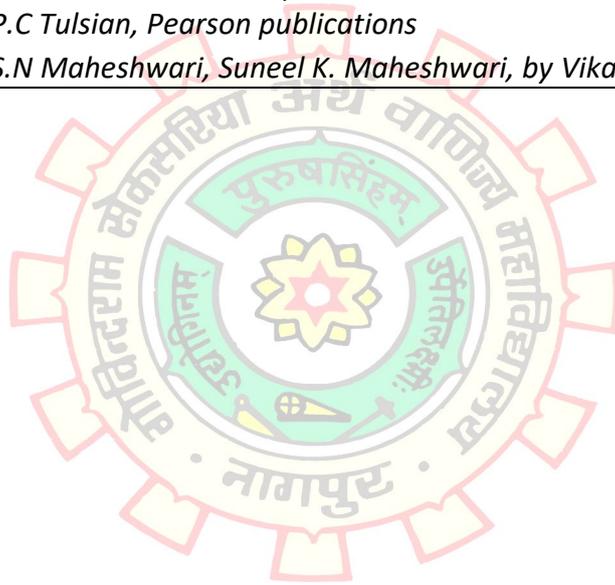


Name of Course: B.Com. (Major in Finance & Accountancy) with ACCA

Semester – I

Financial Accounting – I (BCFA 1.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Major Core
<p>Objectives: The syllabus for Financial Accounting introduces to the fundamentals of the regulatory framework relating to accounts preparation and to the qualitative characteristics of useful information. The syllabus then covers the principles of accounts preparation, recording, processing, and reporting business transactions and events. Use of trial balance and how to identify and correct errors, and then the preparation of Bank reconciliation statements and accounting for incomplete records.</p>			
<p>Learning outcome:</p> <ol style="list-style-type: none"> To understand the practical aspects and apply the knowledge of financial reporting and regulatory framework. To apply the concept of non-current assets as well as bank reconciliation statement in practical aspects. To apply the concept of trial balance and finding out accounting errors. To understand the practical aspects in preparation of final accounts from incomplete records 			
Unit	Content		
I	<p>Introduction to Financial Reporting and Regulatory Framework:</p> <p>Theory: Main forms of business transactions and source documents, identify, and explain the main forms of accounting records, and understand and apply concepts of duality, double entry, and the accounting equation. Use of journals and the posting of journals into ledger accounts and learn to balance and close a ledger account. Record sales, purchases, returns, discounts, and sales tax, and understand the concept of inventory valuation in accordance with standards and understand the other methods to ascertain the cost of inventory. Apply qualitative characteristics – relevance, faithful representation, comparability, verifiability, timeliness, understandability.</p> <p>Practical Problems: Impact of transaction on accounting equation. Preparation of Journal, Subsidiary books and Ledger.</p>		
II	<p>Accounting for Non-Current Assets and Preparation of Bank Reconciliation Statement:</p> <p>Theory: Non-current assets, explain, and discuss the difference between capital and revenue expenditure, explain the purpose of an asset register, prepare the ledger entries to record the acquisition of non-current assets, and define and learn the accounting treatment of depreciation charges. Disposal of non-current assets, record the profit and loss on disposal, record the revaluation of non-current assets, and record the profit and loss on disposal of the revalued asset. Difference between tangible and intangible non-current assets, define and explain the treatment of research cost and development cost, understand the amounts to be capitalized or expenses with regard to research and development, and learn the accounting process of amortization of intangible assets. Define the terms payables, provisions, contingent liabilities, and assets, learn the accounting treatment of provisions, contingent liabilities, and contingent assets, and understand the purpose of bank reconciliations,</p> <p>Practical Problems: Calculation of Cost of noncurrent assets, intangible assets, amortization and depreciation. Identifying amount of capital expenditure and revenue expenditure. preparation of bank reconciliation statements, understand the purpose of, and prepare, control accounts for receivables and payables, learn and perform control account reconciliations.</p>		
III	<p>Preparation of Trial Balance and Rectification of Errors:</p> <p>Theory: Application of matching concepts with respect to accruals and prepayments, identify and learn the adjustments and record the appropriate adjustments, explain the receivables, understand the purpose of aged receivables, learn to record the irrecoverable debt and allowance for receivables adjustments in the ledger accounts, understand the capital structure of limited liability company,</p>		

	<p>record movements in share capital and share premium, treatment of bonus issue, rights issue, dividends and income tax. Purpose of trial balance, identify the types of error, understand the purpose of a suspense account, prepare journal entries to correct errors, learn, and understand the impact of errors in the financial statements.</p> <p>Practical Problems: Preparation of trial balance and rectification of errors.</p>
IV	<p>Accounting for Incomplete Records: Theory: Definition and meaning, Reasons for incomplete records, Difference between single-entry and double-entry systems, Limitations of incomplete records. Methods of Accounting: Statement of Affairs Method: Preparing opening and closing Statements of Affairs, Calculation of capital changes, Adjustments for drawings and additional capital, Computation of profit or loss, Conversion Method (Preparing Final Accounts): Identifying missing information, Reconstruction of ledgers and trial balance, Adjustments for accrual, prepayments, and provisions</p> <p>Practical Problems: Preparation of final accounts from incomplete records</p>
Books Recommended:	
<ol style="list-style-type: none"> 1. ACCA Kaplan Study Text, by Kaplan Publications 2. Financial Accounting, by Bhushan Kr Goyal, HN Tiwari, 2022 edition, Taxmann publications 3. Financial Accounting, by M.N Arora, K.V Achalapathi, S. Brinda, 2022 edition, Taxmann publications 4. Financial Accounting by P.C Tulsian, Pearson publications 5. Financial Accounting by S.N Maheshwari, Suneel K. Maheshwari, by Vikas Publications. 	



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

Semester – I

Corporate & Business Law - I (BCFA 1.2.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic / Open Elective
Objectives: <ol style="list-style-type: none"> To familiarize students with the legal requirements and procedures for the formation and incorporation of companies. To provide students with a foundational understanding of contract and its significance in the business world. 			
Learning outcome: <ol style="list-style-type: none"> The students will be able to understand the incorporation process and the legal documents required for company formation. The students will be able to understand and apply basic legal knowledge to business transactions. 			
Unit	Content		
I	Formation and Incorporation of Companies <ul style="list-style-type: none"> Introduction to Company Law - Definition and characteristics of a company, Evolution and importance of Company Law Types of Companies - Sole proprietorship, partnership, and corporation, Distinction between private and public companies Incorporation of Companies - Promoters and their legal position, Memorandum of Association and Articles of Association, Statutory requirements for incorporation Corporate Veil and Lifting the Corporate Veil - Concept of the corporate veil, Circumstances where the corporate veil can be lifted. 		
II	Indian Contract Act, 1872 <ul style="list-style-type: none"> Definition, Essential elements of a valid contract, Agreements, Offer and Acceptance, Essentials of a valid offer and acceptance, Consideration - no consideration no contract, Free consent. Performance of a contract, Breach of contract - Remedies for breach of contract, Quasi & Contingent Contract Contract of Indemnity - Definition, Rights of indemnity holder Contract of Guarantee – Definition, Rights of surety Contract of Bailment – Definition, Duties of Bailer and Bailee Contract of Pledge – Definition, Rights and duties of Pawnor and Pawnee Contract of Agency – Definition, Creation of Agency, Kinds of Agents, Rights and Duties of Agent. 		
Books Recommended:			
<ol style="list-style-type: none"> Company Law by Avtar Singh, Publisher: Eastern Book Company (EBC) Company Law by Ravi Puliani, Publisher: Taxmann Publications Pvt. Ltd. Company Law by Kapoor N.D., Publisher: Sultan Chand & Sons Company Law by S.K. Kapoor, Publisher: S. Chand Publishing. Business Laws, Sultan Chand & Sons, New Delhi. 			

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

Semester – I

Entrepreneurship Development (BCFA 1.2.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic / Open Elective
Objectives: <ol style="list-style-type: none">1. To understand the importance and significance of Entrepreneurship development.2. To understand the process and opportunities available for new entrant.			
Learning outcome: After learning this subject, students would be able to understand: <ol style="list-style-type: none">1. The importance of entrepreneurship.2. Basic knowledge to establish business.			
Unit	Content		
I	Entrepreneurship: Meaning- importance- nature, types, and challenges. Role and Functions of Entrepreneur; Entrepreneurial leadership - meaning and characteristics, entrepreneurial leadership, Significance and impediment of creativity in entrepreneurship process, Techniques of Idea generation and screening, Steps of Idea Generation.		
II	New Venture planning and financing: Franchising-process and opportunities, Business plan-need, perspective, elements, Business plan failures, managing growing and ending the new venture - Preparing for the new venture launch, criteria for evaluating new venture proposals; Early management decisions; New venture expansion strategies and issues.		
Books Recommended:			
1. Entrepreneurship: Creating and Leading an Entrepreneurial Organization , Kumar, Arya, Pearson, India 2. Entrepreneurship: Starting, Developing and Managing a New Enterprise , Hishrich, Peters, Irwin 3. Launching New Ventures: An Entrepreneurial Approach Cengage Learning, Allen, K.R., 4. Entrepreneurship Development , Ramachandran K., Tata McGraw Hill, New Delhi, India. 5. Entrepreneurship , Roy, Rajeev, Oxford University Press. 6. Entrepreneurship , Hisrich, Robert D., Michael Peters and Dean Shepherd, Tata McGraw Hill, New Delhi			

Name of Course: B.Com. (Major in Finance & Accountancy) with ACCA**Semester – I**

Business and Technology – I (BCFA 1.3.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic / Open Elective
Objectives: The aim of this paper is to provide a basic knowledge of business organization, how they are managed and controlled. The course provides an overview of the factors affecting the organisation and explains the best practices guidelines and codes of good corporate governance and the professional ethics in accounting and business.			
Learning outcome: 1. To understand the purpose and types of business and how they interact with the key stakeholders and the external environment. 2. To understand business organisation structure, functions and role of corporate governance and professional ethics.			
Unit	Content		
I	The business organisation, its stakeholders, and the external environment The purpose and types of business organisation -Stakeholders in business organizations -Political and legal factors affecting business -Macroeconomic factors – Micro economic factors -Social and demographic factors – Technological factors – Environmental factors -Competitive factors.		
II	Business organisational structure, governance & Professional ethics <ul style="list-style-type: none">• The formal and informal business organisation – Business organisational structure and design- Organisational culture in business – Committees in business organizations – Governance and social responsibility in business.• Fundamental principles of ethical behaviour, corporate codes of ethics – Ethical conflicts and dilemmas.• The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession.		
Books Recommended:			
<ul style="list-style-type: none">• ACCA Study Material 2022-23 by Kaplan• ACCA Study Material 2022-23 by BPP• Vasishth, Neeru, “Business Organization”, Taxmann.• Talloo, Thelman J., “Business Organizational and Management”, TMH.• Tulsian, P.C., Business Organisation, Pearson Education.			

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

Semester – I

Business Environment (BCFA 1.3.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives
Objectives:			
<ol style="list-style-type: none"> To enable students to understand the impact of environment on the business. To understand the impact of LPG policy on business environment. 			
Learning outcome: After learning this subject, students would be able to:			
<ol style="list-style-type: none"> Understand the business environment, the purpose of regulation & regulatory role of the Government. 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	<p>Business Environment: Meaning of business, Concept of Business environment, characteristics of Business environment, components/factors of the Business Environment (internal environment & external environment).</p> <p>Types of External Environment:</p> <p>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</p>		
II	<p>Liberalization, Privatization and Globalization:</p> <p>Liberalization: Meaning, objectives, benefits and limitations Privatization: Meaning of Privatization, Objectives, benefits and problems with Privatization, obstacles to privatization in India. Globalization: Meaning of Globalization, reasons for globalization, features and benefits of Globalization, Role of WTO. Analysis of Business Environment: PESTEL, STEEP, PORTER'S five forces model, SWOT analysis</p>		
Books Recommended:			
<ol style="list-style-type: none"> Business environment – Veena K Pailwar; PHI Business Environment – Francis Cherunilam, Himalaya Publishing House, New Delhi. Essentials of Business Environment – Aswathappa, Himalaya Publishing House, New Delhi. Indian Economy – Mishra and Puri, Himalaya Publishing House, New Delhi. Business Environment – Raj Aggarwal Excel Books, Delhi. Business Environment – Dr. V C Sinha, SBPD Publications. 			

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

Semester – I

Computer Application in Business (BCFA1.4)			
Teaching Hours: 45 (Theory + Practical)	Total Credits: 2	Total Marks: 35+15 = 50	Group: Vocational Skill Courses
Objectives:			
<ol style="list-style-type: none"> 1. To enable students to understand the use of MS Word and MS Power Point. 2. To enable students to understand the use of MS Excel in data processing. 			
Learning outcome: After learning this subject, students would be able understand:			
<ol style="list-style-type: none"> 1. The use of MS Word and MS Power Point in word processing and making presentations. 2. The use of MS Excel in data processing in general business applications. 			
Unit	Content		
I	<p>Microsoft Word: MS-Office Installation and Introduction to MS-Word, Parts of the MS-Word Window, working with various Menus, Inserting Tables, Mail-Merge, Macros, Templates, and Inserting Images and Pictures to the MS-Word.</p> <p>Microsoft Power Point: Introduction to MS-PowerPoint, Insertion, Deletion, Copying Slides, Slide Numbering, Header and Footer, Different Layouts, Master Slide, Inserting Tables, Sounds, Charts, Different Objects, Animation, Slide Transition.</p>		
II	<p>Microsoft Excel: Introduction to MS-Excel, Elements of MS-Excel Workbook, Navigation, Entering and Editing, Formatting Cells, Formulas and Functions, V-Lookup, H-Lookup, Data Sorting, Conditional Formatting, Filters, Goal Seek, Tables, Views, Charts, Linking, Data Consolidation, Pivot Table.</p>		
Books Recommended:			
<ol style="list-style-type: none"> 1. Computer Fundamentals – P. K. Sinha, BPB Publication, New Delhi 2. A First Course in Computers – Sanjay Saxena, Vikash Publishing House Pvt. Ltd. New Delhi 3. I.T. Today, Encyclopedia – S. Jaiswal, Galgotia Publications, New Delhi 4. Learn Microsoft Office 2019 – Linda Foulkes, Packt Publishing Limited; Illustrated edition (29 May 2020) 			

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

Semester – I

Basics of Communication Skills (BCFA 1.5.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
Objectives: <ol style="list-style-type: none"> To understand the basic concepts of communication To understand the different types of communication and its media/channels To comprehend and analyse an unseen passage and answer questions based on it To instil creative writing skills of Dialogue writing To apply the concepts of grammar and vocabulary to solve exercise based on it 			
Learning outcome: After studying this subject, students would be able to achieve the following course outcomes as per Bloom's taxonomy: <ol style="list-style-type: none"> CO1 and CO2 – Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking theory-based questions. CO3 and CO4 – 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. CO5 and CO6 – Unit II- Dialogue writing and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create. 			
Unit	Content		
I (20M)	<ol style="list-style-type: none"> Definition, Importance and features of communication Process/ Cycle of communication---- sender, receiver, channel, feedback. Verbal communication-Oral & Written communication---- Advantages & Disadvantages Non-Verbal communication- Body Language (Gestures, postures, facial expressions and eye contact), Sign language, Para language, Space language and Touch Language Print and Electronic media- Features, Advantages and disadvantages Channels of communication- Vertical, horizontal, advantages and disadvantages 		
II (15M)	<ol style="list-style-type: none"> 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) Dialogue writing with 5 conversations/dialogues. Vocabulary exercises based on match the synonyms/Antonyms 		
Books Recommended:			
<ol style="list-style-type: none"> Business Communication – Urmila Rai, S.M. Rai - (Himalaya Publishing House) Business Communication – V. K. Jain & Omprakash Biyani (S. Chand) Business Correspondence and Report Writing – R. C. Sharma & Krishna Mohan (Tata McGraw-Hill) Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan) High School English Grammer – N. D. Prasada Rao 			

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

Semester – I

Management Skills (BCFA 1.5.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
Objectives: 1. To understand Management Skills 2. To understand its importance 3. To develop efficient Management system			
Learning outcome: 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		
Books Recommended:			
1. Essential of Business Administration – K. Aswathapa, Himalaya Publishing House. 2. Management – Concept and Strategies, J. S. Chandan, Vikas Publishing. 3. Principles of Management – Tripathi, Reddy, Tata McGraw Hill. 4. Principles of Management – Ramasamy T, Himalaya Publishing House. 5. Principles of Business Management – Sherlekar, Himalaya Publishing House.			

Name of Course: B.Com. (Major in Finance & Accountancy) with ACCA**Semester – I****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
I साहित्यिक हिंदी	गद्य भाग ➤ गपशप - नामवर सिंह ➤ अभाव - विष्णु प्रभाकर ➤ उखड़े खम्बे - हरिशंकर परसाई पद्य भाग ➤ सब उन्नति को मूल - भारतेन्दु हरिश्चंद्र ➤ कलम और तलवार - रामधारी सिंह दिनकर ➤ प्रथम रश्मि - सुमित्रा नंदन पंत
II व्यावहारिक हिंदी	➤ साक्षात्कार : स्वरूप, परिभाषा, विशेषताएँ, प्रकार, पूर्व तैयारी, समस्याएँ, व्यवहारिक रूप ➤ हिंदी पत्रकारिता : परिचय और विकास, पत्रकारिता लेखन, समाचार लेखन, फीचर लेखन

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) with ACCA

Semester – I

Marathi (BCFA 1.6.2)

Teaching Hours: 30

Total Credits: 2

Total Marks:
35+15 = 50

Group: Ability
Enhancement Courses

उद्देश:- भाषा मानवाला परिष्कृत, परीमार्जीत आणि संस्कारित बनवून त्यांच्या व्यक्तित्व गुणांचा सुवास समाजामध्ये पसरविण्याचे कार्य करित 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	गद्य विभाग <ul style="list-style-type: none">➤ आमची एक दुष्ट खोड: आळस – गोपाळ गणेश आगरकर➤ शील बनविणारे शिक्षण: स्वामी विवेकानंद➤ डॉ. पंजाबराव देशमुख – वि. भि. कोलते पद्य विभाग <ul style="list-style-type: none">➤ ज्ञानेश्वरांचे अभंग – संत ज्ञानेश्वर➤ नवा शिपाई – केशवसुत➤ पुतळे – वसंत आबाजी डहाके
II व्यावहारिक मराठी	<ul style="list-style-type: none">➤ मुलाखत लेखन: (स्वरूप, पूर्वतयारी, प्रकार, प्रात्यक्षिके)➤ जाहिरात लेखन: व्याख्या, कार्य, प्रकार, प्रतिमाननिर्मिती, जाहिरातीची माध्यमे, जाहिरात लेखन आणि जाहिरातीचा शेवट

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

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

Semester – I

Ancient Indian Education System (BCFA 1.7)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Indian Knowledge System
Objectives: 1. To acquaint the students about our ancient Indian education system. 2. To understand the rich knowledge systems in the past. 3. To understand the development of education in India.			
Learning outcome: After learning this subject, students would be able to understand: 1. The rich knowledge systems in ancient India. 2. Changes in the education system over the years. 3. To understand our great culture and knowledge inheritance.			
Unit	Content		
I	Introduction to ancient education systems – i) 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	Buddhist Education 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.		
Books Recommended:			
1. Education in Modern India – Damal B.D. and Dash B.N, Kalyani Publisher, New Delhi (2005). 2. History of Education in India – Ghosh, S.C, Rawat Publications, (2007). 3. A Hindu View of Life – S. Radhakrishnan, Macmillan Publications, New Delhi (1927). 4. A History of Education in India – Nurullah and Naik, Macmillan, Bombay. P.L. Rawat, (1995)			

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

Semester – I

Environment and Sustainable Development (BCFA 1.8)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Value Education Courses
Objectives:			
<ol style="list-style-type: none"> 1. Understanding the concept of sustainable development: Students should be able to define and explain the concept of sustainable development, including its key principles and components. 2. Identifying sustainability challenges: Students should be able to identify and analyze sustainability challenges facing the planet, such as climate change, biodiversity loss, resource depletion, and pollution and suggest a possible solution for the same. 			
Learning outcome: After learning this subject, students would be able understand:			
<ol style="list-style-type: none"> 1. The learner would understand the importance of sustainable development. 2. The learner would be able to comprehend sustainable challenges. 			
Unit	Content		
I	UNIT I: Multidisciplinary Nature of Environmental Studies – Concept of Environment, Scope of Environmental Studies, Need for public Awareness, Environmental Degradation, Shelter Security, Economic Security, Social Security, Effects of Housing on Environment, Effects of Industry on Environment. Environmental issues and crisis – Carbon Credits, Resource degradation, greenhouse gases, desertification, natural calamities and social insecurity, Industrialization, Globalization and Environment, Global Warming.		
II	UNIT II: Sustainable Development – History and emergence of the concept of Sustainable Development, Definition of Sustainable Development, Sustainable development practices in modern era. Sustainable Development Goals (SDGs): Introduction to Sustainable Development Goals (SDGs) established by United Nations, Need and Purpose for establishment of SDGs, SDG 6: Clean Water and Sanitation, SDG 7: Affordable and Clean Energy, SDG 11: Sustainable Cities and Communities, SDG 13: Climate Action, SDG 17: Partnerships for the goals		
Books Recommended:			
<ol style="list-style-type: none"> 1. The Sustainability Revolution: Portrait of a Paradigm Shift by Edwards, Andres R., New Society Publishers, 2005. 2. Sustainable development in India: Stocktaking in the run up to Rio+20: Report prepared by TERI for MoEF, 2011. 3. Report of the Department for Policy Coordination and Sustainable Development (DPCSD), United Nations Division for Sustainable Development. 4. Corporate Social Responsibility Part I, Part II, Part III – David Crowther and Guler Aras 			

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

Semester – I

Physical Education – I (BCFA 1.9)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses
Objectives: 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.			
Learning outcome: After learning this subject, student will be able to: 1) Analyze different types of sports injuries and apply appropriate first aid techniques and evaluate the significance of warm-up and cool-down exercises and design appropriate routines. 2) Recall the standard measurements for a volleyball court and the rules of the game and demonstrate and refine basic volleyball skills such as serving, passing, and setting. Recall the standard measurements for a ball badminton court and the rules of the game and demonstrate 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 GAME 1) Volleyball: Measurements in Volleyball Skills in Volleyball 2) Ball Badminton: Measurements in Ball Badminton Skills in Ball Badminton		
Books Recommended:			
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.			

**Name of Course: B.Com. (Major in Finance & Accountancy) with ACCA
Semester – II**

Financial Accounting – II (BCFA 2.1)

Teaching Hours: 60

Total Credits: 4

Total Marks: 70+30 = 100

Group: Major Core

Objectives: The syllabus covers drafting financial statements Conduct a basic analysis and interpretation of financial statements by using various financial ratios, preparation of cash flow statement and preparation of simple consolidated financial statements from the individual financial statements of group incorporated entities.

Learning outcome:

1. To understand the practical aspects in preparation of final accounts of company.
2. To apply the concepts and practical aspects of cash flow statement.
3. To apply practical aspects of ratio analysis.
4. To understand the practical aspects in preparation of consolidated financial statements.

Unit	Content
I	<p>Introduction to financial Statements of Companies: Theory: Financial reporting, identify, and define types of business entities, identify users of the financial statements and their needs, identify the purpose of the financial statements, and components of financial statements, and define the elements of financial statements. Role of financial reporting regulatory systems, understand the role of IFRS standards, explain the concept of corporate governance, and discuss the duties and responsibilities of company directors. Practical Problems: Preparation of financial statements of a Company as per the provisions of Companies Act 2013, understand, identify and report reserves in financial statements, identify, and understand the items requiring separate disclosures required for financial statements, and define and classify events after the reporting period and their accounting treatment.</p>
II	<p>Cash Flow Analysis: Theory: Meaning of Cash Flow, Uses of Cash flow statement, Objectives, Advantages and Disadvantages of Cash Flow Statement, Meaning of Working Capital, Meaning of Current Assets and Current Liabilities, Increase of Current Assets and Current Liabilities, Understand the difference between profits and cash flows, concept of cash flows under operating activities, investing activities and financing activities as per direct and indirect method. Practical Problems: Preparation of Cash flow statement as per AS 3.</p>
III	<p>Ratio Analysis: Theory: Meaning and Concept of Ratio Analysis, Advantage and Limitations of Ratio Analysis, Types of Ratios – Liquidity Ratio, Solvency Ratio, Profitability Ratio and Efficiency Ratio. Purpose of interpretation and analysis of financial statements Practical Problems: Calculation and interpretation of profitability ratios, liquidity ratios, efficiency ratios and position ratios.</p>
IV	<p>Group Accounting and Interpretation of financial statements Theory: Define parent, subsidiary, control, and non-controlling interest, understand and learn the components of and prepare a consolidated statement of financial position including the adjustments of fair values, intra-group trading, unrealized profits, mid-year acquisitions, and learn the accounting treatment of goodwill using fair value method. Define an associate and understand the principle of equity accounting. Practical Problems: Components of and prepare consolidated statements of profit or loss including the adjustments of intra-group trading, unrealized profit, and mid-year acquisitions.</p>

Books Recommended:

1. **ACCA Kaplan Study Text**, by Kaplan Publications
2. **Financial Accounting**, by Bhushan Kr Goyal, HN Tiwari, 2022 edition, Taxmann publications
3. **Financial Accounting**, by M.N Arora, K.V Achalapathi, S. Brinda, 2022 edition, Taxmann publications
4. **Financial Accounting** by P.C Tulsian, Pearson publications
5. **Financial Accounting** by S.N Maheshwari, Suneel K. Maheshwari, by Vikas Publications.

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

Semester – II

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

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

Semester – II

Computer Hardware and Networking (BCFA 2.2.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
Objectives:			
<ol style="list-style-type: none"> To provide the students an understanding of basic concepts of hardware. To make the students familiar with the concepts of Networking. 			
Learning Outcomes:			
<ol style="list-style-type: none"> The students will be able to understand the basic concept of hardware, its types and assembly of various hardware components. The students will be able to understand the concept of networking, configuration, various networking models and networking devices. 			
Unit	Content		
I	Computer Hardware: Introduction to Computers: Basics of Computers, Organization of Computers, Software, and Hardware Input/output devices: motherboard, types of motherboards, SMPS troubleshooting, Inside the PC: Opening the PC and identification of various components, study of different blocks, assembling and disassembling, modification, and replacement of components		
II	Networking: Network basics and configuration: Setting IP addresses and sharing files and folders Network troubleshooting, PING test, ipconfig and network testing commands, crimping, etc. Network Types: LAN, WAN, MAN, and PAN Setting of the network connection, Networking Model: The OSI Model and TCP/IP Model work with various networking devices: routers, switches, modems, hubs, etc. working with Wired and wireless technology.		
Books Recommended:			
<ol style="list-style-type: none"> Operating System Concept – Silberschatz, Galvin & Gagne, John Willey & Sons Inc, Haboken, NJ The UNIX Programming Environment – Kernighan & Pike, PHI, London Linux: The Complete Reference (Sixth Edition) – Richard Petersen, McGraw Hill, New Delhi The Complete Reference, PC Hardware – Craig Zacker John Rourke, McGraw Hill, New Delhi Cisco Networks – Christopher Carthern, William Wilson, Noel Rivera, Richard Bedwell Computer Networks – Fourth Edition, Andrew S., Tanebaum 			

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

Semester – II

Thoughts of Management (BCFA 2.2.3)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
Objectives:			
<ol style="list-style-type: none"> 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. 			
Learning Outcomes: After learning this subject, students will be able to:			
<ol style="list-style-type: none"> 1. Understand various perspectives and concepts in the field of Modern Management. 2. Develop skills for applying these Management concepts to emerging business problems. 			
Unit	Content		
I	Development of Management Thought: Scientific Management Concept of F.W. Taylor, Functional Management Theory of Henry Fayol, Human Relations Movement of Elton Mayo. Behavioural Sciences Movement of A. Maslow, The Modern Period Management and New Schools of Management thought. Comparison of Scientific Management and Modern Management Concept.		
II	Schools of Management Thought: Social System School of Chester Bernard, Features, Contribution and Limitations of Social System School of Management. Quantitative School Features, Contributions and Criticisms of Quantitative School of Management. , Decision Theory School- Features, Contributions and Limitations , Contingency Theory School- Introduction, Features Contribution and Limitations.		
Books Recommended:			
<ol style="list-style-type: none"> 1. Organisation and Management – Dr. C.B. Gupta, Shatya Bhavan Publication Agra. 2. Principles and Practices of Management – L. M. Prasad, Sultan Chand & Sons New Delhi (2019). 3. Development of Management Thoughts – Pollard, Think Inc (28 June 2019), Amazon Asia-Pacific Holdings Private Limited. 4. Principles of Business Management – T. Ramasamy, Himalaya Publication House Mumbai, 5. Management: Challenges in 21st Century – S.H. Goodman & P.M. Fandt, Vintage Publishing House. 			

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

Semester – II

Corporate & Business Law - II (BCFA 2.3.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives
Objectives: <ol style="list-style-type: none">1. To provide students with an in-depth understanding of company finance and securities.2. To familiarize students with corporate compliance and corporate management.			
Learning Outcomes: After learning this subject, students will be able to: <ol style="list-style-type: none">1. The students will be able to analyze the process of share capital and debenture issuance, including the redemption of shares.2. The students will be able to explain the importance of corporate compliance, including document filing and annual returns, and understand the role of directors and company secretary in management of corporate affairs.			
Unit	Content		
I	Company Finance and Securities <ul style="list-style-type: none">• Share Capital and Debentures - Issue and redemption of shares, Types of debentures and their characteristics, Creation and registration of charges• Dividends and Distribution of Profits - Declaration and payment of dividends, Restrictions on dividend distribution, Reserves and surplus distribution• Prospectus and Public Offer - Concept and contents of a prospectus, Obligations and liabilities of the issuer, Public offer and listing of securities.		
II	Corporate Compliance and Corporate Management <ul style="list-style-type: none">• Corporate Compliance - Company meetings and resolutions, Filing of documents and annual returns, Statutory compliance and disclosures.• Appointment and removal of directors, Powers and duties of directors, Role of company secretary.		
Books Recommended:			
<ol style="list-style-type: none">1. Company Law by Avtar Singh, Publisher: Eastern Book Company (EBC)2. Company Law by Ravi Puliani, Publisher: Taxmann Publications Pvt. Ltd.3. Company Law and Corporate Governance in India by Sanjay K. Agarwal and Shashank Patil, Publisher: Wolters Kluwer India Pvt. Ltd.4. Company Law by S.K. Kapoor, Publisher: S. Chand Publishing.			

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

Semester – II

Industrial Law (BCFA 2.3.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
Objectives: To provide a brief idea of Indian Industrial Law.			
Learning Outcomes: After learning this subject, students will be able to understand: 1. Functioning of factories and industries. 2. Compensation Laws.			
Unit	Content		
I	Indian Factories Act 1948: Provisions regarding workers health, safety and welfare, rules relating to employment of young persons, Provisions relating to hours of work for adult and young person Industrial Disputes Act, 1947: Definition of Industry; Meaning of industrial dispute; Concept of Strike, lockout, Lay-off and Retrenchment, Difference between strike and lockout; Closure, authorities for settlement of industrial dispute namely- Works committee, Court of Enquiry, Labor Court, Industrial Tribunal, National Tribunal		
II	Payment of Bonus (as per Code on wages 2019): Meaning of bonus, eligibility for bonus, disqualification for bonus, minimum and maximum bonus, Time limit for payment of bonus Payment of Gratuity Act: Concept, Scope and application of the act, Provisions relating to payment of gratuity.		
Books Recommended:			
1. General & Commercial Laws, Taxmann Publication 2. Industrial Relation & Labour Law, P.C. Tripathi, C.B Gupta & N. D. Kapoor, S. Chand & Sons. 3. ICAI Modules			

Name of Course: B.Com. (Major in Finance & Accountancy) with ACCA**Semester – II****Business & Technology – II (BCFA 2.4.1)**

Teaching Hours: 2	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives
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Objectives:

The aim of this paper is to provide a basic knowledge of accounting and reporting system, technology, and security. The course provides an overview of leadership, team management, the various applications and impact of FinTech.

Learning Outcomes: After learning this subject, students will be able to:

1. To understand accounting and reporting systems and to apply the principles and technology for the business growth.
2. To understand the importance of effective communication, leadership and motivation and apply the techniques for the growth of business.

Unit	Content
I	Accounting and reporting systems, compliance, control, technology and security <ul style="list-style-type: none">• The relationship between accounting and other business functions – Accounting and finance functions within business organizations• Principles of law and regulation governing accounting and auditing -The sources and purpose of internal and external financial information provided by business• Financial systems, procedures and related IT applications -Internal controls, authorization, security of data and compliance within business• Fraud and fraudulent behaviour and their prevention in business, including money laundering.• The application and impact of Financial Technology (FinTech) in accounting systems, accountancy and audit.
II	Leading and managing individuals and teams; Personal effectiveness and communication <ul style="list-style-type: none">• Leadership, management and supervision -Recruitment and selection of employees• Individual and group behaviour in business organizations -Team formation, development and management• Motivating individuals and groups -Learning and training at work -Review and appraisal of individual performance• Personal effectiveness techniques- Consequences of ineffectiveness at work -Competence frameworks and personal development -Sources of conflicts and techniques for conflict resolution and referral – Communicating in business

Books Recommended:

- ACCA Study Material 2022-23 by Kaplan.
- ACCA Study Material 2022-23 by BPP.
- **Business Organization**, Vasishth, Neeru, Taxmann.
- **Business Organizational and Management**, Talloo, Thelman J., TMH.
- **Business Organization**, Tulsian, P.C., Pearson Education.

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

Semester – II

Business Ethics and Corporate Culture (BCFA 2.4.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Minor
Objectives: <ol style="list-style-type: none">1. To have an understanding of ethical issues in business.2. To inculcate the understanding about the healthy corporate culture in the organization			
Learning Outcomes: After learning this subject, students will be able to: <ol style="list-style-type: none">1. To familiarize them with the ethics in business and their importance2. To develop an understanding of ethical issues in business			
Unit	Content		
I	Introduction to Business Ethics Ethics, Values & Morals – meaning & differences, meaning of Business ethics, The nature, types of business ethics, ethics and conflicts of interests; ethical dilemma, ethical and social responsibility of business with respect to different stakeholder; corporate social Responsibility (Meaning, Advantages, Disadvantages); Concept of corporate governance, ethical issues in corporate governance.		
II	Environmental Ethics - Meaning, Environmental friendly methods of business Ethics in Workplace - Ethical issues at a workplace Ethics in Accounting and Finance - ethical issues in accounting & finance & solutions to the same Corporate Culture & Ethics Meaning, Nature, Objectives of Corporate Culture, Importance of Corporate Culture, , Role of Corporate Culture in development of Organization, Management of interpersonal issues in the organization; Attitudes – meaning, Types of attitudes, Types of egos.		
Books Recommended:			

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

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
Objectives:			
1) To acquaint students with the Basics use of Tally Prime. 2) To acquaint students with practical understanding of creation of accounting and inventory masters, accounting of various business transactions, accounting of taxes (GST), daily accounting reports etc.			
Learning Outcomes: After learning this subject, students will be able to:			
1) Understand the installation procedure of Tally Prime, Creation of Company in Tally Prime, Creation of Accounting Masters in Tally Prime. 2) Understand creation of Inventory Masters, Maintenance of Godowns, Activation of GST and Accounting of GST transactions and various reports (Day Book, Trial Balance, Profit & Loss A/c, Balance Sheet and Stock Summary) in Tally Prime.			
Unit	Content		
I	Introduction to Tally Prime – Installation Procedure, Opening Tally Prime, Creating a Company. Creating Accounting Masters – Introducing Groups, Introducing Ledgers, Introducing Vouchers and accounting vouchers transactions.		
II	Creating Inventory Masters – Stock Groups, Stock Items, Unit, Godown and inventory vouchers transactions. Introduction to GST – GST activation, GST Ledgers, GST Invoicing, Working with GST Reports. Reports – Day Book, Trial Balance, Profit & Loss A/c, Balance Sheet and Stock Summary.		
Books Recommended:			
1. Tally Prime – Tally Education Private Ltd (TEPL). 2. Official Guide to Financial Accounting Using Tally Prime – BPB Publications. 3. Mastering in Tally Prime – Ascent Prime Publications. 4. Tally Prime GST – United Publications 5. Tally Prime Training Guide – BPB Publications.			

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

Semester – II

Correspondence Skills (BCFA 2.6.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
<p>Objectives to achieve after studying unit I and II:</p> <ol style="list-style-type: none"> To introduce Business correspondence. To develop writing skills of correspondence. To develop skills of analysis of a given text. To develop creative writing skills. 			
<p>Learning Outcomes: After studying this subject, students would be able to achieve the following course outcomes as per Bloom's taxonomy:</p> <ol style="list-style-type: none"> CO1 and CO2- Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking questions on various business letters CO3 and CO4- 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 CO5 and CO6- Unit II- Expansion of an idea and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create 			
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		
Books Recommended:			
<ol style="list-style-type: none"> Business Communication – Urmila Rai, S.M. Rai - (Himalaya Publishing House) Business Communication – V. K. Jain & Omprakash Biyani (S. Chand) Business Correspondence and Report Writing – R.C. Sharma & Krishna Mohan (Tata McGraw-Hill) Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan) 			

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

Semester – II

Public Administration (BCFA 2.6.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
Objectives: 1. To understand the concept of Public Administration 2. To understand its importance 3. Role of Public Administrators			
Learning Outcomes: After studying this subject, students would be able to understand the administrative systems in India.			
Unit	Content		
I	i) Meaning, scope and significance of Public Administration ii) Public and Private Administration iii) Public Services-Central, State and Local Government iv) Constitutional Framework of Government		
II	i) Basic elements of administrative governance Planning, Organizing, Directing and Controlling ii) Characteristics of Public Administration--- Public interest, Equality in society, Tax collection etc. iii) Role of Public Administration in development- Concept of good governance iv) Union Government-Executive, Parliament, Judiciary		
Books Recommended:			
1. Indian Public Administration – Institutions and Issues, Ramesh K Arora and Rajani Goyal: Vishwa Prakashan, New Delhi, 1996. 2. From Government to Governance – Kuldeep Mathur: National Book Trust, New Delhi, 2010. 3. Indian Administration – Hoshiar Singh: Kitab Mahal, New Delhi, 2004. 4. Indian Administration – S.R. Maheshwari: Orient Longman, Delhi, 2005. 5. Public Administration in India – S.R. Maheshwari: Oxford University Press New Delhi, 2005. 6. Public Administration in India – Padma Ramchandran: National Book Trust, New Delhi, 2006.			

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

Semester – II

A Better India, A Better World (BCFA 2.7)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses
<p>Objectives:</p> <ol style="list-style-type: none"> To develop the comprehension and understanding skills of students. To motivate students to acquire good values. To develop the creative skills of students. To develop the analytical and application skills of students. 			
<p>Learning Outcomes: After studying this subject, students would be able to achieve the following course outcomes as per Bloom's taxonomy:</p> <ol style="list-style-type: none"> CO1 and CO2- Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking theory-based questions. CO3 and CO4- 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. CO5 and CO6- Unit II- Developing an Ad and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create. 			
Unit	Content		
I (20M)	<p>Following 4 chapters from the book are prescribed</p> <ol style="list-style-type: none"> Learning from Experience The Indian of the Twenty-first Century What Can We Learn from the West The Role of Discipline in Accelerating National Development 		
II (15M)	<p>Non-textual</p> <ol style="list-style-type: none"> 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). Draft/prepare an Advertisement for marketing a product or service, for Job requirement, for accommodation on rent. Arrange Jumbled words of a sentence in a correct order. 		
Books Recommended:			
A BETTER INDIA, A BETTER WORLD BY N R NARAYAN MURTHY Published by Penguin Random House India, Gurgaon, India, 2010			

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

Semester – II

Value Education (BCFA 2.8)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Value Education Courses
Objectives: <ol style="list-style-type: none"> 1. Understanding the moral values: 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. Sensitization of students for Nation Building: Sensitization of students on various facets like Human rights, Duties & Responsibilities of citizens, etc. 			
Learning Outcomes: After learning this subject, students would be able - <ol style="list-style-type: none"> To build a strong base of high moral values in life. To appraise Indian values and to contribute to nation building. 			
Unit	Content		
I	UNIT I- Moral Values: <ol style="list-style-type: none"> Meaning & definition of moral values, Types of values and need of value education. Important values in Human Life – Integrity, truth, commitment, empathy, honesty, punctuality, unity, forgiveness, love, teamwork, ability to sacrifice, care, positive & creative thinking. Role of values in education. Teachings of great Indian Leaders: - Seven Deadly Sins by Mahatma Gandhi and Ten Golden Teachings of Swami Vivekanand. Seven inspiring thoughts of Mother Teresa & Baba Amte. 		
II	UNIT II <p>A – Values & Self:</p> <ol style="list-style-type: none"> Self-confidence - Theories of self confidence Stress Management - Techniques of Stress Management Self-acceptance – Techniques and importance Self-growth – Role of spirituality, meditation, yoga in self-growth. <p>B – Values & Nation Building:</p> <ol style="list-style-type: none"> Sensitization for social & human values, sensitization to constitutional obligations- rights & duties. Dr. A. P. J. Kalam's Ten points for enlightened citizenship. Valuable thoughts on management - Shivaji Maharaj's eight valuable thoughts on management for nation building. Ratan Tata's eight valuable thoughts on management. 		
Books Recommended:			
<ol style="list-style-type: none"> Vivekananda, Swami. "Personality Development" – Advaita Ashrama, Kolkata, 2008. "Value Education" – Dr. Kiruba Charles and V Arul Selvi "Wings of Fire" – Dr. A. P. J. Kalam Skill Development – Dr. Mohini T. Bhelwani, Shree Sainath Prakashan, Nagpur Shivaji : The Management Guru, Prof. Namdev Jadhav, Rajmata Prakashan, Mumbai 			

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

Semester – II

Physical Education – II (BCFA 2.9)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses
Objectives: 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.			
Learning outcome: After learning this course, students will be able to: 1) Identify and explain the different skill-related physical fitness components and their significance in sports performance (Understand, Analyze) and evaluate and apply health-related physical fitness components to enhance overall well-being and prevent lifestyle diseases (Evaluate, Apply). 2) Demonstrate proper techniques and skills in throwing, jumping, and running events, and evaluate their own performance in these events to improve their athletic abilities. (Remember, Apply).			
Unit	Content		
I	1) Physical Fitness a) Skill Related Physical Components b) Health Related Physical Components		
II	Athletics – 1) Throwing Events: Shot Put (Measurements, Skills), Discus Throw, Javelin Throw, Hammer Throw. 2) Jumping Events: Long Jump, High Jump, Triple Jump, Pole Vault. 3) Running Events: 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.		
Books Recommended:			
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.			