorat and Suryavanshi, Nirali Prakashan, Latest Edition			

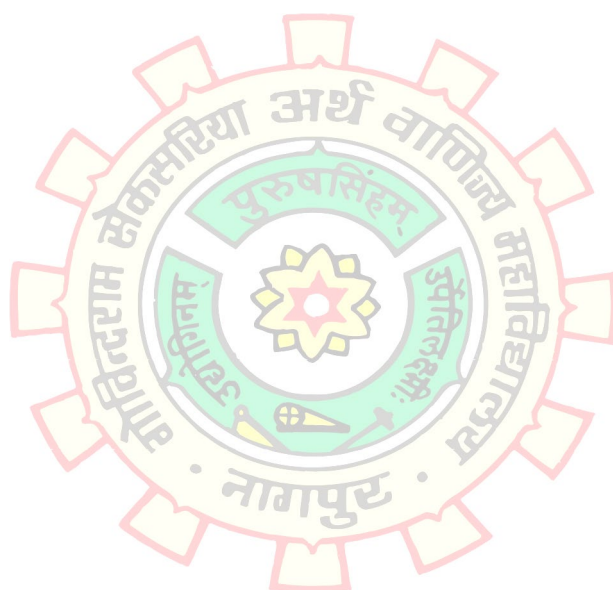
4. **Securities Law and Capital Market**, CS- Executive, Taxmann, Latest Edition (2023)
5. **Insolvency and Bankruptcy Code**, Taxmann, Latest Edition (2023)
6. **Law Relating to Prevention of Money Laundering**, P.S.P. Suresh Kumar, Vinod Publications, Latest Edition
7. **Benami Transaction (Prohibitions) Act, 1988**, Taxmann, Latest Edition



<b>Financial Accounting – I (BCFA 3.2)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core
<b>Objective:</b> <ol style="list-style-type: none"> <li>1. To understand the concept of final accounts for sole traders and develop the ability to prepare trading, profit and loss, and balance sheet accounts, including adjustments.</li> <li>2. To gain insight into the final accounts of cooperative societies and develop the proficiency to prepare them in accordance with relevant legal provisions.</li> <li>3. To understand the concept of joint ventures and develop the ability to account for them using different methods.</li> <li>4. To comprehend the concept of depreciation and its methods and acquire the skills to account for depreciation using different techniques.</li> </ol>			
<b>Learning Outcomes:</b> After learning this course, students will be able to – <ol style="list-style-type: none"> <li>1. <b>Demonstrate</b> the ability to analyze and synthesize financial data to prepare comprehensive final accounts for sole traders, integrating adjustments, and evaluate the financial health of the business.</li> <li>2. <b>Apply</b> their understanding of legal provisions and financial principles to create accurate final accounts for cooperative societies and appraise the financial performance critically.</li> <li>3. <b>Develop</b> the capacity to evaluate, compare, and justify different methods of accounting for joint ventures, and synthesize this knowledge to select the most appropriate approach for specific business scenarios.</li> <li>4. <b>Demonstrate</b> proficiency in analyzing, applying, and evaluating various methods of depreciation, synthesizing their understanding to make informed decisions regarding asset valuation and financial reporting.</li> </ol>			
Unit	Content		
<b>I</b>	<b>Final Accounts of Sole Traders:</b> <b>Theory:</b> Meaning of Final Accounts, Characteristics and Format of Trading A/c, Profit and Loss A/c and Balance Sheet, Meaning and nature of Adjustments. <b>Practical Problems:</b> Preparation of Trading A/c, Profit and Loss A/c and Balance sheet from Trial balance and Adjustments		
<b>II</b>	<b>Final Accounts of Co-Operative Society:</b> <b>Theory:</b> Meaning and Introduction of Co-operative Society, Characteristics of and Usefulness of Co-operative Society, Limitations of Co-operative society, Types of Co-operative Society, Meaning, Format and Characteristics of Profit and Loss Appropriation A/c. <b>Practical Problems:</b> Preparation of Trading A/c, Profit and Loss A/c, Profit and Loss Appropriation A/c and Balance sheet As per Maharashtra Co-operative Society Act, 1960.		
<b>III</b>	<b>Joint Venture:</b> <b>Theory:</b> Meaning of Joint Venture, Characteristics of Joint Venture, Advantages and Disadvantages of Joint Venture, Methods of Joint Ventures, Distinction between Joint Venture and Partnership. <b>Practical Problems:</b> Preparation of various accounts as per Memorandum, Centralized Method and Decentralized Method of Joint Venture.		
<b>IV</b>	<b>Depreciation:</b> <b>Theory:</b> Meaning of Depreciation, Nature, Characteristics and Advantages of Depreciation, Need of Depreciation, Various Methods of charging Depreciation (i) Straight line method, ii) Reducing balance method iii) Annuity method iv) Depreciation fund method v) Depreciation fund insurance policy method. <b>Practical Problems:</b> Preparation of Depreciation A/c, Machinery A/c under: (i) Straight line method ii) Reducing balance method iii) Annuity method iv) Depreciation fund method v) Depreciation fund insurance policy method.		

**Books Recommended:**

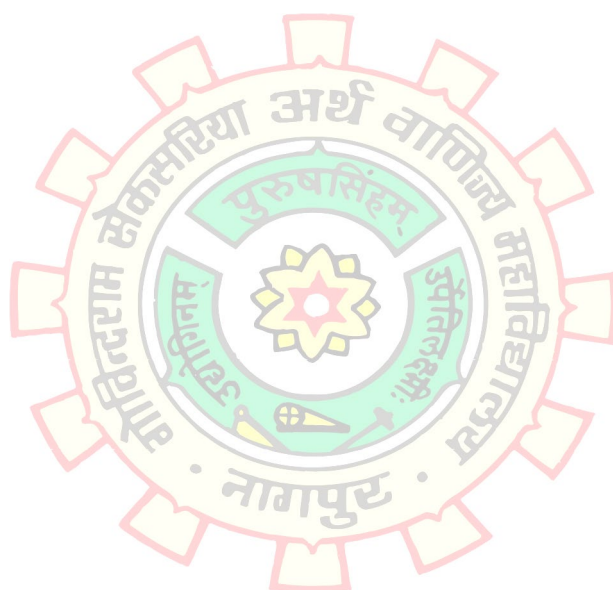
1. **Financial Accounting**, Paul, S. K, New Central Book Agency
2. **Financial Accounting for Managers**, Ghosh, T. P. Taxman Allied Service
3. **Financial Accounting**, Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications
4. **Financial Accounting**, Dr. V. K. Goyal, Excel Books Publications
5. **Financial Accounting**, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
6. **Financial Accounting**, Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi



<b>Business Economics (BCFA 3.3.1)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor
<b>Objective:</b> <ol style="list-style-type: none"> <li>1. To provide the students an understanding of basic concepts of business economics and demand analysis.</li> <li>2. To help students understand the requirements of business decision making and production analysis.</li> <li>3. To make the students familiar with costing concepts and revenue analysis.</li> <li>4. To provide knowledge to the students regarding market structures and competition.</li> </ol>			
<b>Learning Outcomes:</b> After learning this course, students will be able to – <ol style="list-style-type: none"> <li>1. <b>Understand</b> the important concepts of Business Economics, and further delve deeper into concepts related to Demand analysis like, Elasticity of demand and Indifference curve.</li> <li>2. <b>Analyse</b> how the producers make decisions based on production function in short run and long run.</li> <li>3. <b>Evaluate</b> the importance of cost analysis and revenue analysis for a business.</li> <li>4. <b>Apply</b> the knowledge regarding various types of markets and how the companies function in a given nature of market &amp; competition in realistic situations.</li> </ol>			
Unit	Content		
<b>I</b>	<b>Introduction to Business Economics</b> <ul style="list-style-type: none"> <li>• Concept, Nature, Scope of Business Economics</li> <li>• Demand -Meaning of Demand, Determinants of Demand, Law of Demand, Expansion and Contraction of Demand, Increase and Decrease of Demand</li> <li>• Elasticity of Demand - Concept, Methods, Types of Elasticity of Demand, Degrees of Price Elasticity of Demand, Factors affecting Elasticity of Demand, Case Study on Oil Refining Companies and Price Elasticity of Demand</li> <li>• Indifference Curve - Meaning, Properties of Indifference curve, Indifference map</li> </ul>		
<b>II</b>	<b>Business Decision-Making and Production Function</b> <ul style="list-style-type: none"> <li>• Supply -Concept of Supply, Law of Supply, Elasticity of Supply,</li> <li>• Determination of Equilibrium price through market forces (Demand and Supply), Case Study on Demand and Supply of Gold in India</li> <li>• Production Function - Meaning of Production Function, Short Run &amp; Long Run Production Function</li> <li>• Isoquant - Meaning, Properties</li> <li>• SDG 12 - Sustainable Consumption and Production - Concept, Targets and Indicators</li> <li>• Case study on Inability in taking strategic timely decisions a cause for Nokia's failure</li> </ul>		
<b>III</b>	<b>Costing Concepts &amp; Revenue analysis</b> <u>Costing Concepts</u> <ul style="list-style-type: none"> <li>• Cost Function - Meaning of Cost Function</li> <li>• Introduction to Various Short &amp; Long Run Costing Concepts : Concept of Total Cost, Average Cost, Marginal Cost, Supply chain costs and drivers of supply chain costs</li> <li>• Relationship between Average Cost and Marginal Cost</li> </ul> <u>Revenue Analysis</u> – Meaning of Revenue, Concept of Total Revenue, Average Revenue and Marginal Revenue, Relationship between Average Revenue and Marginal Revenue <ul style="list-style-type: none"> <li>• Theory of Firm- Objectives of a firm and profit maximization</li> </ul>		
<b>IV</b>	<b>Market structure and competition</b> <u>Market:</u> <ul style="list-style-type: none"> <li>• Market - Meaning, Features, Types</li> </ul> <u>Perfect Competition</u> - Meaning, features, Equilibrium of Industry and of Firm in short run (Price-Output Determination in short run) <u>Imperfect Competition</u> <ul style="list-style-type: none"> <li>• Monopoly- Meaning, features, types, Equilibrium of firm (Price-Output Determination in short</li> </ul>		



	<p>run), Price Discrimination- meaning, types, conditions for price discrimination to be profitable</p> <ul style="list-style-type: none"> <li>• Monopolistic Competition – Meaning, features, Equilibrium of firm (Price- Output Determination in short run)</li> <li>• Oligopoly - Meaning, features, kinked demand curve, Nash Equilibrium in Prisoner’s Dilemma- concept</li> </ul>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. Introduction to Modern Economics, Hardwick, Khan &amp; Langmead, An, Longman London &amp; New York, Revised Edition.</li> <li>2. Advanced Economic Theory (Micro Economic Analysis), H. L. Ahuja, S. Chand &amp; Co Ltd, 11th Edition, 2004.</li> <li>3. Modern Economics, H. L. Ahuja, S. Chand &amp; Co Ltd, 11th Edition, 2004.</li> <li>4. Micro Economics, P. N. Chopra, , Kalyani Publishers.</li> <li>5. Micro Economics, D. D. Chaturvedi, Galgotia Publishing Company.</li> </ol>	

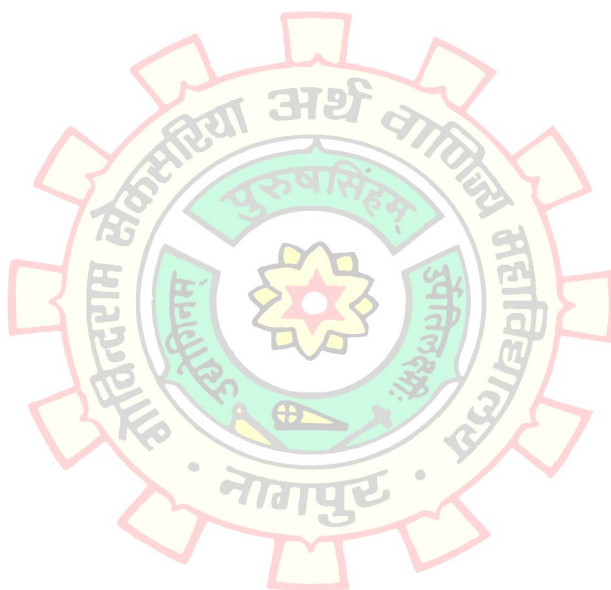


MS-Office (BCFA 3.3.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor
<b>Objective:</b> <ul style="list-style-type: none"><li>1. To understand formatting features in Ms Word with Mail merge, Templates to maintain consistency to create professional looking documents.</li><li>2. To analyze large datasets through Excel sorting, filtering and different data analysis tools.</li><li>3. To explore data modelling and advanced functions to visualize data creatively and communicate insights effectively.</li><li>4. To evaluate organization and structure of PowerPoint presentations in order to ascertain their logical flow.</li></ul>			
<b>Learning Outcomes:</b> After learning this course, students will be able to – <ul style="list-style-type: none"><li>1. <b>Understand</b> and <b>recall</b> the functionalities, tools and commands available in MS Word.</li><li>2. <b>Analyze</b> financial data and perform functions to evaluate financial scenarios.</li><li>3. <b>Apply</b> statistical analysis tools and technique to interpret data for business insights and faster decision making.</li><li>4. <b>Evaluate</b> the effectiveness of the contents in PowerPoint presentation including visual themes for diverse audiences.</li></ul>			
Unit	Content		
I	<b>Microsoft Word :-</b> Introduction to MS-Office 2019, Installation, Word:- Introduction to MS-Word, Working with toolbars & ribbons, Components of MS-Word Window, Inserting Tables, Mail-merge, Macros, Templates.		
II	<b>MS-Excel:-</b> Introduction to MS-Excel:- Introduction to MS-Excel, Elements of MS-Excel workbook, Navigation, Entering & Editing, Formatting cells, Formula and Functions, V-lookup, H-lookup, Data Sorting, Conditional Formatting, Filtering, Goal Seek, Tables, Views, Charts, Linking.		
III	<b>Advanced Excel</b> - INDEX and MATCH, IF with AND, OR, OFFSET combined with other functions, CHOOSE for creating scenarios, INDIRECT combined with other functions, XNPV and XIRR CELL, COUNTA, and MID functions combined together, PMT, IPMT, and principal payment calculations, Subtotal and Data Consolidation, Pivot Table, Protection.		
IV	<b>Microsoft PowerPoint:</b> - Introduction to MS-PowerPoint, Insertion, deletion, Copying Slides, Slide numbering, Header & Footer, Different Layouts, Master Slide, Inserting Tables, Sounds, Charts, Different Objects, Animation, Slide Transition.		
<b>Books Recommended:</b> <ul style="list-style-type: none"><li>1. <b>A First Course In Computers</b>, Sanjay Saxena, Vikash Publishing House Pvt. Ltd. New Delhi</li><li>2. <b>Mastering MS-Office</b>, Bittu Kumar</li><li>3. <b>Mastering Advanced Excel</b>, Ritu Arora</li></ul>			

Marketing Management (BCFA 3.3.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor
<b>Objective:</b> <div>1. To introduce students to the fundamental concepts and principles of marketing.</div> <div>2. To enable students to understand the importance of market segmentation, targeting, and positioning strategies in marketing management.</div> <div>3. To provide students with a comprehensive understanding of product management processes and strategies.</div> <div>4. To familiarize students with the various elements of the promotion mix and their role in marketing communications.</div>			
<b>Learning Outcomes:</b> After learning this course, students will be able to – <div>1. <b>Analyze</b> the various philosophies of marketing and their significance in contemporary business environments.</div> <div>2. <b>Formulate</b> effective positioning strategies for products or services based on market analysis and differentiation.</div> <div>3. <b>Evaluate</b> the role of branding and packaging in product differentiation and consumer perception.</div> <div>4. <b>Develop</b> integrated marketing communication plans for specific products or services considering diverse promotional channels and target markets.</div>			
Unit	Content		
I	<b>Introduction to Marketing</b> –Market Definition, Types of Markets, Importance & Objectives of Marketing, Core concepts of Marketing, Different philosophies of marketing, Role of Marketing, Relationship of Marketing with other functional areas, concept of marketing mix, The marketing environment, Relationship marketing, Database marketing, Online marketing.		
II	<b>Market segmentation, Targeting &amp; Positioning</b> - Concept, Need for segmentation, Bases for segmenting markets, Benefits of segmentation. Targeting-Introduction, selection of target market, evaluating market segments, selecting market segments. Positioning-Definition, Selecting the positioning platform, differentiating market offering, Case Study.		
III	<b>Product Management</b> – Meaning of product, Product Classifications, Difference between Consumer goods and Industrial goods, New Product Development process, Product life Cycle – Introduction, Importance of PLC, Phases of PLC. Branding: Meaning of Branding, types of branding, benefits of branding. Packaging: Meaning, Types of Packaging, advantages of Packaging		
IV	<b>Promotion Decisions</b> – Meaning, Objectives & Importance, Promotion mix -Objectives & advantages, Advertising, Publicity, Public Relations, personal selling, Sales promotion & Digital marketing, New issues in marketing – Globalization, Consumerism, need for consumer protection, Social aspects of marketing, Green Marketing.		
<b>Books Recommended:</b> <div>1. <b>Marketing Management:</b> Philip Kotler, Prentice Hall India, New Delhi</div> <div>2. <b>Marketing Management:</b> Sherlekar, Himalaya Publishing House</div> <div>3. <b>Marketing Management:</b> Text &amp; Cases, By Rajagopal, Vikas Publishing House</div> <div>4. <b>Modern Marketing:</b> Bhagwati, Pillai- S. Chand Publications.</div>			

Direct Taxes (BCFA 3.4.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35 + 15 = 50	Group: Generic/Open Elective
<b>Objective:</b> 1. To develop a comprehensive understanding of the fundamental concepts and legal provisions of the Income Tax Act 1961, including the distinction between exemptions and deductions, and the rules for determining residential status of taxpayers. 2. To acquire practical skills in computing taxable income by applying relevant deductions and understanding tax computation principles as per the applicable tax slabs and rates.			
<b>Learning Outcomes:</b> After learning this course, students will be able to – 1. <b>Demonstrate</b> proficiency in understanding concepts of income tax by exhibiting a thorough understanding of fundamental tax concepts such as agricultural income, assessee classification, assessment year determination, and the distinction between gross total income, exemptions, and deductions within the framework of the Income Tax Act 1961. <b>(Understand)</b> 2. <b>Apply</b> taxation principles to Income Sources: Students will demonstrate the ability to analyze and compute taxable income from salary including the valuation of perquisites and the application of relevant deductions, thereby gaining practical skills essential for tax computation and compliance. <b>(Apply)</b>			
Unit	Content		
I	<b>Introduction of Income Tax Act 1961 and basic concepts</b> a) <b>Basic concepts</b> – Introduction of Income Tax Act 1961; Finance Act; Concepts of - Agricultural income, Assessee, Assessment year, Previous year, Person, Income, Gross total income, Charge of income Tax; Difference between Exemptions and Deductions; Introduction to Heads of Income. b) <b>Residential Status</b> - Rules for determining residential status of Individual Assessee. <b>Income from Salary</b> a) <b>Income from Salary</b> – Scope of Chargeability (Section 15); Salary, exemptions and deductions. b) <b>Allowances</b> – House Rent Allowance, Transport Allowance, Children Education Allowance, Medical allowance. c) <b>Perquisite</b> – Valuation of Rent- free Accommodation; Motor Car; Valuation of medical facility. d) Practical problems on computation of income from salary (excluding retirement benefits).		
II	<b>Computation of Taxable Income and Income tax of an Individual Assessee</b> a) Computation of Gross Total Income, Deductions under Sections 80C, 80D, 80DD, 80DDB, 80E, 80GG, 80TTA, 80TTB and 80U. b) Income tax slabs and rates as per old and new tax regime including Education cess, Higher education cess, surcharge (as applicable for relevant assessment year) c) Problems on Computation of Gross Total Income, Taxable Income and Income Tax liability of an Individual assessee considering the computed income under the heads of Salary, House Property and Other Sources. <b>Note: Academic year will be considered as Assessment Year.</b>		
<b>Books Recommended:</b> 1. <b>Direct Tax</b> , ICAI Module for Intermediate 2. <b>Students Guide to Income Tax</b> , Vinod K. Singhanian Publisher, Taxmann Publications Pvt Ltd, New Delhi. 3. <b>Systematic Approach to Taxation</b> , Dr. Girish Gupta, Dr Ravi Ahuja, Bharat Publications 4. <b>Students Handbook on Income Tax</b> , T. N. Manoharan and G. R. Hari, Snow White Publications. 5. <b>Direct Tax Laws</b> , T. N. Manoharan and G. R. Hari, Snow White Publications. 6. <b>Students Guide to Income Tax</b> , Dr Monica Singhanian / Dr. Vinod K Singhanian, Taxmann Publications Pvt Ltd, New Delhi.			

7. **STUDENTS GUIDE TO INCOME TAX WITH PROBLEMS AND SOLUTIONS (COMBO)**, Dr Monica Singhanian / Dr. Vinod K Singhanian, Taxmann Publications Pvt. Ltd, New Delhi.
8. **Income Tax Law & Accounts**, Mehrotra, Sahitya Bhavan, Agra.
9. **Law and Practice of Income-Tax in India**, Bhagavati Prasad, New Age International Publishers, New Delhi.
10. **Direct Tax Laws**, Dr. Girish Ahuja & Ravi Gupta, Bharat Publications





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

**Semester – III**

International Trade & Business Administration (BCFA 3.4.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15=50	Group: Generic/Open Electives
<b>Objectives:</b> 1. To understand the essentials of international trade and nature of protectionism. 2. To discover the internationalization process and gain knowledge of various factors that have an impact on the functions of the business.			
<b>Learning Outcomes:</b> After learning this course, students will be able to 1. <b>Understand</b> the various concepts involved in international trade & its importance and <b>Analyze</b> various factors affecting international trade and strategize. 2. <b>Perceive</b> approaches to international trade and <b>Evaluate</b> various modes of entry in to international business and should be able to <b>select</b> the best mode of entry given a situation.			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<b>Introduction to International Trade:</b> Definition, scope, objectives, advantages, and disadvantages of international trade. Overview of theories of international trade – Classical theories & Modern theories Role of International Financial Institutions in international trade. World trade & protectionism - Tariffs and non-tariff barriers. Concept & significance of balance of payment and balance of trade.		
<b>II</b>	<b>International Market Entry &amp; Expansion strategies:</b> Internationalization process, modes of entry to international trade. International business approaches: Ethnocentric, Polycentric, Regio centric & Geo centric. Various micro & macro factors affecting international trade. Regional trade agreement (European union, SAARC, NAFTA, BRICS, ASEAN) & types of trade agreements. Case study based on modes of entry to international business/internationalization process.		
<b>Books Recommended:</b> 1. <b>International Business</b> , Daniels John, D. Lee H. Radenbaugh, and David P. Sullivan Pearson Education. 2. <b>International Business</b> , Czinkota, Michael R, et. Al the Dryden Press, Fortworth. 3. <b>International Business</b> , K. Aswathappa, McGraw Hill Education. 4. <b>International Business Environment</b> , Francis Cherunilam – Himalaya Publishing House. 5. <b>International Business (Text and cases)</b> , P. Subba Rao – Himalaya Publishing House.			

Digital Marketing (BCFA 3.5)			
Teaching Hours: 45 (Theory + Practical)	Total Credits: 2	Total Marks: 35+15=50	Group: Vocational Skill Course
<b>Objectives:</b> <div>1. To provide students a foundational understanding of digital marketing concepts, tools, and techniques</div> <div>2. To develop the students with the importance of digital marketing in today's business landscape and its role in achieving organizational goals.</div>			
<b>Learning Outcomes:</b> After learning this course, students will be able to <div>1. <b>Understand</b> the fundamental concepts of digital marketing, including, social media marketing, email marketing, and content marketing.</div> <div>2. <b>Apply</b> the basic skills of planning and implementation in digital marketing strategies which is suitable for different business objectives.</div>			
Unit	Content		
I	<b>Foundation of Digital Marketing:</b> Digital Marketing, Definition, and scope of digital marketing, Core Concepts of Digital Marketing: Search Engine Optimization (SEO), Online consumer behaviour. Legal and Ethical Considerations in Digital Marketing. Digital Marketing Strategy: Setting SMART objectives, Developing a digital marketing plan, Integration with traditional marketing strategies.		
II	<b>Digital Marketing Channels and Strategies</b> Social Media Marketing (SMM): Social Media Marketing process, Social media platforms overview: Facebook, Instagram, Twitter, LinkedIn. Content Marketing: Content types Blog posts, videos, infographics. Email Marketing: Email campaign planning and execution.		
<b>Books Recommended:</b> <div>1. <b>Digital Marketing: Strategy, Implementation and Practice</b> by Rajiv Batra, Tapan Panda, and Amarjeet Singh, published by Pearson Education India.</div> <div>2. <b>Digital Marketing: A Practical Approach</b> by Harpreet Kaur, published by Oxford University Press India.</div> <div>3. <b>Digital Marketing: Concepts and Strategies</b> by Bidyut Bikash Dhar and Debalina Chattopadhyay, published by McGraw Hill Education India.</div> <div>4. <b>Digital Marketing: Strategy, Implementation and Practice in India</b> by Sameer Mathur and Rajiv Mathur, published by McGraw Hill Education India.</div> <div>5. <b>Digital Marketing: An Indian Perspective</b> by Kannan P.K and Chitra S, published by Pearson Education India.</div>			

**Hindi (BCFA 3.6.1)**

Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses
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**Course Objectives:**

1. To understand and appreciate the literary works in prose by renowned Hindi authors, focusing on their themes and messages.
2. To explore and comprehend the poetic expressions of various Hindi poets, delving into the emotions and ideas conveyed through their poems and develop practical skills in translation, advertisement writing, and business vocabulary enhancement in Hindi.

**पाठ्यक्रम का उद्देश्य:**

1. प्रमुख हिंदी लेखकों द्वारा गद्य में विभिन्न कृतियों को समझना और मूलभूत विषयों और संदेशों पर ध्यान केंद्रित करना।
2. विभिन्न हिंदी कवियों द्वारा की गई कविताओं की व्याख्या करना और उनके कविताओं के माध्यम से व्यक्त की गई भावनाओं और विचारों को समझना और हिंदी में अनुवाद, विज्ञापन लेखन, और व्यावसायिक शब्दावली में सुधार के प्रायोगिक कौशल विकसित करना।

**Learning Outcomes:** After learning this course, students will be able to –

1. **Analyze** and **interpret** the prose works of Dr. Abdul Kalam, Dr. Krishna Kumar Mishra, and Narayan Murthy, identifying the central themes and moral values conveyed in their writings.
2. **Analyze** the poems of Santosh Kumar Badal, Sohan Lal Dwivedi, and Methili Sharan Gupta, discerning the emotions, philosophies, and societal concerns expressed in their verses and **demonstrate** proficiency in translating texts from English to Hindi, crafting effective advertisements in Hindi, and expanding their business vocabulary in Hindi, facilitating communication in professional contexts.

**शिक्षा परिणाम:** इस पाठ्यक्रम के अध्ययन के बाद, छात्र निम्नलिखित कार्य कर सकेंगे:

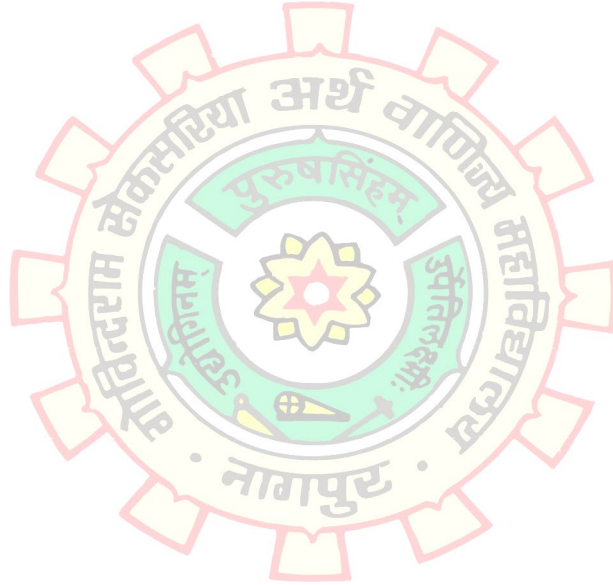
1. डॉ. अब्दुल कलाम, डॉ. कृष्ण कुमार मिश्र, और नारायण मूर्ति की गद्य रचनाओं का **विश्लेषण** और व्याख्या करके उनकी लेखनी में प्रमुख विषयों और नैतिक मूल्यों को **पहचान** सकेंगे।
2. संतोष कुमार बादल, सोहन लाल द्विवेदी, और मेथिली शरण गुप्त की कविताओं का **विश्लेषण** करके, उनकी पंक्तियों में व्यक्त भावनाओं, दार्शनिकताओं, और सामाजिक चिंताओं को **पहचान** सकेंगे और अंग्रेजी से हिंदी में पाठों का अनुवाद करके, हिंदी में प्रभावी विज्ञापन बनाने, और हिंदी में व्यावसायिक शब्दावली का विस्तार करने में **प्रवीण** होंगे, जो व्यावसायिक संदर्भों में संचार को सुगम बनाएगा।

Unit	Content
<b>I</b> साहित्यिक हिंदी	<b>गद्य भाग</b> <ul style="list-style-type: none"> <li>➤ शाश्वत जीवन मूल्य- अदम्य साहस – डॉ. अब्दुल कलाम</li> <li>➤ जलवायु परिवर्तन तय करेगा धरती पर सभ्यता का भविष्य (निबंध) डॉ. कृष्ण कुमार मिश्र</li> <li>➤ उद्यमशीलता- बेहतर भारत बेहतर दुनिया – नारायण मूर्ति</li> </ul> <b>पद्य भाग</b> <ul style="list-style-type: none"> <li>➤ अवकाश - संतोष कुमार बादल</li> <li>➤ लहरो से डरकर नौका पार नाही होती – सोहन लाल द्विवेदी</li> <li>➤ मनुष्यता- मेथिली शरण गुप्त</li> </ul>
<b>II</b> व्यावहारिक हिंदी	<ul style="list-style-type: none"> <li>➤ अनुवाद: - अर्थ - परिभाषा, स्वरूप, अनुवादक के गुण, सफल अनुवाद की विशेषताएँ, अनुवाद प्रक्रिया, प्रकार।</li> <li>➤ विज्ञापन लेखन - अर्थ - परिभाषा, गुण, लाभ, सावधानी आदि।</li> <li>➤ पारिभाषिक शब्दावली (वाणिज्य विषयक)</li> </ul>

**Books Recommended:**

**संदर्भ ग्रंथ :-**

१. अदम्य साहस – डॉ. अब्दुल कलाम
२. बेहतर भारत बेहतर दुनिया – नारायण मूर्ति
३. विज्ञापन के मुल तत्व :- डॉ. जयश्री जोशी , केलाश पुस्तक सदन , भोपाल
४. मीडिया लेखन और अनुवाद विज्ञान : डॉ जगदीश शर्मा . डॉ धनबहादूर पाठक , हरीश प्रकाशन मंदिर



## Marathi (BCFA 3.6.2)

Teaching Hours: 30

Total Credits: 2

Total Marks:  
35+15 = 50Group: Ability  
Enhancement Courses**Course Objectives:**

1. To understand and appreciate the literary works in prose by renowned Marathi authors, focusing on their themes and messages.
2. To develop practical skills in internet usage in Marathi language, news editing, and business vocabulary enhancement in Marathi.

**पाठ्यक्रमाचे उद्देश्य:**

1. प्रसिद्ध मराठी लेखकांच्या गद्य रचना समजून मूल्यांकन करणे, त्यांच्या विषय आणि संदेशांवर लक्ष केंद्रित करणे.
2. मराठी भाषेत इंटरनेट वापराचे कौशल्य विकसित करणे, बातम्या संपादन, आणि मराठीत व्यावसायिक शब्दकोश वाढवणे.

**Learning Outcomes:** After learning this course, students will be able to –

1. **Analyze and interpret** the prose works of Dr. Abdul Kalam, Narayan Murthy, Shrinivas Thanedar, discerning the central themes and moral values conveyed in their writings.
2. **Demonstrate** proficiency in using the internet in Marathi language, editing news content effectively, and expanding their business vocabulary in Marathi, facilitating communication in professional contexts.

**शिक्षण परिणाम:** या पाठ्यक्रमाच्या अभ्यासानंतर विद्यार्थी खालील कार्ये करू शकतील:

1. डॉ. अब्दुल कलाम, नारायण मूर्ती, श्रीनिवास ठाणेदार यांच्या गद्य रचनांचा विश्लेषण आणि व्याख्या करून, त्यांच्या लेखनांमध्ये अडचणी आणि मूल्यांकन करून, मुख्य विषय आणि नैतिक मूल्ये ओळखून त्यांची समज करण्यात विद्यार्थी सक्षम होतील.
2. मराठी भाषेत इंटरनेट वापराचे कौशल्य, बातम्या संपादन योग्यतेत दक्षता, आणि मराठीत व्यावसायिक शब्दांचे विस्तार करणे, यात्रेत व्यावसायिक संदर्भात संवाद सुचारूप बनवण्यात विद्यार्थी सक्षम होतील.

Unit	Content
<b>I</b> साहित्यिक मराठी	<b>गद्य विभाग</b> <ul style="list-style-type: none"> <li>➤ चिरंतन मूल्ये : ए. पी. जे. अब्दुल कलाम</li> <li>➤ उद्योजकतेविषयी : नारायण मूर्ती</li> <li>➤ नक्षत्रांचे देणे : श्रीनिवास ठाणेदार</li> </ul> <b>पद्य विभाग</b> <ul style="list-style-type: none"> <li>➤ पसायदान : संत ज्ञानेश्वर</li> <li>➤ दोन पर्याय : दिलीप कुलकर्णी</li> <li>➤ विश्वशांती : दिनेश काळे</li> </ul>
<b>II</b> व्यावहारिक मराठी	<ul style="list-style-type: none"> <li>➤ इंटरनेट आणि मराठी भाषा : डॉ. नंदकिशोर मोरे</li> <li>➤ वृत्त संपादन : प्रभाकर कोंडबतुनवार</li> <li>➤ पारिभाषिक शब्दावली (वाणिज्य विषयक)</li> </ul>

**Books Recommended (संदर्भ ग्रंथ):**

१. शब्द साधना भाग -२
२. अदम्य जिद्द : ए- पी- जे- अब्दुल कलाम
३. अ बेटर इंडिया अ बेटर वर्ल्ड : नारायण मूर्ती
४. सुगम मराठी व्याकरण व लेखन - मो. रा. वाळम्बे
५. जाहिरातींचे जग : यशोदा भागवत , मौज प्रकाशन गृह , मुंबई



Physical Education – III (BCFA 3.8)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses
<b>Objectives:</b> 1) To understand and distinguish between skill-related and health-related physical fitness components. 2) To develop knowledge and practical skills in athletics, specifically in throwing events such as Shot Put, Discus Throw, and Javelin Throw.			
<b>Learning outcome:</b> After learning this course, students will be able to: 1) <b>Explain</b> the meaning and types of yogasanas, analyze their benefits, and evaluate their role in promoting physical and mental health. (Applying, Analyzing, Evaluating) 2) <b>Demonstrate</b> and practice specific asanas (such as Tadasana, Vrukshasana, Padmasana, Vajrasana, etc.) and relaxing asanas (Shavasana, Makarasana), and assess their impact on personal health and well-being. (Applying, Creating, Evaluating)			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	Yogasana – Meaning, Types of Asanas, Benefits of Yogasana		
<b>II</b>	<b>Asanas (Postures):</b> (Practical) i) Standing Asanas - Tadasana, Vrukshasana, Virbhadrasana ii) Sitting Asanas - Padmasana, Vajrasana, Ardha Matsendrasana iii) Lying Asanas a) Supine Position – Naukasana, Setu Bandhasana b) Prone Position – Bhujangasana, Shalabhasana <b>Relaxing Asanas:</b> Shavasana, Makarasana		
<b>Books Recommended:</b> 1. <b>Iyengar, B.K.S. (2001).</b> <i>Light on Yoga</i> . HarperCollins Publishers. 2. <b>Saraswati, Swami Satyananda (2008).</b> <i>Asana Pranayama Mudra Bandha</i> . Yoga Publications Trust. 3. <b>Desikachar, T.K.V. (1999).</b> <i>The Heart of Yoga: Developing a Personal Practice</i> . Inner Traditions. 4. <b>Hatha Yoga Pradipika by Swami Muktibodhananda (2012).</b> Yoga Publications Trust. 5. <b>Sivananda, Swami (2004).</b> <i>The Complete Illustrated Book of Yoga</i> . Three Rivers Press.			

Financial Services (BCFA 4.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core
<b>Objective:</b> 1. To familiarize the students with various Financial Services in India. 2. To make students aware of various Depository Services. 3. To provide in-depth knowledge about Fund and Fee based financial services. 4. To make student aware about Global Financial services and regulatory aspect.			
<b>Learning Outcomes:</b> After learning this course, students will be able to – 1. <b>Recall</b> various types of financial services available in the market, and fund based as well as fee-based services. 2. <b>Understand</b> difference between Traditional and Innovative financial services. <b>Compare</b> various financial services provided by Financial Institutions at national level and at global level. 3. <b>Apply</b> their knowledge to analyse and assess various financial services such as Demat Account, Lease finance, Hire-purchase, securitization of debt. 4. <b>Analyze</b> benefit and risk of different financial services and achieving financial goals and managing financial risk.			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<b>Traditional and Innovative Financial Services:</b> Meaning, Features of Financial Services, Classification, Scope (Traditional and Innovative Financial Services), Growth of Financial Service in India, need for Financial Innovation., Financial Services and Promotion of Industries, New Financial Products and Services., Innovative Financial Instruments, Challenges Facing the Financial Services Sector.		
<b>II</b>	<b>Depository Services:</b> Meaning and importance of Depository system, Depositories in India- NSDL and CDSL; Role of Depositories and their services, functioning of depository system; Depository Participants and their role, Custodial services - Meaning, Obligations and Responsibilities of Custodian, DEMAT Account.		
<b>III</b>	<b>Fund and Fee-based of financial services:</b> <b>Fund-Based financial services:</b> Meaning, Definition, Features, Types of fund-based financial services Lease Financing, Hire Purchase, Factoring and forfaiting, Venture Capital. <b>Fee-Based financial services:</b> Meaning, Definition, Features, Types of fee-based financial services- Bank Guarantees, Letter of credit, Credit Rating agencies - CRISIL & CARE, Securitization of debt, Underwriting, Merchant Banking.		
<b>IV</b>	<b>Global financial services:</b> Meaning and importance of financial services in global economy, cross border capital flows, offshore services, Balance of Payment, risk associated with global financial integration, financial institutions- Assets Management Firms, Hedge funds, GDR & ADR; International regulatory framework- an overview of Basel norms.		
<b>Books Recommended:</b> 1. <b>Indian Financial System:</b> Bharti Pathak, Pearson Publication 5th Edition 2. <b>Financial Services:</b> M. Y. Khan, Mc Graw Hill, 10th Edition. 3. <b>Financial Services and Market:</b> Dr. Punithavathy Pandian, Vikas Publication.			

<b>Financial Accounting – II (BCFA 4.2)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Major Core
<b>Objective:</b> <ol style="list-style-type: none"> <li>1. To understand the preparation of financial statements for joint stock companies in compliance with statutory provisions and analyze the impact of company law amendments on financial reporting.</li> <li>2. To gain insight into the issuance, forfeiture, and re-issue of shares in companies, and develop proficiency in journalizing related transactions.</li> <li>3. To comprehend the concept of profit prior to incorporation and its significance in financial reporting, and develop skills in allocating pre-incorporation and post-incorporation profits.</li> <li>4. To understand the principles and practices of consignment accounting, including the roles of consignor and consignee, and develop the ability to prepare related journals and ledgers.</li> </ol>			
<b>Learning Outcomes:</b> After learning this course, students will be able to – <ol style="list-style-type: none"> <li>1. <b>Interpret</b> and <b>apply</b> the provisions of the Companies Act, 2013, to prepare financial statements for joint stock companies and evaluate the implications of amendments on reporting practices.</li> <li>2. <b>Demonstrate</b> the ability to analyze various methods of share issuance, record transactions related to share application, allotment, and calls, and journalize the forfeiture and re-issue of shares, considering different scenarios and effects on company capital.</li> <li>3. <b>Differentiate</b> between pre-incorporation and post-incorporation profits, prepare trading and profit and loss accounts reflecting both types of profits, and apply appropriate allocation methods for expenses, analyzing the impact on financial statements.</li> <li>4. <b>Demonstrate</b> proficiency in distinguishing consignment transactions from sales, preparing journals and ledgers for consignor and consignee, calculating various commissions, and valuing closing stock, considering factors such as damaged goods.</li> </ol>			
Unit	Content		
<b>I</b>	<b>Final Accounts of Public and Private Limited Companies:</b> <b>Theory:</b> Meaning of Joint Stock Company, Characteristics, Merits and Demerits, Statutory Provision regarding preparation of Companies Final Account as per Amended Companies Act, 2013, Provision for Interest on Debenture, Proposed Dividend, and Interim Dividend. <b>Practical Problems:</b> Preparation of Financial Statements as per Schedule III of the Companies Act, 2013.		
<b>II</b>	<b>Issue and Forfeiture and Re-issue of Shares:</b> <b>Theory:</b> Introduction of Company, Types of Company, types of share capital, Meaning and Methods of Issue of Shares, Meaning of Application, Allotment and Call on shares, Meaning of Forfeiture of shares and Re-issue of Forfeited shares <b>Practical Problems:</b> Preparation of Journal in the books of Company with the effect of Issuing shares at Par, Premium and Discount, Pro- rata method, Forfeiture of Shares and Re-issue of Forfeited Shares		
<b>III</b>	<b>Profit Prior to Incorporation:</b> <b>Theory:</b> Meaning of Profit Prior to Incorporation, Need, Importance, Advantages and Disadvantages of Profit-Prior to Incorporation, Meaning of Standing Ratio and Sales Ratio, Meaning of Un-common Expenses. Basis of Allocation of Expenses. <b>Practical Problems:</b> Preparation of Trading and Profit and Loss Accounts Showing Pre-Incorporation and Post-Incorporation Profit.		
<b>IV</b>	<b>Consignment Account:</b> <b>Theory:</b> Introduction and Meaning of Consignment, Objectives of Consignment, Advantages and Disadvantages of Consignment, Difference between Consignment and Sale, Difference Between Consignment and Joint Venture, Role of Consigner and Consignee, Types of Various Commissions paid by Consigner to Consignee.		

	<b>Practical Problems:</b> Preparation Journal and Ledgers in the books of Consigner and Consignee including invoice method, Calculation of loss on damaged goods and valuation of Closing Stock.
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Financial Accounting</b>, Paul, S. K, New Central Book Agency</li> <li>2. <b>Financial Accounting for Managers</b>, Ghosh, T. P. Taxman Allied Service</li> <li>3. <b>Financial Accounting</b>, Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications</li> <li>4. <b>Financial Accounting</b>, Dr. V. K. Goyal, Excel Books Publications</li> <li>5. <b>Financial Accounting</b>, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.</li> <li>6. <b>Financial Accounting</b>, Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi</li> </ol>	



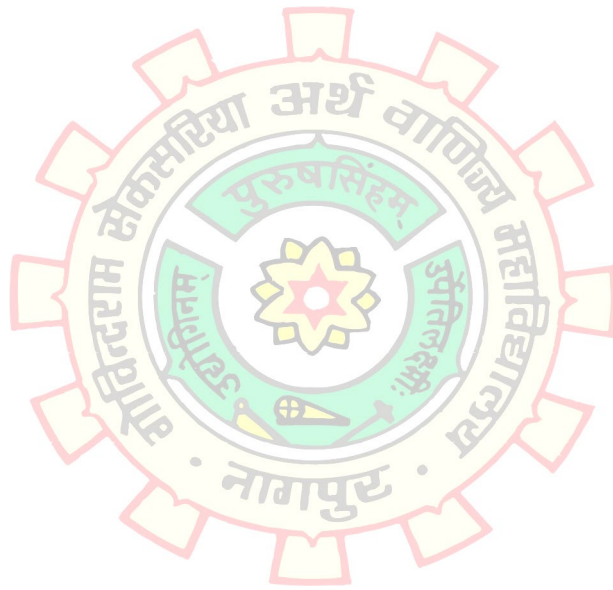
<b>Monetary Economics (BCFA 4.3.1)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor
<b>Objective:</b> <ol style="list-style-type: none"> <li>1. To help students understand the basic concepts related to money and the importance of money in growth and welfare.</li> <li>2. The core objective is to provide the students with an understanding of apex banking institution, commercial banks, modern digital banking systems and other financial institutions</li> <li>3. To provide students with an understanding of the functioning of Development Banks, Cooperative societies, NBFCs, Payment Banks and Neo Banks</li> <li>4. To enable the students to understand the working of macroeconomic fundamentals business cycles, inflation and deflation.</li> </ol>			
<b>Learning Outcomes:</b> After learning this course, students will be able to – <ol style="list-style-type: none"> <li>1. <b>Understand</b> the concepts of money, paper currency, methods of issue, Fisher's Quantity Theory, facilitating their ability to analyze their significance in economic contexts.</li> <li>2. <b>Correlate</b> how changes in money supply can lead to changes in the dynamic economic system and analyze the measures taken by RBI to combat economic fluctuations</li> <li>3. <b>Classify</b> the working of various banking institutions in the country and their functioning.</li> <li>4. <b>Evaluate</b> parameters like National Income, Inflation, Deflation and Business Cycles to measure the performance of economy.</li> </ol>			
Unit	Content		
<b>I</b>	<b>Money in Economics</b> <ul style="list-style-type: none"> <li>• Money - Meaning, Evolution of Money, Functions of Money</li> <li>• Paper Currency - Meaning, Merits, Demerits</li> <li>• Methods of note issue - Fixed Fiduciary Method - Merits &amp; Demerits, Proportionate Reserve Method - Merits &amp; Demerits, Minimum Reserve Method - Merits &amp; Demerits</li> <li>• Fisher's Quantity Theory of Money and Criticism</li> </ul>		
<b>II</b>	<b>Central Bank (Reserve Bank of India) and Commercial Banks</b> <ul style="list-style-type: none"> <li>• Reserve Bank of India - History, Meaning &amp; Functions,</li> <li>• Role of Central Bank in a Developing Economy</li> <li>• Monetary Policy - Meaning, Objectives, Instruments of Monetary Policy in Credit Control by RBI, Recent Indian monetary policy trends</li> <li>• Indian Banking System - Introduction and Structure of Indian Banking System,</li> <li>• Commercial Banks - Meaning, Importance, Functions, Credit Creation by Commercial Banks, Banking schemes for Women.</li> <li>• Non-Performing Assets - Concept, Causes, Consequences &amp; Remedies</li> </ul>		
<b>III</b>	<b>Various Banking Institutions</b> <ul style="list-style-type: none"> <li>• Development Banks – NABARD, EXIM Bank: Meaning, Functions</li> <li>• Cooperative Banks – Concept, functions</li> <li>• NBFC – Concept, functions</li> <li>• Payment Banks – Introduction, Concept, Functions</li> <li>• Neo Banks – Introduction, Concept, Functions</li> </ul>		
<b>IV</b>	<b>National Income</b> <ul style="list-style-type: none"> <li>• National Income – Meaning and Concepts of GDP, NDP, GNP, NNP (at factor cost and market price), Methods of Measurement of National Income, Limitations, National income is not a true indicator of welfare, Concept of Circular flow of national income, Impact of Growing global income inequalities.</li> <li>• Inflation – Meaning, Causes, Effects, Remedies, Recent trends in global inflation</li> </ul>		



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|  | <ul style="list-style-type: none"><li>• Deflation – Meaning, Causes, Effects, Remedies.</li><li>• Business Cycle – Meaning, Features, Phases, Financial crisis 2008</li></ul> |
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**Books Recommended:**

1. **Financial Institutions and Markets**, Agrawal & Gupta, Kalyani Publishers(2015).
2. **Money, Banking, Trade & Public Finance**, M. V. Vaish, New Age International Pvt. Ltd, Latest Edition.
3. **Modern Banking**, Vaish, M.C., Oxford & IBH Publishing Co., New Delhi.
4. **Money, Banking and International Trade**, K.P.M. Sundaram, Sultan Chand, New Delhi.
5. **Money and Financial System**, P.K. Deshmukh, Phadke Prakashan.
6. **Modern Banking**, Sayers, Oxford, Clarendon Press.



Computer Fundamentals (BCFA 4.3.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor
<b>Objective:</b> 1. To understand the basic concepts of computer Organization and Architecture. 2. To analyze the interaction between hardware and software to optimize system performance 3. To explore on the operating system facilitates navigation through files and directories. 4. To apply the different protocols to transmit the data over the internet with the help of network.			
<b>Learning Outcomes:</b> After learning this course, students will be able to – 1. <b>Understand</b> the fundamentals of different components of computer with memory hierarchy. 2. <b>Analyze</b> the needs of hardware and software required for a computation task. 3. <b>Explore</b> different types of operating system with its functions. 4. <b>Apply</b> networking concept involves configuring Hardware and software to establish connections between devices.			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<b>Computers:</b> Basic Organization of Computer, Generation of Computer, Classification of Computer, Computer Organization and Architecture: Processor & Memory-Types of Processor, Memory Structure – Primary & Secondary, Input, Output Devices.		
<b>II</b>	<b>Computer Software and Hardware:</b> Introduction, Types of Software & Hardware, Relationship between hardware, System Software & user, Computer languages:- Introduction, types, Translator, Linker, Loader, Assembler, Compiler, Interpreter.		
<b>III</b>	<b>Operating Systems:</b> Introduction, History of operating systems, Functions of operating systems, Process management, Memory management, File management, Device management, Security management, Types of operating systems, Providing user interface, Popular operating systems.		
<b>IV</b>	<b>Network:</b> Introduction, Data communication using modem, Computer network, Network topologies, Network protocol and software, Application of network. <b>Internet:-</b> Introduction, Evaluation & basic services of Internet, Uses of Internet, Search Engine, Introduction to Virus and its types.		
<b>Books Recommended:</b> 1. <b>Computer Fundamentals</b> , P. K. Sinha, BPB Publication, New Delhi 2. <b>Fundamentals of Computers</b> , E Balgurusamy			

Human Resource Management (BCFA 4.3.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor
<b>Objective:</b> 1. To acquaint students with the techniques and principles to manage human resource of an organization. 2. To learn the basic concepts and frameworks of human resource Management (HRM). 3. To understand the role of HR in an effective business administration. 4. To improves critical thinking skills of the students about HRM System as a tool for organizational success.			
<b>Learning Outcomes:</b> After learning this course, students will be able to – 1. <b>Understand</b> the Aspects of HRM in an organization. 2. <b>Analyze</b> the principles and theories underlying job design and Job Evaluation in enhancing employee motivation and performance. 3. <b>Examine</b> the impact of effective leadership perspectives on organizational performance. 4. <b>Understand</b> the purpose of Performance Appraisal and Identify Different Methods and Techniques of Performance Appraisal.			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<b>Introduction to HRM-</b> Meaning, Definition, Scope, Objectives, Functions of HRM, Importance of HRM, Role of H.R. Manager, Qualities of a HR manager and Future of HRM.		
<b>II</b>	<b>H.R. Planning:</b> Meaning, Benefits of H R Planning. <b>Recruitment:</b> Meaning, Definition, Sources, <b>Selection:</b> Meaning, Techniques, <b>Interview:</b> Types, Objectives, <b>Induction:</b> Meaning, Objectives, <b>Placement:</b> Meaning, Objectives.		
<b>III</b>	<b>Training &amp; Development:</b> Meaning, definition, importance, need, Methods of Training, types of training, Training Need Analysis. <b>Absenteeism.</b> Meaning, Reasons, <b>Promotions:</b> Meaning, Basis of Promotion, <b>Transfer:</b> Meaning, Reasons.		
<b>IV</b>	<b>Job Analysis:</b> Concept, Role, Techniques, <b>Job Evaluation:</b> Concept, Objectives, Process, <b>Job Specification:</b> Meaning, Elements, <b>Job Description:</b> Meaning, Elements. <b>Performance Appraisal:</b> Meaning, Objectives, Purpose, Process, Various Modern methods of Performance Appraisal.		
<b>Books Recommended:</b> 1. <b>A Text book of Human Resource Management</b> , C. B. Mamoria & S. V. Gankar. Himalaya Publishing House 2. <b>Personnel and human Resource management</b> - Text & cases, P Subba Rao, Himalaya Publishing House 3. <b>Human resource Management</b> , P. Jyothi, Oxford University Press. 4. <b>Human Resource and Personnel Management</b> – Text and cases, K. Aswathappa, Publication.			

Indirect Taxes (BCFA 4.4.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Elective
<b>Objective:</b> 1. To develop an understanding of the indirect tax structure in India, the need for introduction of GST and conceptual understanding about the provisions of GST law. 2. To acquire the ability to apply such provisions in practical scenario and familiarize the students with calculation of GST.			
<b>Learning Outcomes:</b> After learning this course, students will be able to – 1. <b>Understand</b> the dynamic nature of indirect taxation, under the scope and applicability of GST. 2. <b>Analyze</b> the taxable event under GST, compute the value of taxable supply and critically analyze the availment and utilization of ITC.			
Unit	Content		
I	<b>Introduction to Indirect Taxes:</b> Salient features of Indirect Taxes, need, importance and advantages (GST, Customs, Excise, VAT), Concept of aggregate turnover. Persons liable for registration, persons not liable for registration, procedure for registration & compulsory registration in certain cases. Registration of GST: Determination of aggregate turnover and eligibility of a dealer for registration under GST (Numerical Problems).		
II	<b>Concept of Supply &amp; ITC under GST:</b> Supply, Forms of supply & Consideration. (Theory) ITC – Eligibility and conditions for taking ITC, Utilization of ITC, blocked credits. Charge of GST-Inter-State & Intra-State supply, extent and commencement of GST Law. Levy and collection of CGST & IGST (Sec.5 of IGGST and Sec.9 of CGST) Computation of value of taxable supply and calculation of admissible ITC and utilization of ITC. (Numerical Problems)		
<b>Books Recommended:</b> 1. <b>Indirect Taxes – Law &amp; Practice</b> , V. S. Datey, Taxmann Publications Pvt. Ltd. New Delhi 2. <b>Students Guide to Indirect Taxes</b> , CA Vineet Sodhani, Taxmann Publications 3. <b>Taxation (Indirect Taxes)</b> , ICAI CA- Intermediate Study Module 4. <b>Comprehensive Guide to Indirect Tax Laws</b> , Yogendra Bangar 5. <b>Systematic Approach to GST</b> , Girish Ahuja & Ravi Gupta			

ESG Investing India (BCFA 4.4.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Elective
<b>Objective:</b> 1. To make students aware about the concept of ESG Investing in India and its importance in the present-day world. 2. To make the students understand about the factors affecting ESG investing in India.			
<b>Learning Outcomes:</b> After learning this course, students will be able to – 1. <b>Understand</b> the concept of ESG Investing in India and its importance in the present-day world. 2. <b>Understand</b> the impact of ESG factors and apply them for investment considerations.			
Unit	Content		
I	<b>Overview of ESG Investing in India:</b> Key concepts -ESG, definition of ESG investment and different approaches to ESG investing, responsible investment, socially responsible investment, sustainable investment, best-in-class investment, ethical/values-driven investment, thematic investment, green investment, social investment, shareholder engagement, corporate social responsibility and triple bottom line (TBL) accounting. The key drivers and challenges for ESG integration among key stakeholders: asset owners, asset managers, fund promoters, financial services, policymakers and regulators, investees, government, civil society and academia.		
II	<b>Factors to ESG and their relationships:</b> Environment Factors: Relationships between business activities and environmental issues, impact of environmental factors on business strategies and policies. Social Factors: The relationships between business activities and social issues, including: globalization; automation and artificial intelligence (AI); inequality and wealth creation; digital disruption, social media, and access education; changing demographics; urbanization; and religion. Impact of social factors on business strategies and policies. Governance Factors: Key characteristics of effective corporate governance, reporting and transparency; financial integrity and capital allocation; business ethics. Impact of governance factors on business strategies and policies.		
<b>Books Recommended:</b> 1. <b>ESG - Principles and Practice</b> , ICSI Module 2. <b>Demystifying ESG</b> - Garima Dadhich, Ravi Raj Atrey; Taxmann (1 <sup>st</sup> Edition 2024) 3. <b>ESG matters - How to Save the Planet, Empower People, and Outperform the Competition</b> - David Brown, Debra Brown (2021)			



Advanced Business Writing Skills (BCFA 4.5.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skills Enhancement Course
<b>Objective:</b> 1. Develop essential skills in written communication for academic and business purposes, covering report writing, e-mail etiquette, and drafting official notices and agendas. 2. To enhance proficiency in written communication through the creation of press releases, news reports, summaries, and idea expansions.			
<b>Learning Outcomes:</b> After learning this course, students will be able to – 1. <b>Compose</b> various types of reports and e-mails following professional standards effectively and <b>Draft</b> clear and concise notices and agendas for official meetings. 2. <b>Write</b> engaging press releases and news reports adhering to journalistic standards, <b>summarize</b> information effectively within specified word limits and <b>expand</b> upon given ideas coherently and concisely.			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	i) Report Writing- Sales Report, Progress Report, Market Survey Report, Feasibility Report ii) E-mail writing. iii) Drafting of notice and Agenda of a meeting		
<b>II</b>	i) Press Release (About the launch of a new product, service or thing) ii) News Report (About an event/happening) iii) Summarizing-Precis writing (word limit 50-60 words) iv) Expansion of an Idea on the basis of given points (word limit 50-60 words)		
<b>Books Recommended:</b> 1. <b>Business Communication</b> – Urmila Rai, S.M. Rai – (Himalaya Publishing House) 2. <b>Business Communication</b> – V. K. Jain & Omprakash Biyani (S. Chand) 3. <b>Business Correspondence and Report Writing</b> – R.C. Sharma & Krishna Mohan (Tata McGraw-Hill) 4. <b>Business Communication</b> – V. K. Jain & Omprakash Biyani (S. Chand) 5. <b>Business Correspondence and Report Writing</b> – R.C. Sharma & Krishna Mohan (Tata McGraw-Hill) 6. <b>Developing Communication Skills</b> – Krishna Mohan & Meera Banerji (Macmillan)			

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**Semester – IV**

Soft Skills (BCFA 4.5.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skills Enhancement Course
<b>Objective:</b> <ul style="list-style-type: none"><li>1. To develop essential skills in written communication for academic and business purposes, covering report writing, e-mail etiquette, and drafting official notices and agendas.</li><li>2. To enhance proficiency in written communication through the creation of press releases, news reports, summaries, and idea expansions.</li></ul>			
<b>Learning Outcomes:</b> After learning this course, students will be able to – <ul style="list-style-type: none"><li>1. Effectively <b>compose</b> various types of reports and e-mails following professional standards and <b>Draft</b> clear and concise notices and agendas for official meetings.</li><li>2. Write engaging press releases and news reports adhering to journalistic standards, <b>Summarize</b> information effectively within specified word limits, <b>Expand</b> upon given ideas coherently and concisely.</li></ul>			
Unit	Content		
I	<ul style="list-style-type: none"><li>i) Definition and types of Soft Skills.</li><li>ii) Importance of Soft Skills for the job market.</li><li>iii) Important Soft Skills for success.</li></ul>		
II	<ul style="list-style-type: none"><li>i) Interpersonal Skills- Communication skills, team-work, motivation, dependability and problem-solving, confidence.</li><li>ii) Emotional Intelligence Skills- Stress Management, task delegation, planning, problem solving, empathy, patience.</li><li>iii) Leadership Skills-Accepting responsibility, Planning, delegation of work, crisis management, decision making, coordination, risk taking ability.</li></ul>		
<b>Books Recommended:</b> <ul style="list-style-type: none"><li>1. <b>Soft Skills</b> – Personality Development for Life Success by Prashant Sharma; BPB Publications</li><li>2. <b>Personality Development and Soft Skills</b> by Shikha Kapoor; IK International</li></ul>			

Turning Point – A Journey through Challenges (BCFA 4.6)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Course
<b>Objective:</b> <div>1. To facilitate students in understanding the significance of personal growth through self-reflection and learning from pivotal life experiences.</div> <div>2. To cultivate leadership qualities and a sense of service towards the nation among students by studying exemplary leadership traits and contributions to society.</div>			
<b>Learning Outcomes:</b> After learning this course, students will be able to – <div>1. <b>Internalize</b> the importance of self-reflection and introspection in personal development and <b>identify</b> and <b>analyze</b> significant turning points in Dr. A.P.J. Abdul Kalam's life, drawing lessons applicable to their own journeys.</div> <div>2. <b>Recognize</b> and appreciate the qualities of interactive leadership demonstrated by Dr. A.P.J. Abdul Kalam and <b>reflect</b> on their own potential contributions to the nation and society, inspired by Dr. Kalam's dedication and service.</div>			
Unit	Content		
I	<div>i) When Can I Sing a Song of India?</div> <div>ii) My Ninth Lecture at Anna University</div> <div>iii) Seven Turning Points of my Life</div>		
II	<div>i) The Interactive President</div> <div>ii) What Can I give to the Nation?</div> <div>iii) Learning from Others</div>		
<b>Books Recommended:</b> <div>1. <b>Turning Points – A Journey through Challenges</b> by Dr. A. P. J. Abdul Kalam</div>			

Physical Education – IV (BCFA 4.8)			
Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses
<b>Objectives:</b> 1) To provide students with an understanding of the concept and benefits of yogasana, pranayama, meditation, and Suryanamaskar. 2) To enable students to learn and practice various pranayama techniques, meditation practices, and the sequence of Suryanamaskar.			
<b>Learning outcome:</b> After learning this course, students will be able to: 1) <b>Explain</b> the meaning and benefits of pranayama, meditation, and Suryanamaskar, and integrate these practices into their daily routine for overall well-being. (Understanding, Applying) 2) <b>Demonstrate</b> and practice different types of pranayama (Anulom Vilom, Shitkari, Shitli, Bhramari), perform Om chanting, and execute the 12 poses of Suryanamaskar accurately, while evaluating their effects on respiratory health, mental focus, relaxation, physical fitness, and flexibility. (Applying, Analyzing, Evaluating)			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	Yogasana – Meaning and Benefits of Pranayama, Meditation and Suryanamaskar (12 poses)		
<b>II</b>	Pranayama: Types of Pranayama (Anulom Vilom, Shitkari, Shitli, Bhramari) Meditation: Om Chanting Suryanamaskar: 12 Poses of Suryanamaskar		
<b>Books Recommended:</b> 1. <b>Iyengar, B.K.S. (2001).</b> <i>Light on Yoga</i> . HarperCollins Publishers. 2. <b>Saraswati, Swami Satyananda (2008).</b> <i>Asana Pranayama Mudra Bandha</i> . Yoga Publications Trust. 3. <b>Sivananda, Swami (2004).</b> <i>The Complete Illustrated Book of Yoga</i> . Three Rivers Press. 4. <b>Vasudevan, M. (2015).</b> <i>Yoga for Health and Peace</i> . Khel Sahitya Kendra. 5. <b>Desai, R.S. (2010).</b> <i>Yoga and Meditation: A Holistic Approach to Perfect Homeostasis</i> . Sports Publication.			

**Business Finance (BCFA 5.1)**

Teaching Hours: 60

Total Credits: 4

Total Marks: 70+30 =100

Group: Major Core

**Objectives:**

1. To provide in-depth knowledge of financing and investment decisions in the corporate environment.
2. To enable learners to assess real-world business financial strategies using practical tools.
3. To build analytical abilities for interpreting financial statements and evaluating corporate performance.
4. To develop decision-making skills through practical exposure to capital structuring, working capital, and dividend decisions.

**Learning Outcomes:** After learning this subject, the learner will be able to –

1. **Understand** the advanced role of finance in corporate strategy and operations.
2. **Evaluate** financial statements for decision-making.
3. **Apply** techniques for solving real-life business finance problems.
4. **Make** informed decisions regarding investment, financing, and dividend policies.

Unit	Content
I	<b>Corporate Financial Environment &amp; Analysis</b> <b>Concepts:</b> Introduction to Corporate Finance; Strategic Role of Finance in Value Creation; Financial Environment in India; Role of RBI, SEBI, Stock Exchanges; Sources of Business Finance – Advanced Overview of Equity, Debt, Hybrid Instruments (CCPS, OCRPS, etc.) <b>Practical Components:</b> Interpretation of Financial Statements of Indian Listed Companies; Ratio Analysis – Liquidity, Solvency, Turnover, Profitability Ratios; Case Analysis on Corporate Financial Strategy
II	<b>Investment Decisions &amp; Capital Budgeting</b> <b>Concepts:</b> Capital Budgeting – Meaning and Importance; Methods of Investment Appraisal – Payback Period, Discounted Payback, NPV, IRR, PI, ARR; Risk and Uncertainty in Investment Decisions; Capital Rationing; Real Options Approach – Basic Introduction <b>Practical Components:</b> Practical Problems on Net Present Value (NPV), Internal Rate of Return (IRR), Simple and Discounted Payback Period, Profitability Index (PI); Comparative analysis of capital budgeting techniques; Sensitivity Analysis using Excel.
III	<b>Capital Structure and Leverage Analysis</b> <b>Concepts:</b> Capital Structure Theories – NI, NOI, MM, Traditional Approach; Leverage – Operating, Financial & Combined Leverage; EBIT-EPS Analysis; Cost of Capital – Components and Weighted Average Cost of Capital (WACC) <b>Practical Components:</b> Numerical problems on Cost of Equity, Cost of Debt, WACC; Problems on Leverage and EBIT-EPS analysis; Case Study: Financing Decisions in Real Indian Firms
IV	<b>Working Capital and Dividend Decision</b> <b>Concepts:</b> Working Capital Management – Components, Operating Cycle, Estimation of Working Capital Requirement; Dividend Decisions – Theories (Walter, Gordon, Modigliani Miller); Factors Affecting Dividend Policy; Retained Earnings – Ploughing Back Profits <b>Practical Components:</b> Working capital estimation problems including cash cost basis; Dividend policy problems based on theoretical models (Walter, Gordon, Modigliani Miller); Industry Analysis: Working Capital Trends in Selected Sectors (e.g., FMCG, Auto)

**Books Recommended:**

1. **Financial Management: Theory and Practice** – Prasanna Chandra, *McGraw-Hill Education*
2. **Corporate Finance** – Ross, Westerfield & Jaffe, *McGraw-Hill*
3. **Financial Management** – I.M. Pandey, *Vikas Publishing House*
4. **Essentials of Financial Management** – S.N. Maheshwari & S.K. Maheshwari, *Sultan Chand & Sons*
5. **Fundamentals of Financial Management** – Brigham & Houston, *Cengage Learning*
6. **ICAI Study Material on Strategic Financial Management**, *Institute of Chartered Accountants of India*



Cost Accounting (BCFA 5.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core
<b>Objective:</b> This course exposes the students to the basic concepts and the tools used in cost accounting.			
<b>Learning Outcomes:</b> <ol style="list-style-type: none"><li>To Apply the principles of cost accounting to prepare cost sheets and tender sheets for different business scenarios.</li><li>To Apply reconciliation techniques to prepare statements of profit between cost and financial accounts.</li><li>To Analyse different types of contracts to determine cost recognition and profit calculation.</li><li>To Analyse the treatment of losses and by-products in different stages of a production process.</li></ol>			
Unit	Content		
I	<b>Cost Sheet and Tender Sheet:</b> <b>Theory:</b> Meaning, Nature, Scope, Advantages & Disadvantages of Cost Accounting, Elements of Cost, Concept of Overheads, Direct & Indirect Overheads, Segregation of Indirect Overheads, Advantages and Disadvantages of Cost Sheet and Tender Sheet. <b>Practical Problems:</b> Preparation of Cost sheet and Tender Sheet.		
II	<b>Reconciliation Statement of Profit:</b> <b>Theory:</b> Meaning of Reconciliation statement of Profit, Need, Objectives and Advantages of Reconciliation Statement of Profit. <b>Practical Problems:</b> Preparation of Reconciliation Statement of Profit of Cost Sheet and Financial Account by various methods.		
III	<b>Contract Account:</b> <b>Theory:</b> Meaning of Contract, Types of Contracts, Objectives, Advantages and Disadvantages of Contract Costing, Difference between Contract Costing and Job Costing. <b>Practical Problems:</b> Preparation Contract Account for including Completed Contract and Incomplete Contract.		
IV	<b>Process Account:</b> <b>Theory:</b> Meaning of Process, Characteristics, Advantages and Disadvantages of Process, Meaning of Normal Loss, Abnormal Loss and By-product. <b>Practical Problems:</b> Preparation Process Accounts for Simple Process, By-product, Normal Loss, Abnormal Loss and Gains.		
<b>Books Recommended:</b> <ol style="list-style-type: none"><li><b>Cost Accounting</b>, Dr. V.S. P. Rao, Vrinda Publication Pvt. Ltd., Delhi, 2000.</li><li><b>Cost Accounting</b>, Dr. M.P. Gupta, Mansarovar Publication, Kanpur, 2016.</li><li><b>Cost Accounting</b>, Dr. R. N. Khandelwal, SBPD Publication, Agra, 2015</li><li><b>Cost Accounting</b>, Prof. S.N. Patil, Vishwa Publication, Nagpur, 2001.</li></ol>			

Fundamentals of Accounting Standards (BCFA 5.3.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core
<b>Objective:</b> To enable students to understand the concept of Accounting Standards, it's formation and legal procedures.			
<b>Learning Outcomes:</b>			
<div>1. To Apply the basic concepts of Accounting Standards and fundamental accounting assumptions in preparing financial statements.</div> <div>2. To Apply the provisions of AS-2 to compute the value of inventories under different valuation methods.</div> <div>3. To Analyze the treatment of exceptional items and construction revenue to ensure accurate and consistent financial reporting.</div> <div>4. To Analyze the timing and criteria for revenue recognition and capitalization of borrowing costs under relevant standards.</div>			
Unit	Content		
I	<b>Theory:</b> Introduction to Accounting Standards: - Objective of Accounting Standards; Benefits of AS; Standard setting process; Purpose of the framework; Components of financial statements; objectives and users of Financial statements; Fundamental Accounting Assumptions; Qualitative characteristics of financial statements; Elements of Financial Statements; Applicability of AS to Non Corporate Entities; Applicability of AS to Companies. <b>Accounting Standards:</b> <b>AS-1:</b> Disclosure of Accounting Policies		
II	<b>AS-2:</b> Valuation of Inventories <b>AS-4:</b> Contingencies and Events occurring after the balance sheet date		
III	<b>AS-5:</b> Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies. <b>AS-7:</b> Construction Contracts.		
IV	<b>AS-9:</b> Revenue Recognition <b>AS-16:</b> Borrowing Costs		
<b>Books Recommended:</b>			
<div>1. <b>Financial Accounting</b>, Paul, S. K, New Central Book Agency.</div> <div>2. <b>Financial Accounting For Managers</b>, Ghosh, T. P., Taxman Allied Service.</div> <div>3. <b>Financial Accounting</b>, Dr. V.K. Goyal, Excel Books Publication.</div> <div>4. <b>Financial Accounting</b>, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.</div> <div>5. <b>Financial Accounting</b>, Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi</div> <div>6. <b>Accounting Standards</b>, D. G. Sharma, Taxmann Publications.</div> <div>7. <b>Students Guide to Accounting Standards, Ind AS and IFR</b>, D. S. Rawat, Taxmann Publication.</div> <div>8. <b>ICAI Guidance Notes on Ind AS</b></div> <div>9. <b>Guide to IFRS</b>, Becker Publication, UK.</div>			

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**Semester – V**

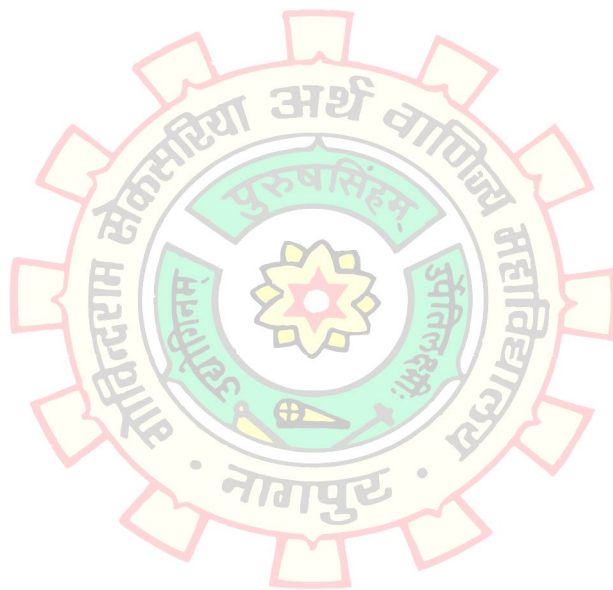
Accounting for Banking & Insurance (BCFA 5.3.2)			
Teaching Hours: 60		Total Credits: 4	Total Marks: 70+30 = 100
Group: Major Core			
<b>Objective:</b> To create an understanding of Banking Company Accounts and Insurance Company Accounts in view of the latest changes taken place in their accounting practices.			
<b>Learning Outcomes:</b>			
<div>1. To Apply basic banking concepts like ECS, RTGS, NEFT, and IMPS to real-world banking transactions and daily financial operations.</div> <div>2. To Analyze the role and functions of banks, types of deposits, loans, incomes, and expenses to interpret banking financial statements.</div> <div>3. To Analyze the impact of salvage stock, slow-moving stock, and poor-selling stock while preparing insurance claims.</div> <div>4. To Apply the format and principles to prepare Revenue Accounts, Profit and Loss Accounts, and Balance Sheets for general insurance companies.</div>			
Unit	Content		
I	<b>Introduction and Basic Calculations:</b> <b>Theory:</b> New Concepts in Banking like ECS, RTGS, NEFT, IMPS its Advantages and Disadvantages, Meaning of Simple Interest, Compound Interest, Fixed Deposits, Recurring Deposits, Saving Deposits, Current Deposits its Advantages and Disadvantages <b>Practical Problems:</b> Calculation of Bank Interest on Saving, Fixed and Recurring Deposits, Calculations of Rate of Interest and EMI on Loans, Calculation of Maturity Value of Fixed Deposits and Recurring Deposits.		
II	<b>Final Account of Banking Company:</b> <b>Theory:</b> Meaning of bank, Introduction and History of Banks, Function and Role of Bank, Introduction of Various types of Deposits, Introduction of various types of Loans, Introduction of various incomes of Banks, Introduction of various Expenses of Bank. Introduction of E-Banking. <b>Practical Problems:</b> Preparation Profit and Loss A/c and Balance Sheet as per the Banking Company Act, 1949		
III	<b>Fire Insurance Claim:</b> <b>Theory:</b> Meaning of Insurance, Types of Insurance, Procedure of Submitting and Sanctioning Fire Insurance Claim. Meaning and Memorandum Trading Account, Gross Profit, Average Gross Profit, Weighted Average Gross Profit, Salvage Stock, Poor Selling Line Stock, Slow Moving Stock. Treatment to Salvage Stock, Poor Selling Line Stock and Slow Moving Stock while making Accounts. <b>Practical Problems:</b> Calculation of Loss of Stock, Amount of Claim Submitted to Insurance Companies, Calculation of Loss of Profit.		
IV	<b>Final Accounts of General Insurance Companies:</b> <b>Theory:</b> Meaning and Concept of Insurance, Types of General Insurance, Meaning, Advantages and Disadvantages of Fire, Accidental and Marine Insurance, Concepts of Insurer, Insured, Insurance Policy, Insurance Contract, Premium and Claims. Meaning and concepts of Commission, Commission on Reinsurance, Re-insurance, Additional Reserve and Reserve for Unexpired Risk. <b>Practical Problems:</b> Preparation of Revenue Accounts for Fire Insurance, Accidental Insurance and Marine Insurance, Profit and Loss Account and Balance Sheet.		
<b>Books Recommended:</b>			
<div>1. <b>Banking and Insurance</b>, Agarwal, O.P., Himalaya Publishing House.</div> <div>2. <b>Financial Services Banking and Insurance</b>, Satyadevi, C., S. Chand Publication.</div> <div>3. <b>Practical and Law of Banking</b>, Suneja, H.R., Himalaya Publishing House.</div> <div>4. <b>Elements of Banking Law</b>, Chabra, T.N., Dhanpat Rai and Sons.</div> <div>5. <b>Elements of Banking and Insurance</b>, Jyotsna Sethi and Nishwan Bhatia, PHI Learning.</div> <div>6. <b>Financial Accounting</b>, Dr. V. K. Goyal, Excel Books Publications.</div> <div>7. <b>Financial Accounting</b>, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.</div>			

<b>Indian Economy (BCFA 5.4.1)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Minor
<b>Objective:</b> <ol style="list-style-type: none"> <li>To broadly provide an understanding to the students about the core concepts in Indian Economy.</li> <li>To enable the students to in comprehending the importance of digitalization towards agricultural growth along with providing knowledge of crucial agricultural concepts.</li> <li>To provide an understanding to students with regard to the role of industry and the various challenges faced in the sector along with the importance of MSME's and pertinent problem of industrial sickness.</li> <li>To provide an understanding about various challenges and opportunities in diverse service sector path along with the support mechanism provided by the government for start-up and entrepreneurship especially for gender empowerment.</li> </ol>			
<b>Learning Outcome:</b> <ol style="list-style-type: none"> <li>Students will be able to understand and evaluate the challenges faced in the country's development path due to regional imbalances.</li> <li>Students will be able to analyze the crucial role of agricultural sector in the Indian economy along with the ability to apply there understanding towards a progressive path in the sector.</li> <li>Students will be able to relate the theoretical concept with the real-life situation of Indian industry and the application of policies and government initiative in shaping the Future of Indian Industry.</li> <li>Students will be able to generate ideas towards creation of self-employment opportunities with the knowledge of various government schemes for start-up and opportunities provided by different sub-sectors in service industry.</li> </ol>			
Unit	Content		
<b>I</b>	<b>Indian Economy</b> <ol style="list-style-type: none"> <li>Indian Economy: - Broad Features, It's current challenges</li> <li>Overview of Indian Economic planning: - Achievement and Failures; NITI Aayog: Concept, role</li> <li>Youth unemployment: Meaning of unemployment, types of unemployment, Concept of youth unemployment, factors contributing to youth unemployment.</li> <li>Regional imbalance: Meaning, Importance of regional imbalances in context to development, case study of regional imbalance with reference to Vidharbha.</li> </ol>		
<b>II</b>	<b>Indian Agriculture</b> <ol style="list-style-type: none"> <li>Role of Agriculture in Indian Economy</li> <li>Green Revolution: Impact and Constraints</li> <li>NABARD: Introduction, Objectives, functions</li> <li>Digital Agriculture: Meaning, benefits and current initiatives.</li> <li>Low Agriculture Productivity in India: Causes, effects &amp; suggestions towards the same.</li> <li>Agricultural marketing: Meaning, Problems, Remedies</li> </ol>		
<b>III</b>	<b>Indian Industry</b> <ol style="list-style-type: none"> <li>Role of Industrialization in the Indian Economy</li> <li>New Industrial Policy, 1991</li> <li>Public Sector Industries, Private Sector Industries: - Meaning, problems, remedies</li> <li>MSME: - Introduction, Features, Role, Government Initiatives for MSME</li> <li>Industrial Sickness: Meaning, Causes, Effects and Remedies.</li> </ol>		
<b>IV</b>	<b>Indian Service Sector &amp; Government Schemes for Women Empowerment</b> <ol style="list-style-type: none"> <li>Nature, Scope and Importance of Service Sector in Indian Economy</li> <li>IT Sector- Importance, Challenges and Opportunities.</li> <li>Banking and Insurance sector- Importance, Challenges and Opportunities</li> <li>Travel &amp; Tourism Sector - Importance, Challenges &amp; Opportunities</li> <li>Hospitality Sector - Importance, Challenges &amp; Opportunities</li> </ol>		

6. Government Schemes for Start-ups in India for women: - Overview, benefits.

**Books Recommended:**

1. **Indian Economy**, Datt & Sundharam, S Chand, 6th Revised Edition, 2013.
2. **The Indian Economy**, Sanjiv Verma, For UPSC and State Civil Services Preliminary and Main Examinations, Unique Publications, 2nd Edition, 2013.
3. **Economic Policy Reforms and the Indian Economy**, Anne Krueger, University of Chicago Press, 2<sup>nd</sup> Edition 2002.
4. **The Indian Economy: Problems and Prospects**, D. R. Gadgil, Oxford University Press, 2011.
5. **The Indian Challenge**, Sage India, Ashoka Chandra & M. K. Khanijo, 1st Edition, 2009.
6. **Globalization And Indian Economy**, R. Chaddha, Sumit Enterprises, 2011.
7. **Indian Economy Since Independence**, Edited By Uma Kapila, Academic Foundation, 14th Edition 2002.
8. **Indian Economy**, M. B. Shukla, Taxmann Allied Services Pvt. Ltd., 2012.
9. **Indian Economy**, Ramesh Singh, McGraw Hill Education, 2020.
10. **Indian Economy**, V.K. Puri & S.K. Mishra, Himalaya Publishing House (2022).





Database Management System (BCFA 5.4.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Minor
<b>Objective:</b> <div>1. To understand the fundamentals of database environments, data processing, DBMS components.</div> <div>2. To analyze database terminology, architectural models, and the functions of a Database Administrator</div> <div>3. To explore the E-R model and database development process and the transformation of ER diagrams into relational and hierarchical structures.</div> <div>4. To evaluate Understand the principles of normalization, Codd’s 12 rules, Backup and Recovery.</div>			
<b>Learning Outcome:</b> After learning this course, students will be able to – <div>1. <b>Understand</b> the functions and benefits of different database environments and DBMS components to effectively manage and process data.</div> <div>2. <b>Analyze</b> to understand their impact on efficient database management and organization.</div> <div>3. <b>Apply</b> the concepts of the E-R model and transform logical database structures into relational and hierarchical models.</div> <div>4. <b>Evaluate</b> the impact of normalization, Codd’s 12 rules, and database languages on improving database efficiency, data integrity, and management in RDBMS environments</div>			
Unit	Content		
I	Database environment, Data processing, Traditional and DBMS environment, Database system, Types of databases - Centralize, distributed, Database management system, Components of DBMS, DBMS elements, Database Approach - Objectives, benefits, characteristics, Advantages of DBMS		
II	Terminology of File- Field, Record, File, key field, Non key field, Association between fields, The three tire architecture, Three level architecture, Database administration – Roles, Functions and responsibilities of DBA.		
III	The E-R Model – Data models, Entities, attributes and relationship, Logical and Physical database design, Mapping Cardinalities, Database development process, Database development life cycle. Integrity constrains. Transforming ERR diagrams into relations, tree structure and hierarchical.		
IV	Normalization, Codd’s 12 rules, hierarchical database structure, Network database structure, Relational database structure RDBMS. Database Languages – DDL, DML, DCL, Concurrency control, Backup and Recovery.		
<b>Books Recommended:</b> <div>1. <b>Database System Concept</b>, Korth and Sudarshan, McGraw Hill, New Delhi</div> <div>2. <b>An Introduction to Database System</b>, Bipin C. Desai, Galgotia Publications Ltd, New Delhi</div> <div>3. <b>Database Management System</b>, R. Panneerselvam, PHI, New Delhi</div>			

Logistics and Supply Chain Management (BCFA 5.4.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Minor
<b>Objective:</b> 1. Logistics and supply chain management equip individuals with the skills to understand and manage the complex systems involved in moving goods and services from origin to consumer. 2. To gain deeper insights into logistics and supply chain management. 3. To highlight the integrated nature of working in logistics and supply chain industry. 4. This knowledge allows for improved efficiency, cost reduction, and enhanced customer satisfaction.			
<b>Learning Outcome:</b> On successful completion of the course students will be able to- 1. <b>Understand</b> the basic concepts of logistics and supply chain management. 2. <b>Understand</b> tools of Supply Chain Performance Measurement. 3. <b>Apply</b> Knowledge of IT in managing global issues & challenges in Logistics & Supply Chain Management. 4. <b>Prepare</b> students to work in logistics and allied industries.			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<b>Introduction to Logistics Management</b> - Meaning, Evolution, Basic Concepts of Logistics- Logistical Performance Cycle, Inbound Logistics, In process Logistics, Outbound Logistics, Objectives of Logistics, Importance of Logistics, Scope of Logistics. <b>Introduction to Supply Chain Management:</b> - Meaning, Objectives, Functions, Participants of Supply Chain, Role of Logistics in Supply Chain.		
<b>II</b>	<b>Elements of Logistics Mix</b> - Transportation, Warehousing & Packaging: - Introduction, Principles and Participants in Transportation, Factors Influencing Transportation Decisions, Modes of Transportation- Railways, Roadways, Airways, Waterways, Ropeways, Pipeline, Types of Warehouses, Warehousing Strategies, Objectives of Packaging, Functions/Benefits of Packaging.		
<b>III</b>	<b>Inventory Management, Logistics Costing &amp; Performance Management</b> - Meaning, Objectives, Functions, Importance, Techniques of Inventory Management. <b>Logistics Costing:</b> - Meaning, Total Cost Approach, Activity Based Costing, Mission Based Costing. <b>Performance Measurement in Supply Chain:</b> - Meaning, Objectives of Performance Measurement, Types of Performance Measurement, Dimensions of Performance Measurement.		
<b>IV</b>	<b>Information Technology in Logistics:</b> - Introduction, Objectives, Role of Information Technology in Logistics and Supply Chain Management, Principles of Logistical Information System, Types of Logistical Information System. Emerging technologies in Logistics and Supply chain management. <b>Logistics in the Global Environment:</b> - Managing the Global Supply Chain, Impact of Globalization on Logistics and Supply Chain Management, Global Issues and Challenges in Logistics and Supply Chain Management.		
<b>Books Recommended:</b> 1. <b>Logistics and Supply Chain Management</b> , MacMillan 2003, 1st Edition 2. <b>Supply Chain Management concepts and case</b> , Rahul V Altekar, PHI, New Delhi. 3. <b>Supply Chain Management</b> , Robert B Handfield and Ernest L Nichols, PHI, New Delhi. 4. <b>Logistics and Supply Chain Management</b> - Cases and Concepts. G Raghuram & N Rangaraj, Mac Millan 5. <b>Supply Chain Management</b> – K.Shridhara Bhat, Himalaya Publishing House. 6. <b>Logistics &amp; Supply Chain Management, Text &amp; Cases</b> by Anurag Saxena & Lt.Col. Kaaushik Sircar,Jaico Publishing House.			

Tourism Management (BCFA 5.5)			
Teaching Hours: 45 (Theory + Practical)	Total Credits: 1	Total Marks: 35+15 = 50	Group: Vocational Skill Courses
<b>Objective:</b> 1. To understand the fundamental concepts in Tourism Management within broader cultural, environmental, political and economic dimensions of the society. 2. To Analysis and recognise the impact of Tourism on economy and society.			
<b>Learning Outcome:</b> On successful completion of the course students will be able to- 1. <b>Understand</b> the Concept of Tourism Management, Recognizing the components and Exploring its significance. 2. <b>Analyze</b> the govt policy for tourism and can study the impact of Tourism.			
Unit	Content		
I	<b>Unit I: Introduction to Tourism Management:</b> Definition of Tourism & its meaning, nature , scope, and importance, Tourism Products- Meaning & Classification, Components and elements of tourism, Types and typologies of tourism, push and pull factors in Tourism, Economic, social, and cultural significance of Tourism, Role of Travel Agencies in Tourism, Objectives and Role of Tourism Organizations- ITDC, TFCI, IRCTC		
II	<b>Unit II: Tourism motivations</b> Growth and development of national and international tourism-concerns and problems, Linkages in Tourism industry, Technological Advancements on tourism industry, Tourism policy of Government of India. Impacts of Tourism on ecology, economy and environment, need for 'Sustainable' and 'Responsible' Tourism and its development, World Tourism Organization and IATA- International Air Transport Association.		
<b>Books Recommended:</b>			
1. <b>Basics of Tourism, Theory Operation and Practice</b> , Kamra & Chand, Kanishka Publishers, New Delhi – 02 (2002). 2. <b>Introduction to Tourism and Hospitality Management</b> – Saurabh Dixit, APH Publishing House, New Delhi 3. <b>Travel Agency and Tour Operation, Concepts and Principals</b> - J.M.S. Negi			

**Name of Course: B.Com. (Major in Finance & Accountancy)****Semester – VI****Financial Management (BCFA 6.1)**

Teaching Hours: 60

Total Credits: 4

Total Marks: 70+30 =100

Group: Major Core

**Objectives:**

1. Evaluate and discuss the various financial Management functions, as well as the nature, Scope and Objectives of the financial Management functions.
2. Using a variety of theories comprehend the significance of dividend decisions.
3. Make long term investment decisions and conduct an efficient investment analysis through capital budgeting.
4. Gain Knowledge of Cash, Equivalents of Cash and Cash flow statement.

**Learning Outcomes:**

1. To introduce the fundamentals and procedures of financial management to the students. Students will get a deeper understanding of finance as well as knowledge about how to manage risk in businesses.
2. Students will learn about dividend policy. They will be able to take crucial decision relation to dividend declaration.
3. Students will be able to recognize and evaluate Capital Budgeting Process and Methods.
4. Students will be able to understand and Evaluate Cash and Cash Flow Statement.

Unit	Content
I	<b>Introduction and Leverages:</b> <b>Theory:</b> Finance - Definition – Nature, scope & function of finance. Financial Management - Meaning - Scope and Objectives- Profit Maximization Vs Wealth Maximization, Financial Environment, Role of chief financial officer in company., Leverage- Concept & Types. <b>Practical Problems:</b> Preparation of Income/Profitability Statement and Calculation of Operating Leverage, Financial Leverage and Combined Leverage.
II	<b>Dividend Policies:</b> <b>Theory:</b> Meaning, Nature and Types of Dividends, concept of pay-out ratio, retention ratio Decisions and growth, Dividend policies and formulating a dividend policy, Dividend Theories: Walter's Model, Gordon's Model & Modigliani-Miller models. <b>Practical Problems:</b> Problems based on Dividend Theories: Walter's Model, Gordon's Model & Modigliani-Miller models.
III	<b>Capital Budgeting:</b> <b>Theory:</b> Meaning, Concept, Objectives, advantages & Disadvantages of Capital Budgeting, Concept of Cash flow, Methods of long term Investment decisions - Discounted Payback Period, Net Present Value, Profitability Index, Average Rate of Return / Accounting Rate of Return, Internal Rate of Return (Including relative merits and demerits of each of the methods) <b>Practical Problems:</b> Problems based on the traditional methods or non-discount methods, Payback period, The discounted cash flow and NPV method, Profitability index, Rate of return method.
IV	<b>Cash Flow Analysis:</b> <b>Theory:</b> Meaning, definition and significance of cash flow statement, Meaning of Cash and Cash Equivalents, Difference between operating, Investing and Financial Activities, Advantages and Disadvantages of Cash flow Statement, Difference between cash flow and Fund flow statement. (As per AS 3) <b>Practical Problems:</b> Preparation of Cash Flow Statement by Direct and Indirect Methods. (As per AS 3)

**Books Recommended:**

1. **Financial Management:** P. V. Kulkarni, Himalaya Publishing House, Mumbai.
2. **Financial Management:** I. M. Pandey, Vikas Publishing House.
3. **Financial Management:** M. Y. Khan and P. K. Jain, Tata- McGraw Hill Publishing Co. Ltd, Delhi.
4. **Business Finance-I,** Dr. Vishal Thangan – Sir Sahitya Kendra, Nagpur.
5. **Business Finance- II,** Dr. Vishal Thangan- Sir Sahitya Kendra, Nagpur.



**Name of Course: B.Com. (Major in Finance & Accountancy)****Semester – VI****Management Accounting (BCFA 6.2)**

Teaching Hours: 60

Total Credits: 4

Total Marks: 70+30 =100

Group: Major Core

**Objectives:**

The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.

**Learning Outcomes:** After learning this subject, the learner will be able to –

1. To Apply management accounting tools such as cash budgets to support financial planning and control.
2. To Apply financial ratio formulas to compute and interpret liquidity, solvency, profitability, and efficiency ratios.
3. To Analyse cost behaviour to support managerial decisions on pricing, production, and profitability.
4. To Analyse the movement of funds and working capital to understand the financial operations of a business.

Unit	Content
I	<b>Introduction and Budgetary Control:</b> <b>Theory:</b> Meaning and Definition, Characteristics, Objectives, scope and functions of Management Accounting- Difference between Financial Accounting, Cost Accounting and Management Accounting. Meaning of Budgetary Control, tools of Budgetary Controls, Types of Budgets, Advantages and Disadvantages of Cash Budget <b>Practical Problems:</b> Preparation of Cash Budget.
II	<b>Ratio Analysis:</b> <b>Theory:</b> Meaning of Ratios, advantages and limitations of Ratio Analysis. Types of Ratios - Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios. <b>Practical Problems:</b> Calculation of Operating Ratios and Financial Ratios.
III	<b>Marginal Cost Analysis:</b> <b>Theory:</b> - Meaning of Marginal Costing, Use of Marginal Costing, Advantages of Marginal Costing, Meaning and Use of Break-Even Point, Advantages and Limitation of Break Even Point, Introduction of Various Concepts Like Contribution, Profit Volume Ratio, Fixed Costs, Margin of Safety. <b>Practical Problems:</b> Calculation of BEP in Units and Amount, Profit Volume Ratio, Margin of Safety, Fixed Cost, Sale, Profit, Variable Cost, Contribution
IV	<b>Fund Flow Analysis</b> <b>Theory:</b> - Meaning of Fund Flow, Uses of fund flow statement, Objectives, Advantages and Disadvantages of Fund Flow Statement, Meaning of Working Capital, Meaning of Current Assets and Current Liabilities, Changes of Working Capital <b>Practical Problems:</b> Preparation of Statement Showing Changes in Working Capital, Profit and Loss Adjusted Account and Fund Flow Statement.

**Books Recommended:**

1. **Management Accounting**, Surendra Singh, PHP Learning Pvt. Ltd., Delhi, 2016.
2. **Management Accounting**, M. Y. Khan. K. P. Jain, Tata McGraw Hill Education Pvt. Ltd., Delhi, 2011.
3. **Management Accounting**, Dr. B. K. Mehata, SBPD Publication, Agra, 2015.
4. **Management Accounting**, RSN Pillai, S. Chand & Co., Ltd., New Delhi, 2012.
5. **Management Accounting**, M. Muniraju, Himalaya Pub. House, 2011.
6. **Management Accounting**, Dr. Jawaharlal, S. Chand & Co., Ltd., New Delhi, 2006.
7. **Principles of Management Accounting**, S. N. Maheshwari, S. Chand & Co., Ltd., New Delhi, 2007.
8. **Financial Management**, Ravi M. Kishore, Taxmann, New Delhi.
9. **Accounting for Management Planning and Control**, Richard M. Lynch and Robert Williamson.
10. **Advanced Management Accounting**, Ravi Kishor, Taxmann, New Delhi.



Constitution of India and Human Rights (BCABR 6.3.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Major Electives
<b>Objective:</b> After completing this course students will be able to: 1. Understand the concept, structure, and purpose of the Indian Constitution 2. Analyze key Articles (14, 15, 16, 19, 21, 23, 24) with relevant case studies. 3. Define Human Rights and understand their origin, significance, and evolution globally and in India. 4. Assess mechanisms for human rights protection in India, including the role of NHRC and State Commissions.			
<b>Learning Outcome:</b> After successful completion of this course, students will be able to: 1. Articulate the key features and values enshrined in the Indian Constitution and its Preamble. 2. Apply constitutional provisions to real-life scenarios involving Fundamental Rights. 3. Evaluate judicial interpretations and landmark cases relating to Articles 14, 19, and 21. 4. Explain the structure, roles, and effectiveness of NHRC and State Human Rights Commissions.			
Unit	Content		
I	<b>Concept of the Constitution</b> – Salient features, importance, Preamble of the Indian Constitution, important terms of the Preamble namely sovereign, socialist, secular, democratic, republic, justice and fraternity namely sovereign, socialist, secular, democratic, republic, values enshrined in the Preamble, overview of the parts of the Indian Constitution, Division of powers between Centre and State. President – Qualification, Impeachment, Powers.		
II	<b>Fundamental Rights:</b> Nature of fundamental rights, Classification of fundamental rights, Right to Equality- Concept, equality before law and equal protection of law (Article 14), prohibition of discrimination (Article 15), equality in public employment (Article 16). Right to freedom under Article 19- the six freedom rights. Protection of life and personal liberty (Article 21), Right against exploitation (Article 23 & 24), Relevant case studies. <b>Fundamental duties</b> of citizens		
III	<b>Human Rights:</b> Meaning and definition of Human Rights, Theories of Human Rights, violation of human rights, Universal Declaration of Human Rights-30 basic human rights under UDHR, Human right to development, Right to Healthy Environment, concept of human dignity, Right to privacy as a human right		
IV	<b>Human Rights Protection in India</b> – Steps taken to protect human rights in India, Protection of human rights of women under Directive Principles of State policy, Salient features of National Human Rights Commission of India (NHRC); State Human Rights Commissions, Infringement of human rights by State, Infringement of human rights by individual, Remedies for infringement.		
<b>Books Recommended:</b>			
1. <b>Indian Constitutional Law</b> , M.P. Jain, Wadhwa & Co, Nagpur 2. <b>Constitution of India</b> , V.N. Shukla, Eastern Book Company, Lucknow 3. <b>Indian Constitutional Law</b> , G.C. V. Subba Rao, S. Gogia & Co., Hyderabad 4. <b>Constitution of India, Professional Ethics and Human Rights</b> ; Praveenkumar Mellalli, SAGE TEXTS 5. <b>Indian Constitution &amp; Polity</b> ; Manohar Pandey, Arihant Publications (India) Ltd. 6. <b>Human rights Under International Law and Indian Law</b> , S.K. Kapoor 7. <b>Human Rights Law and Practice</b> ; Jatindra Kumar Das, PHI Learning Private Limited, Delhi			

<b>Financial Investment and Wealth Management (BCABR 6.3.2)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Major Electives
<b>Objective:</b> <ol style="list-style-type: none"> <li>1. To <b>understand</b> the fundamental concepts of investment, including its characteristics, types, and the investment environment in India, and to <b>differentiate</b> investment from speculation and gambling.</li> <li>2. To <b>comprehend</b> the systematic approach to financial planning, including client profiling, documentation, and goal-based planning, and to <b>apply</b> appropriate asset allocation strategies based on risk profiling.</li> <li>3. To <b>explore</b> the structure and functioning of derivative markets, including participants, instruments, and settlement procedures, and to <b>identify</b> risk management practices in derivatives trading.</li> <li>4. To <b>examine</b> the concepts and processes of wealth management and to <b>evaluate</b> its impact on individuals and the economy in the context of financial planning and economic cycles.</li> </ol>			
<b>Learning Outcome:</b> After successful completion of this course, students will be able to: <ol style="list-style-type: none"> <li>1. <b>Analyze</b> the investment environment in India and compare different forms of investment with speculation and gambling using relevant criteria.</li> <li>2. <b>Demonstrate</b> the ability to create a comprehensive financial plan by integrating client data, risk profiles, and appropriate investment instruments.</li> <li>3. <b>Interpret</b> the derivatives trading and settlement mechanisms and classify the various derivative instruments and their risk management functions.</li> <li>4. <b>Analyze</b> the relationship between wealth management practices and economic cycles and distinguish between financial planning and wealth management strategies.</li> </ol>			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<b>Introduction to Investment Management</b> <ul style="list-style-type: none"> <li>• Investment- Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors</li> <li>• Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.</li> <li>• Investment Environment- Investment Environment in India and factors conducive for investment in India with ease of Doing Index</li> </ul>		
<b>II</b>	<b>Introduction to Financial Planning</b> <ul style="list-style-type: none"> <li>• Financial Planning: Background, Role of Financial Planner, Financial Planning Process, Contract and Documentation, Client Data Collection, Life Cycle, Wealth Cycle,</li> <li>• Risk Profiling- Meaning, Importance, Advantages</li> <li>• Asset Allocation- Meaning, Needs, Advantages. Limitations</li> <li>• Systematic Approach to Investing</li> <li>• Systematic Investment Plan (SIP), Systematic Withdrawal Plan (SWP), Systematic Transfer Plan (STP), Financial Plan, Goal-based Financial Plan, Comprehensive Financial Plan, Financial Planning in India.</li> </ul>		
<b>III</b>	<b>Introduction to Derivatives Trading and Settlement</b> <ul style="list-style-type: none"> <li>• Introduction to risk management, managing risk, types of business risks</li> <li>• Derivatives and derivative products, Classification of derivatives, Participants in derivative market, Functions of Derivatives Trading Futures and Options Market Instruments</li> <li>• Criteria for Stocks and Index Eligibility for Trading, Charges</li> <li>• Clearing and Settlement - Clearing Entities, Clearing Mechanism, Settlement Procedure, Risk Management, Margining System</li> </ul>		
<b>IV</b>	<b>Introduction to Wealth Management</b>		

- Concept of wealth management
- Need, features, advantages and limitations of Wealth Management, Scope of Wealth management services, Wealth management Process
- Impact of Wealth Management's on the Economy & their elements
- Financial planning for better wealth management, Difference between Financial Planning and Wealth management.
- Impact of Economic cycles on Investment.

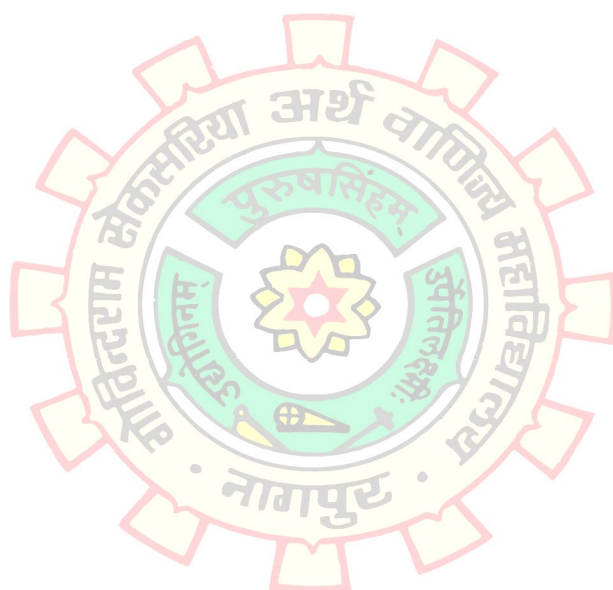
**Books Recommended:**

1. **Wealth Management Basic Level**, Shashikant Uma, Abraham Sunita, Centre for Investment Education & Learning Publication
2. **Wealth Management and Financial Planning**, Prof. George S. Mentz, Private Wealth Management Guide
3. **Derivatives and Risk Management**, Rajiv Srivastav, 2nd Edition, Oxford Higher Education Publishing
4. **NCFM Module on Wealth Management**
5. **Wealth Management**, Pawan V. Jhabak, Himalaya Publishing House Pvt. Ltd
6. **Indian Financial System**, Bharti V Pathak., Pearson Education, New Delhi.
7. **Wealth Management**, Pawan Jhabak, Himalaya Publishing House
8. **Wealth Management**, Dun & Bradstreet, Mcgraw-Hill Publication
9. **Wealth Management**, A Treatise & Guide for Wealth Managers and Wealth Management Executives, Prof. George S. Mentz, American Academy of Financial Management



<b>Public Finance: Theory and Practices (BCFA 6.4.1)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor
<b>Objectives:</b> <ol style="list-style-type: none"> <li>1. To provide students with the knowledge and understanding of basic concepts of public finance.</li> <li>2. To provide the students an in-depth knowledge on various concepts and application regard to public expenditure.</li> <li>3. To provide knowledge on the various sources of finance and the changing trends with regard to the same in India's journey of Economic reforms.</li> <li>1. To enable the students to understand and apply the Tools of public finance for optimum allocation of resources through budget.</li> </ol>			
<b>Learning Outcome:</b> <ol style="list-style-type: none"> <li>1. The knowledge on the basic concepts of public finance with enable the students to understand the role of government in shaping the Socio-Economic growth path of the country.</li> <li>2. The knowledge gain will provide analytical ability to the students on the principles and guidelines followed by the government in framing and implementation of policies related to public expenditure.</li> <li>3. Students will be able to evaluate the impact of public revenue in the current scenario and the imperative need of economic reforms towards growth and development.</li> <li>4. Students will be able to analyze the finer nuances in budget making and the role-playing activity as crucial members in finance ministry will provide them with an opportunity in designing an ideal budget document.</li> </ol>			
Unit	Content		
<b>I</b>	<b>Introduction to Public Finance</b> <ol style="list-style-type: none"> <li>1. Meaning, Concept, Nature &amp; Scope of Public Finance</li> <li>2. Importance of Public Finance</li> <li>3. Tools of Public Finance</li> <li>4. Principle of Maximum Social Advantage.</li> <li>5. Finance Commission- Meaning, role, 15<sup>th</sup> Finance Commission: Allocation of resources between center and States.</li> </ol>		
<b>II</b>	<b>Public Expenditure</b> <ol style="list-style-type: none"> <li>1. Meaning &amp; Concept of Public expenditure.</li> <li>2. Principles and classification of Public Expenditure.</li> <li>3. Causes of Increasing Public Expenditure</li> <li>4. Effect of Public Expenditure</li> <li>5. Role of Public Expenditure in a Developing Economy</li> </ol>		
<b>III</b>	<b>Public Revenue</b> <ol style="list-style-type: none"> <li>1. Meaning &amp; Concept of Public Revenue, Sources of Public Revenue, importance of public revenue.</li> <li>2. Direct taxes and Indirect Taxes- Meaning, merits, demerits</li> <li>3. Cannons of Taxation.</li> <li>4. Taxation System in India – Progressive, Regressive and Proportional- Meaning, merits, demerits</li> <li>5. Reforms in Tax Structure in India; Goods &amp; Service Tax: - Concept, Characteristics and Need for GST in India.</li> </ol>		
<b>IV</b>	<b>Public Debts &amp; Government Budget</b> <ol style="list-style-type: none"> <li>1. Meaning &amp; Concept of Public Debt, Characteristics and role of Public Debts, Types of Public Debts, Objectives of Public Debts</li> <li>2. Effects of Public Debts</li> <li>3. Meaning, Role &amp; Objectives of the Budget</li> </ol>		

	<p>4. Overview of Recent Budget of India, Case study of India's National Electric Mobility Mission Plan (Budget drafting: Role play/Classroom activity for students)</p> <p>5. Gender Budget: - Meaning, Importance</p>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Public Finance</b>, S.N. Chand, Atlantic (2008).</li> <li>2. <b>Public Finance: Theory &amp; Practice</b>, Kumar &amp; Mittal, Anmol Publishers (2002).</li> <li>3. <b>Money, Banking &amp; Public Finance</b>, Hajela, Ane Books Pvt. Ltd., (2009).</li> <li>4. <b>Public Finance</b>, Rajesh Jha, Pearson (2012).</li> <li>5. <b>Public Finance</b>, Harvey S Rosen &amp; Ted Gayer, McGraw Hill Education, (2012).</li> <li>6. <b>Public Finance</b>, Tyagi, Jai Prakash Nath Publishers, 55th Revised Edition, 2013.</li> </ol>	





MIS & System Analysis Design (BCFA 6.4.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30=100	Group: Minor
<b>Objective:</b> <div>1. To understand the purpose, scope, types, and challenges of (MIS) and their role in supporting global business operations.</div> <div>2. To analyze the SDLC, the role of system analysts, and the tools used in structured analysis</div> <div>3. To explore the processes of feasibility study, input/output and form design, and system testing and quality assurance.</div> <div>4. To evaluate the processes of implementation, post-implementation, software maintenance, security, disaster recovery, and ethics.</div>			
<b>Learning Outcome:</b> After learning this course, students will be able to – <div>1. <b>Understand</b> how Management Information Systems (MIS) support decision-making, business operations, and global business strategies through their structure, types, and challenges.</div> <div>2. <b>Analyze</b> to understand the process of system planning and information gathering.</div> <div>3. <b>Apply</b> to ensure the successful development and implementation of information systems.</div> <div>4. <b>Evaluate</b> to ensuring the effectiveness and sustainability of system development.</div>			
Unit	Content		
I	Management Information Systems: An Overview - Introduction, Need for Management Information Systems, Management Information Systems: A Concept, MIS: A definition, Management Information System and Information Technology, Nature and Scope of MIS, MIS Characteristics, Structure of MIS, Types of MIS, Role of MIS in Global Business, Challenges of Managing Information Systems.		
II	System concepts and the information systems environment, System Development Life Cycle, Role of System Analyst, System Planning and the initial investigation, information gathering, The tools of structured analysis.		
III	Feasibility Study, Input/Output and forms design, System Testing and Quality Assurance		
IV	Implementation, Post Implementation and Software maintenance, Security, Disaster recovery and ethics in system development.		
<b>Books Recommended:</b> <div>1. <b>System Analysis &amp; Designs</b>, by Elias M. Awad, McMillan</div> <div>2. <b>System Analysis &amp; Designs</b>, By S.K. Jha, Publisher S.K. Kataria &amp; sons</div> <div>3. <b>Management Information System</b>, by D.P. Nagpal</div>			

<b>Service Sector Management (BCFA 6.4.3)</b>			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor
<b>Objectives:</b> <ol style="list-style-type: none"> <li>1. To understand the fundamental concepts of Service Sector Management.</li> <li>2. To Apply the concept of Information Technology, Banking and Insurance Sector.</li> <li>3. To Analyse the importance of Service Quality Management.</li> <li>4. To Evaluate the impact of Distribution and Advertising in Service Industry and Future of Service Management.</li> </ol>			
<b>Learning Outcome:</b> After learning this subject, students will be able to: <ol style="list-style-type: none"> <li>1. <b>Understand</b> the Concept of Service Sector Management, Recognizing the Role of Services in the Economy, Exploring Opportunities, Evaluating Government Reforms and Analyzing Global Trends in the Service Sector.</li> <li>2. <b>Apply</b> the comprehensive significance and Role of the IT Sector, Banking Sector and Insurance Sector.</li> <li>3. <b>Analyze</b> Service Quality Management and its Models, Tools and Techniques.</li> <li>4. <b>Evaluate</b> the impact and challenges of Distribution and Advertising in Service Industry, Understanding customers' needs and Expectations and Future of Service Management.</li> </ol>			
Unit	Content		
<b>I</b>	<b>Unit I: Introduction to Service Sector Management:</b> <ul style="list-style-type: none"> <li>• <b>Service Sector Management: Meaning, Nature and Scope.</b></li> <li>• <b>Understanding Services:</b> Definition and Characteristics of Services, Forms of Service Sector (Hospitality, Healthcare, Education, Retail, IT, Finance, Transport, Aviation, BPO, KPO, Information Technology, Banking, Insurance), The Role of Services in the Economy.</li> <li>• <b>Challenges faced in Service Sector Management.</b></li> <li>• <b>Opportunities in Service Sector Management.</b></li> <li>• <b>Government's reforms in Service Sector Management.</b></li> </ul>		
<b>II</b>	<b>Unit II: Information Technology, Banking and Insurance Sector:</b> <ul style="list-style-type: none"> <li>• <b>IT Sector:</b> Role and Importance of IT Sector in Service industries, Challenges and Opportunities in IT sector.</li> <li>• <b>Banking Sector:</b> The Role of Banking Sector in the Economy, Challenges faced by Banking Sector, Recent Trends in Banking Sector.</li> <li>• <b>Insurance Sector:</b> Importance of Insurance industry in service sector, Challenges and Opportunities in Insurance Sector.</li> </ul>		
<b>III</b>	<b>Unit III: Service Quality Management:</b> <ul style="list-style-type: none"> <li>• <b>Introduction to Service Quality:</b> Definition of service quality, Impact of service quality on customer satisfaction and business profitability.</li> <li>• <b>Service Quality Models:</b> 1. SERVQUAL Model (Measuring the gap between customer expectations and perceptions.) 2. The Kano Model of customer satisfaction. 3. The Gap Model of Service Quality (Five Gaps theory). 4. Customer Satisfaction Index (CSI).</li> <li>• <b>Measuring Service Quality:</b> Methods of measuring service quality.</li> <li>• <b>Tools and Techniques for Service Quality Improvement:</b> 1. Six Sigma and Lean Management for quality improvement 2. Total Quality Management (TQM) in the service industry 3. Benchmarking service quality against industry standards, 4. PDCA (Plan-Do-Check-Act) cycle for continuous improvement.</li> </ul>		
<b>IV</b>	<b>Unit IV: Distribution and Advertising in Service Industry and Future of Service Management:</b> <ul style="list-style-type: none"> <li>• Planning and managing service delivery Challenges in distribution of services.</li> <li>• Advertising and Sales promotion in Service Industry.</li> <li>• Understanding customers' needs and Expectations.</li> </ul>		

- The impact of distribution and advertising in service industry in the economy.
- Future of Service Management: The Role of Artificial Intelligence and Automation in Service Delivery, Changing Customer Expectations in the Digital Era, Ethical and Social Issues in Service Management.

**Books Recommended:**

1. **Service Sector Management**, Sanjay Patnakar, Himalaya Publications.
2. **Managing Services**, Christopher H. Lovelock, Prentice Hall.
3. **Total Quality Management**, JE Ross, Prentice Hall
4. **Total Quality Management**, DH Besterfield, CB Michna: Prentice Hall
5. **Services Marketing**, Ravi Shankar, TMH
6. **Services Marketing**, S M Jha; Himalaya Publications.

