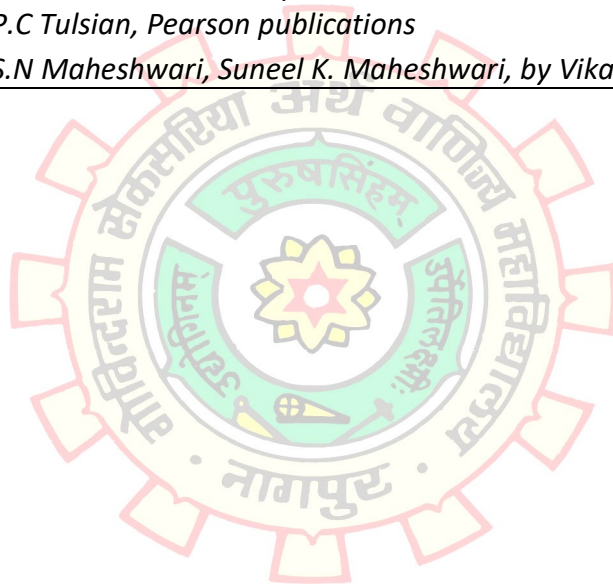


Name of Course: B.Com. (Major in Finance & Accountancy)

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)

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"> 1. To familiarize students with the legal requirements and procedures for the formation and incorporation of companies. 2. To provide students with a foundational understanding of contract and its significance in the business world. 			
Learning outcome: <ol style="list-style-type: none"> 1. The students will be able to understand the incorporation process and the legal documents required for company formation. 2. The students will be able to 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"> 1. Company Law by Avtar Singh, Publisher: Eastern Book Company (EBC) 2. Company Law by Ravi Puliani, Publisher: Taxmann Publications Pvt. Ltd. 3. Company Law by Kapoor N.D., Publisher: Sultan Chand & Sons 4. Company Law by S.K. Kapoor, Publisher: S. Chand Publishing. 5. Business Laws, Sultan Chand & Sons, New Delhi. 			

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:			
<ol style="list-style-type: none"> 1. Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Kumar, Arya, Pearson, India 2. Entrepreneurship: Starting, Developing and Managing a New Enterprise, Hishrich, Peters, Irwin 3. Launching New Ventures: An Entrepreneurial Approach Cengage Learning, Allen, K.R., 4. Entrepreneurship Development, Ramachandran K., Tata McGraw Hill, New Delhi, India. 5. Entrepreneurship, Roy, Rajeev, Oxford University Press. 6. Entrepreneurship, Hisrich, Robert D., Michael Peters and Dean Shephered, Tata McGraw Hill, New Delhi 			

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

Semester – I

Business 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)

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)

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"> To enable students to understand the use of MS Word and MS Power Point. 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"> The use of MS Word and MS Power Point in word processing and making presentations. 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"> Computer Fundamentals – P. K. Sinha, BPB Publication, New Delhi A First Course in Computers – Sanjay Saxena, Vikash Publishing House Pvt. Ltd. New Delhi I.T. Today, Encyclopedia – S. Jaiswal, Galgotia Publications, New Delhi Learn Microsoft Office 2019 – Linda Foulkes, Packt Publishing Limited; Illustrated edition (29 May 2020) 			

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

Semester – I

Basics of Communication Skills (BCFA 1.5.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
Objectives: <ol style="list-style-type: none"> 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 			
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"> 1. CO1 and CO2 – Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking theory-based questions. 2. 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. 3. 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"> 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 		
II (15M)	<ol style="list-style-type: none"> 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 		
Books Recommended:			
<ol style="list-style-type: none"> 1. Business Communication – Urmila Rai, S.M. Rai - (Himalaya Publishing House) 2. Business Communication – V. K. Jain & Omprakash Biyani (S. Chand) 3. Business Correspondence and Report Writing – R. C. Sharma & Krishna Mohan (Tata McGraw-Hill) 4. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan) 5. High School English Grammer – 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
Objectives:			
<ol style="list-style-type: none"> 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:			
<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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:			
<ol style="list-style-type: none"> 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. 			

Business Hindi (व्यावसायिक हिंदी) (BCFA 1.6.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses
उद्देश्य:			
<ol style="list-style-type: none"> 1. यह पाठ्यक्रम छात्रों को न केवल शैक्षणिक स्तर पर बल्कि भविष्य में बैंकिंग और कॉर्पोरेट जगत में प्रभावी संवाद के लिए भी तैयार करेगा। 2. इस पाठ्यक्रम से विद्यार्थियों को व्यावसायिक संचार, प्रशासनिक लेखन और कार्यालयी हिंदी का व्यावहारिक ज्ञान मिल सके। 3. विद्यार्थियों को व्यावसायिक संचार के लिए प्रभावी हिंदी सिखाना। 4. कार्यालयी और व्यापारिक पत्राचार का ज्ञान देना। 5. बैंकिंग, वित्त और प्रबंधन से संबंधित पारिभाषिक हिंदी शब्दावली का विकास करना। 			
परिणाम एक विश्लेषण:			
<ol style="list-style-type: none"> 1. व्यावसायिक हिंदी के अध्ययन द्वारा विद्यार्थियों में हिंदी द्वारा रोजगार प्राप्त करने की रुचि जागृत हुई। 2. 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 जीविकापार्जन भी कर सकता है। 			
Unit	Content		
I व्यावसायिक हिंदी	<ul style="list-style-type: none"> ➤ व्यावसायिक हिंदी - व्यावसायिक हिंदी का अर्थ, महत्व, विशेषताएँ, व्यापार और प्रबंधन में हिंदी की भूमिका, वित्त और वाणिज्य की भाषा, पारिभाषिक शब्दावली (वाणिज्य), हिंदी भाषा और रोजगार के क्षेत्र, वाणिज्य में हिंदी प्रयोग की संभावनाएं ➤ संप्रेषण के प्रकार: मौखिक संप्रेषण (बातचीत), लिखित संप्रेषण (व्यावसायिक पत्र की संरचना/ ई-मेल), पूछताछ पत्र (Inquiry Letter), आदेश पत्र (Order Letter), शिकायत पत्र (Complaint Letter), भुगतान और स्मरण पत्र (Payment & Reminder Letters) ➤ बैंकिंग और वित्तीय हिंदी- बैंकिंग संबंधी हिंदी शब्दावली, चेक, ड्राफ्ट, चालान आदि का परिचय, वित्तीय दस्तावेजों की भाषा, बीमा और निवेश संबंधी शब्द, आय-व्यय और लेखा से संबंधित शब्द, प्रतिवेदन। 		
II हिंदी और रोजगार के अवसर	<ul style="list-style-type: none"> ➤ साक्षात्कार :- परिभाषा, सीमाएं, उद्देश्य, प्रकार, महत्व। ➤ कल्पना विस्तार – पाठ्यक्रम में संकलित उक्तियों की सूची से ही कल्पना विस्तार का अध्ययन अपेक्षित है। ➤ हिंदी और रोजगार के अवसर ➤ हिंदी टंकण पद्धति – यूनिकोड, मंगल, निर्मला, कृतिदेव आदि। 		
Books Recommended:			
व्यावसायिक हिंदी संदर्भ पुस्तकें –			
<ol style="list-style-type: none"> 1. हरिमोहन, डॉ. <i>व्यावसायिक हिंदी</i>. नई दिल्ली: राजकमल प्रकाशन, 2018. 2. भाटिया, कैलाश चंद्र. <i>कार्यालयी एवं व्यावसायिक हिंदी</i>. नई दिल्ली: वाणी प्रकाशन, 2019. 3. सक्सेना, रामप्रकाश. <i>व्यावसायिक संप्रेषण हिंदी में</i>. वाराणसी: विश्वविद्यालय प्रकाशन, 2017. 4. मिश्र, नरेश. <i>व्यावसायिक हिंदी और संचार</i>. नई दिल्ली: राधाकृष्ण प्रकाशन, 2020. 5. शर्मा, ओमप्रकाश. <i>वाणिज्यिक हिंदी</i>. नई दिल्ली: ग्रंथ शिल्पी, 2016. 6. वर्मा, एस. के. <i>रोजगार और हिंदी</i>. नई दिल्ली: वाणी प्रकाशन, 2019. 7. वाजपेयी, अशोक. <i>हिंदी और रोजगार के अवसर</i>. नई दिल्ली: राधाकृष्ण प्रकाशन, 2016. 8. कुमार, सुरेश. <i>हिंदी कंप्यूटिंग और टंकण</i>. नई दिल्ली: प्रभात प्रकाशन, 2020. 9. सी-डैक (C-DAC). <i>हिंदी टंकण मार्गदर्शिका</i>. पुणे: सी-डैक, 2022. 10. मिश्र, डॉ. राजेंद्र, प्रयोजन मूलक हिंदी और जनसंचार, 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 = 50

Group: Ability
Enhancement Courses

उद्दिष्टे:- 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, प्रतिमानिर्मिती, 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)

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)

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 			

Physical Education – I (BCFA 1.9)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses
Objectives: <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> 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 <ol style="list-style-type: none"> 1) Injuries and First Aid 2) Warmup/Cooling Down 		
II	B) Practical & Theory GAME <ol style="list-style-type: none"> 1) Volleyball: Measurements in Volleyball Skills in Volleyball 2) Ball Badminton: Measurements in Ball Badminton Skills in Ball Badminton 		
Books Recommended: <ol style="list-style-type: none"> 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)
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)

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. 			

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"> 1. To provide the students an understanding of basic concepts of hardware. 2. To make the students familiar with the concepts of Networking. 			
Learning Outcomes:			
<ol style="list-style-type: none"> 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	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"> 1. Operating System Concept – Silberschatz, Galvin & Gagne, John Willey & Sons Inc, Haboken, NJ 2. The UNIX Programming Environment – Kernighan & Pike, PHI, London 3. Linux: The Complete Reference (Sixth Edition) – Richard Petersen, McGraw Hill, New Delhi 4. The Complete Reference, PC Hardware – Craig Zacker John Rourke, McGraw Hill, New Delhi 5. Cisco Networks – Christopher Carthern, William Wilson, Noel Rivera, Richard Bedwell 6. Computer Networks – Fourth Edition, Andrew S., Tanebaum 			

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

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

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

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:

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:

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:

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.

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: <ol style="list-style-type: none"> 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:			
<ol style="list-style-type: none"> 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)**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.

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 importance 2. 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)

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: <ol style="list-style-type: none"> 1) To acquaint students with the Basics use of Tally Prime. 2) To acquaint students with practical understanding of creation of accounting and inventory masters, accounting of various business transactions, accounting of taxes (GST), daily accounting reports etc. 			
Learning Outcomes: After learning this subject, students will be able to: <ol style="list-style-type: none"> 1) Understand the installation procedure of Tally Prime, Creation of Company in Tally Prime, Creation of Accounting Masters in Tally Prime. 2) Create 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, Bank Reconciliation, cheque printing.		
II	Creating Inventory Masters – Stock Groups, Stock Items, Unit, Godown and inventory vouchers transactions. Introduction to GST – GST activation, GST Ledgers, GST Invoicing, Working with GST Reports. Reports – Day Book, Trial Balance, Profit & Loss A/c, Balance Sheet and Stock Summary.		
Books Recommended:			
<ol style="list-style-type: none"> 1. Tally Prime – Tally Education Private Ltd (TEPL). 2. Official Guide to Financial Accounting Using Tally Prime – BPB Publications. 3. Mastering in Tally Prime – Ascent Prime Publications. 4. Tally Prime GST – United Publications 5. Tally Prime Training Guide – BPB Publications. 			

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

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)

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)

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. 		
<p>Books Recommended:</p> <p>A BETTER INDIA, A BETTER WORLD BY N R NARAYAN MURTHY Published by Penguin Random House India, Gurgaon, India, 2010</p>			

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

Semester – II

Value Education (BCFA 2.8)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Value Education Courses
Objectives: 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 - 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	UNIT I- Moral Values: 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	UNIT II A – Values & Self: 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 – Values & Nation Building: 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.		
Books Recommended:			
1. Vivekananda, Swami. "Personality Development" – Advaita Ashrama, Kolkata, 2008. 2. "Value Education" – Dr. Kiruba Charles and V Arul Selvi 3. "Wings of Fire" – Dr. A. P. J. Kalam 4. Skill Development – Dr. Mohini T. Bhelwani, Shree Sainath Prakashan, Nagpur 5. Shivaji : The Management Guru , 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
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.			

Name of Course: B.Com. (Major in Finance and Accounting)

Semester III

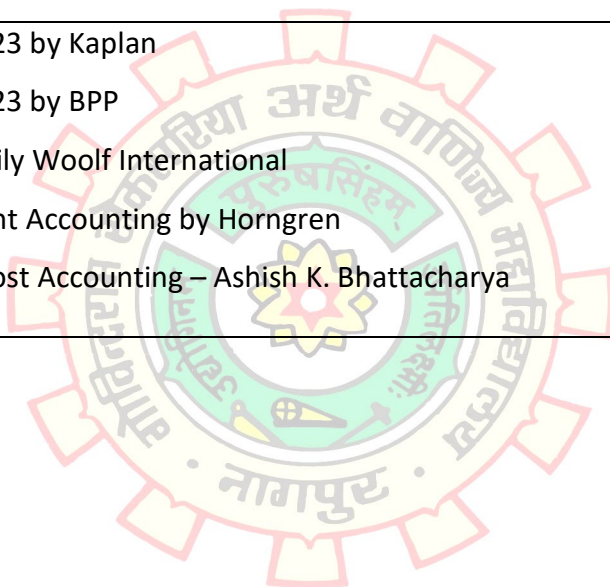
Management Accounting (BCFA 3.1)			
Teaching Hours: 60	Total Credits: 04	Total Marks: 70 + 30 = 100	Group: Major Core
<p>Objectives: To understand the principles of cost and management accounting for application to the management functions of planning, decision-making and control. To apply the cost accounting methods & techniques to various business contexts.</p>			
<p>Learning Outcomes:</p> <ol style="list-style-type: none"> 1. Explain management information, cost concepts and data sources, and apply statistical techniques for analyzing and presenting managerial data. 2. Apply cost accounting techniques and costing methods for determining and analyzing product and service costs. 3. Analyze budgeting processes and capital budgeting decisions for organizational planning and control. 4. Evaluate organizational performance using standard costing, variance analysis and performance measurement tools. 			
Unit	Content		
I	<p>Purpose and role of cost and management accounting – difference between financial and management accounting – managerial process of planning, decision-making and control – difference between data and information – attributes of good information – limitations of management information in decision making.</p> <p>Data sources – machine/sensor, transactional and human/social sources – internal and external data sources – uses and limitations of published information/data.</p> <p>Cost classifications – production and non-production costs and its elements of costs – valuation of output and inventories – analysis of product/service costs by function – direct and indirect costs – fixed, variable, stepped fixed and semi-variable costs – use of coding in categorizing transactions – cost behavior and graphs – cost objects, cost units, cost centers and responsibility centers (cost, profit, investment and revenue).</p> <p>Presenting management information – written reports, tables, charts and graphs – interpretation of management information.</p> <p>Sampling techniques – random, systematic, stratified, multistage, cluster and quota sampling – selection of appropriate sampling method for specific situations.</p> <p>Forecasting techniques – linear functions and equations – high–low method for cost segregation – scatter diagrams and line of best fit – correlation coefficient and coefficient of determination – regression analysis for establishing linear functions.</p> <p>Time series analysis – moving averages, trend and seasonal variation – advantages and disadvantages of time series – purpose of index numbers – simple and composite index numbers – Laspeyres and Paasche indices.</p> <p>Summarizing and analyzing data – big data and its characteristics (5Vs) – types and uses of big data – categorical (nominal, ordinal) and numerical (continuous, discrete) data – descriptive and inferential analysis.</p> <p>Computer spreadsheet systems – role and features – applications of spreadsheets – use in data analysis and cost and management accounting.</p>		

<p>II</p>	<p>Accounting for materials – ordering, receiving and issuing materials – monitoring physical and book inventory levels – material inventory account – costs of ordering and holding inventory – optimum reorder level and reorder quantity – Economic Order Quantity (EOQ) – valuation of inventory using LIFO, FIFO and Average methods.</p> <p>Accounting for labour – direct and indirect labour – journal and ledger entries to record labour cost – labour account – Different remuneration methods – labour turnover and causes – labour efficiency, capacity and production volume ratios.</p> <p>Accounting for overheads – direct and indirect expenses – overhead absorption rates and appropriate bases – allocation and apportionment of production overheads – reapportionment of service cost centers – journal and ledger entries for manufacturing overheads – under/over absorption of overheads.</p> <p>Absorption and marginal costing – advantages and disadvantages – effect on inventory valuation – reconciliation of profits or losses between absorption and marginal costing.</p> <p>Cost accounting methods – job and batch costing – process costing – normal and abnormal losses/gains – equivalent units and cost under weighted average and FIFO methods – accounting for common costs – joint products and by-product valuation – process accounts – service/operation costing.</p> <p>Difference between traditional costing techniques and alternate cost accounting principles (no calculations) – activity-based costing (ABC) – target costing – life cycle costing – total quality management (TQM).</p>
<p>III</p>	<p>Nature and purpose of budgeting – planning and control cycle in an organization – budgeting process and stages in budgeting.</p> <p>Budget preparation – importance of principal budget factor – sales budgets – functional budgets (production, raw material usage, purchases, labour, variable and fixed overheads) – cash budgets – master budget – ‘what if’ analysis – scenario planning – fixed and flexible budgets.</p> <p>Capital budgeting and discounted cash flows – distinguish asset and expense items – steps in preparation of capital expenditure budget – simple and compound interest – nominal and effective interest rates – compounding and discounting – difference between accounting profit and cash flow.</p> <p>Relevant cash flows for individual investment decisions – present value in annuity and perpetuity – Calculate and interpret investment viability – net present value (NPV) – internal rate of return (IRR) – discounted and non-discounted payback period.</p> <p>Budgetary control and reporting – variance between flexed budget, fixed budget and actual results – eliminating variances – responsibility accounting – controllable and uncontrollable costs – preparation of control reports.</p> <p>Behavioral aspect of budgeting – motivation and performance management – managerial incentive schemes – participative approach to budgeting – top down and bottom-up approach to budgeting.</p>

IV	<p>Purpose and principles of standard costing – standard cost per unit under marginal and absorption costing.</p> <p>Variance analysis – sales price and volume variance – material total, price and usage variance – labour total, rate and efficiency variance – variable overhead total, expenditure and efficiency variance - fixed overhead total, expenditure, volume, capacity and efficiency variance</p> <p>Interpretation of variances – factors to consider before investigating variances – possible causes of variance and recommended control action – interrelationships between variances – reconcile actual and standard figures using variances – reconcile budgeted profit with actual profit under absorption and marginal costing.</p> <p>Mission statement and its role in performance measurement – role of strategic, operational and tactical objectives – impact of economic and market conditions – impact of government regulation.</p> <p>Financial performance measures (profitability, liquidity, activity and gearing) – non-financial performance measures – balanced scorecard – three Es (economy, efficiency and effectiveness) – performance measure for contract and process costing environments – resource utilization – return on investment – residual income</p> <p>Performance measures for service industries - performance measures for non-profit seeking and public sector organizations - cost control and cost reduction – cost reduction methods – value analysis – benchmarking.</p>
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Books Recommended:

1. ACCA Study Material 2022-23 by Kaplan
2. ACCA Study Material 2022-23 by BPP
3. ACCA Study Material by Emily Woolf International
4. Introduction to Management Accounting by Horngren
5. Principles and Practice of Cost Accounting – Ashish K. Bhattacharya



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

Semester III:

Financial Management (BCFA 3.2)

Teaching Hours: 60

Total Credits: 04

Total Marks: 70+30=100

Group: Core

Objectives: The objective of the syllabus is to develop students with the knowledge and skills expected of a finance manager, working in finance function, in relation to understanding finance function and its environment, managing working capital, investment, financing, dividend policy decisions and managing risks. It also equips students with latest technology and employability skills to meet industry expectations.

Learning Outcomes:

1. To discuss the role and purpose of the financial management function and assess and discuss the impact of the economic environment on financial management.
2. To deliberate and use various working capital management techniques and perform effective investment appraisal, adjusting it for risk and certainty and recommend specific investment decisions
3. To analyze the different sources of finance, capital structure theories, financing needs and cost of capital and the parameters that impact the choice of finance chosen by the business.
4. To able to apply business valuation models value business and explain the concepts of behavioral finance and demonstrate understanding of the nature, types of risks and approaches to managing the risk effectively in the context of interest rate and foreign exchange risk.

Unit	Content
I	<p>Financial management function and its environment</p> <p>The nature and purpose of financial management – relationship between financial management and management accounting</p> <p>Financial objectives and relationship with corporate strategy and objectives – shareholder wealth maximization - profit maximization – earnings per share growth</p> <p>Stakeholders and impact on corporate objectives – conflict between different objectives – agency theory – measuring corporate objectives – ratio analysis – corporate governance regulations</p> <p>Financial and other objectives in not-for-profit organisations – value for money audits – three Es for not-for-profit-Organisation</p> <p>The economic environment for business – macroeconomic policy targets - role of fiscal, monetary, interest rate and exchange rate policies in achieving macroeconomic policy targets - competition policy - government assistance for business - green policies – corporate governance</p> <p>The nature and role of financial markets and institutions market – role of financial intermediaries – variety of security in terms of risk and return – impact of fintech</p> <p>The nature and role of money markets - the role of banks and other financial institutions in the operation of the money markets - interest-bearing instruments - discount instruments - derivative products</p>
II	<p>Working capital management and Investment appraisal</p> <p>The nature, elements and importance of working capital – cash operating cycle – accounts payables and receivables management techniques - liquidity and activity ratios – Economic Order Quantity – Just In Time – preparing cash flow forecasts– trade credit – bulk discounts – early settlement discounts - managing foreign accounts payables - - centralized treasury management - Baumol model and the Miller-Orr model – investing short term</p> <p>Determining working capital needs and funding strategies - calculate the level of working capital – working capital cycle working capital funding strategies - distinction between permanent and fluctuating current assets - matching principle - relative costs and benefits of aggressive, conservative and matching funding policies - management attitudes to risk</p>

	<p>Investment appraisal techniques – relevant cash flows – payback period – discounted payback period – accounting rate of return – Net Present Value – Internal Rate of Return – allowing for inflation and taxation — superiority of Discounted Cashflow methods over non-Discounted Cashflow methods - risk and uncertainty- sensitivity analysis to investment projects - probability analysis to investment projects - techniques of adjusting for risk and uncertainty in investment appraisal – simulation - adjusted payback - risk-adjusted discount rates</p> <p>Specific investment decisions (Lease or buy, asset replacement, capital rationing) - leasing and borrowing to buy using the before- and after-tax costs of debt - asset replacement decisions - investment decisions under single-period capital rationing – Profitability Index – Net Present Value – reasons for capital rationing</p>
<p>III</p>	<p>Business finance and Risk management</p> <p>Business finance : Sources of, and raising, business finance -short-term sources of finance – overdraft - short-term loan - trade credit – lease finance - long-term sources of finance - equity finance - debt finance - lease finance - venture capital - methods of raising equity finance – rights issue – placing – public offer – stock exchange listing - Islamic finance – concept of riba – Murabaha – Ijara – Mudaraba – Sukuk - Musharaka .- internal sources of finance – retained earnings – increasing working capital efficiency - relationship between dividend policy and the financing decision – alternatives to cash dividends - legal constraints, liquidity, shareholder expectations and alternatives to cash dividends</p> <p>Estimating cost of capital – dividend growth model – systematic and unsystematic risks – capital asset pricing model – estimating cost of debt – estimating Weighted Average Cost of Capital using book value and market value weightings</p> <p>Sources of finance and their relative costs – risk-return relationship – creditor hierarchy – problems high levels of gearing – impact of sources of finance on financial position – gearing ratio analysis – cash flow forecasting - lease or buy – relationship between cost of capital and value of company – project specific cost of capital – Capital Asset Pricing Model and cost of capital</p> <p>Capital structure theories – traditional view – Modigliani and Miller capital structure theories – pecking order theory</p> <p>Finance for small and medium sized businesses - business angel financing -government assistance - supply chain financing - crowdfunding & peer-to-peer funding.</p> <p>Risk Management: The nature and types of risk and approaches to risk management – foreign exchange risk - translation risk - transaction risk - economic risk – interest rate risk - gap exposure - basis risk. Causes of exchange rate differences and interest rate fluctuations - balance of payments - purchasing power parity theory - interest rate parity theory - four-way equivalence - forecast exchange rates - purchasing power parity - interest rate parity - structure of interest rates and yield curves - expectations theory - liquidity preference theory - market segmentation; Hedging techniques for foreign currency risk - currency of invoice - netting and matching - leading and lagging - forward exchange contracts - money market hedging - asset and liability management - foreign currency derivatives used to hedge foreign currency risk; Hedging techniques for interest rate risk - matching and smoothing - asset and liability management - forward rate agreements – interest rate swaps – collars</p>

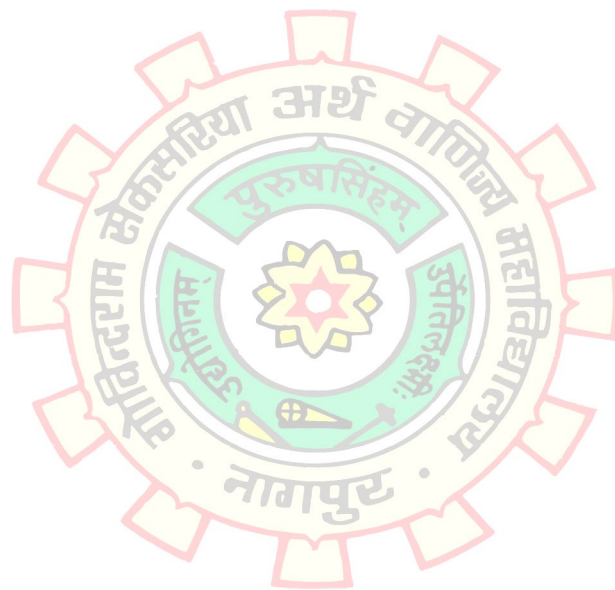
IV	<p>Business Valuation, technology and employability skills</p> <p>Nature and purpose of the valuation of business and financial assets - reasons for valuing businesses and financial assets – limitations of information</p> <p>Models for valuation of shares - asset-based valuation models - net book value (statement of financial position) basis - net realisable value basis - net replacement cost basis - income-based valuation models – Price / Earnings ratio method – earnings yield method - cash flow-based valuation models - dividend valuation model - the dividend growth model -discounted cash flow basis.</p> <p>The valuation of debt and other financial assets - valuation methods - irredeemable debt - redeemable debt - convertible debt - preference shares</p> <p>Efficient Market Hypothesis (EMH) and practical considerations in the valuation of shares - weak form efficiency, semi-strong form efficiency and strong form efficiency - practical considerations in the valuation of shares - significance of investor speculation – behavioural finance</p> <p>Technology & Employable Skills</p> <p>Use computer technology to efficiently access and manipulate relevant information; Work on relevant response options, using available functions and technology, as would be required in the workplace; Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools; Present data and information effectively, using the appropriate tools</p>
Books Recommended:	
<p>Reference Books:</p> <ol style="list-style-type: none"> 1. ACCA F9: Financial Management material (2022-23) from Kaplan Publishers 2. ACCA F9: Financial Management material (2022-23) from BPP Publishers 3. ACCA F9: Financial Management material (2022-23) from Becker Publishers 4. Fundamentals of Financial Management by J. Van Horne (Author), John Wachowicz, Prentice Hall Publications, Latest Edition 5. Financial Management, by I M Pandey, 2021, Pearson Publications 6. Fundamentals of Investment Appraisal: An Illustration Based on a Case Study by Martina Röhrich, 2007, Oldenbourg Publishers 7. Investment Appraisal: Methods and Models by Uwe Götze, Deryl Northcott, Peter Schuster, Springer Publications, 2007 8. The Cost of Capital: Intermediate Theory by Seth Armitage, 2005, Cambridge University Press 9. Business analysis & valuation using financial statements by Krishna G. Palepu and P.M. Healy, 2015, Cengage India Private Limited 	

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

- Monopoly- Meaning, features, types, Equilibrium of firm (Price-Output Determination in short run), Price Discrimination- meaning, types
- Monopolistic Competition – Meaning, features, Equilibrium of firm (Price- Output Determination in short run)
- Oligopoly - Meaning, features, kinked demand curve

Books Recommended:

1. Introduction to Modern Economics, Hardwick, Khan & Langmead, An, Longman London & New York, Revised Edition.
2. Advanced Economic Theory (Micro Economic Analysis), H. L. Ahuja, S. Chand & Co Ltd, 11th Edition, 2004.
3. Modern Economics, H. L. Ahuja, S. Chand & Co Ltd, 11th Edition, 2004.
4. Micro Economics, P. N. Chopra, Kalyani Publishers.
5. Micro Economics, D. D. Chaturvedi, Galgotia Publishing Company.



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

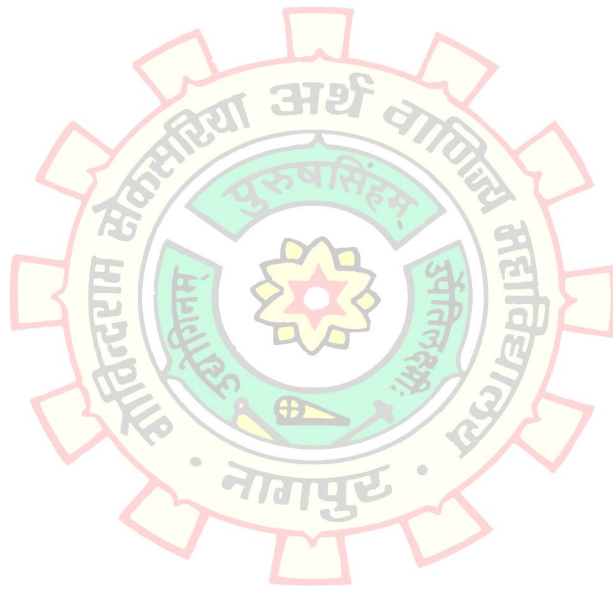
Semester – III

MS-Office (BCFA 3.3.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor
<p>Objective:</p> <ol style="list-style-type: none"> 1. To understand formatting features in Ms Word with Mail merge, Templates to maintain consistency to create professional looking documents. 2. To analyze large datasets through Excel sorting, filtering and different data analysis tools. 3. To explore data modelling and advanced functions to visualize data creatively and communicate insights effectively. 4. To evaluate organization and structure of PowerPoint presentations in order to ascertain their logical flow. 			
<p>Learning Outcomes: After learning this course, students will be able to –</p> <ol style="list-style-type: none"> 1. Understand and recall the functionalities, tools and commands available in MS Word. 2. Analyze financial data and perform functions to evaluate financial scenarios. 3. Apply statistical analysis tools and technique to interpret data for business insights and faster decision making. 4. Evaluate the effectiveness of the contents in PowerPoint presentation including visual themes for diverse audiences. 			
Unit	Content		
I	Microsoft Word :- 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	MS-Excel:- 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	Advanced Excel - 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	Microsoft PowerPoint: - 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.		
Books Recommended:			
<ol style="list-style-type: none"> 1. A First Course In Computers, Sanjay Saxena, Vikash Publishing House Pvt. Ltd. New Delhi 2. Mastering MS-Office, Bittu Kumar 3. Mastering Advanced Excel, Ritu Arora 			

Marketing Management (BCFA 3.3.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor
<p>Objective:</p> <ol style="list-style-type: none"> 1. To introduce students to the fundamental concepts and principles of marketing. 2. To enable students to understand the importance of market segmentation, targeting, and positioning strategies in marketing management. 3. To provide students with a comprehensive understanding of product management processes and strategies. 4. To familiarize students with the various elements of the promotion mix and their role in marketing communications. 			
<p>Learning Outcomes: After learning this course, students will be able to –</p> <ol style="list-style-type: none"> 1. Analyze the various philosophies of marketing and their significance in contemporary business environments. 2. Formulate effective positioning strategies for products or services based on market analysis and differentiation. 3. Evaluate the role of branding and packaging in product differentiation and consumer perception. 4. Develop integrated marketing communication plans for specific products or services considering diverse promotional channels and target markets. 			
Unit	Content		
I	<p>Introduction to Marketing –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.</p>		
II	<p>Market segmentation, Targeting & Positioning - 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.</p>		
III	<p>Product Management – 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</p>		
IV	<p>Promotion Decisions – 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.</p>		
<p>Books Recommended:</p> <ol style="list-style-type: none"> 1. Marketing Management: Philip Kotler, Prentice Hall India, New Delhi 2. Marketing Management: Sherlekar, Himalaya Publishing House 3. Marketing Management: Text & Cases, By Rajagopal, Vikas Publishing House 4. Modern Marketing: Bhagwati, Pillai- S. Chand Publications. 			

Income-Tax Law & Practice (BCFA 3.4.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks:35+15 =50	Group: Generic/Open Elective
<p>Objective:</p> <p>1. To develop a comprehensive understanding of the fundamental concepts and legal provisions of the Income Tax Act 2025, including the distinction between exemptions and deductions, and the rules for determining residential status of taxpayers .</p> <p>2. To acquire practical skills in computing taxable income from various sources including salary, house property, and other sources, by applying relevant deductions and understanding tax computation principles as per the applicable tax slabs and rates.</p>			
<p>Learning Outcomes: After learning this course, students will be able to –</p> <p>1. Demonstrate 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 2025. (Understand)</p> <p>2. Apply taxation principles to Income Sources: Students will demonstrate the ability to analyze and compute taxable income from salary, house property, and other sources, including the valuation of perquisites and the application of relevant deductions, thereby gaining practical skills essential for tax computation and compliance. (Apply)</p>			
Unit	Content		
I	<p>Introduction of Income Tax Act 2025 and basic concepts</p> <p>a) Basic concepts – Introduction of Income Tax Act 2025; Finance Act; Concepts of – Agricultural income, Assessee, Person, Income, Gross total income, Charge of income Tax; Difference between Exemptions and Deductions; Introduction to Heads of Income.</p> <p>b) Residential Status - Rules for determining residential status of Individual, HUF, Firm and Company, need to determine residential status, Incidence of tax; Problems on determining residential status.</p> <p>Income from Salary</p> <p>a) Income from Salary – Scope of Chargeability; Salary, Allowances, Perquisites, Exemptions and Deductions under the relevant law applicable to the tax year.</p> <p>b) Allowances – House Rent Allowance, Children Education Allowance.</p> <p>c) Perquisite – Valuation of Rent- free Accommodation; Motor Car; Valuation of medical facility as applicable under the relevant tax regime.</p> <p>d) Practical problems on computation of income from salary (excluding retirement benefits).</p>		
II	<p>Theory:</p> <p>Income from House Property</p> <p>a) Income from House Property – Scope of Chargeability; Study of the concepts: Let-out property, Self-occupied property, Gross Annual Value, Net Annual value – Deductions (Standard deduction and deduction in respect of payment of interest on borrowed capital)</p> <p>Income from Other Sources</p> <p>a) Scope of Chargeability; Admissible Deductions, Disallowances</p> <p>Problems:</p> <p>Computation of Taxable Income and Income tax of an Individual Assessee</p> <p>a) Computation of Gross Total Income, Eligible Deductions.</p> <p>b) Income tax slabs and rates including Education Cess, Higher education Cess, surcharge (as applicable for relevant assessment year)</p> <p>c) Problems on Computation of Gross Total Income, Taxable Income and Income Tax liability of an Individual assessee considering the income under the heads of Salary, House Property and Other Sources.</p> <p>Note: For teaching and examination purposes, computations shall be based on the rates and provisions applicable to the relevant tax year as notified by the college.</p>		
Books Recommended:			

1. **Students Guide to Income Tax**, Vinod K. Singhania Publisher, Taxmann Publications Pvt Ltd, New Delhi.
2. **Systematic Approach to Taxation**, Dr. Girish Gupta, Dr Ravi Ahuja, Bharat Publications
3. **Students Handbook on Income Tax**, T. N. Manoharan and G. R. Hari, Snow White Publications.
4. **Direct Tax Laws**, T. N. Manoharan and G. R. Hari, Snow White Publications.
5. **Students Guide to Income Tax**, Dr Monica Singhania / Dr. Vinod K Singhania, Taxmann Publications Pvt Ltd, New Delhi.
6. **STUDENTS GUIDE TO INCOME TAX WITH PROBLEMS AND SOLUTIONS (COMBO)**, Dr Monica Singhania / Dr. Vinod K Singhania, Taxmann Publications Pvt. Ltd, New Delhi.
7. **Income Tax Law & Accounts, Mehrotra**, Sahitya Bhavan, Agra.
8. **Law and Practice of Income-Tax in India**, Bhagavati Prasad, New Age International Publishers, New Delhi.
9. **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
Objectives: <ol style="list-style-type: none"> To understand the essentials of international trade and nature of protectionism. To discover the internationalization process and gain knowledge of various factors that have an impact on the functions of the business. 			
Learning Outcomes: After learning this course, students will be able to <ol style="list-style-type: none"> Understand the various concepts involved in international trade & its importance and Analyze various factors affecting international trade and strategize. Perceive approaches to international trade and Evaluate various modes of entry in to international business and should be able to select the best mode of entry given a situation. 			
Unit	Content		
I	Introduction to International Trade: 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.		
II	International Market Entry & Expansion strategies: 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.		
Books Recommended:			
<ol style="list-style-type: none"> International Business, Daniels John, D. Lee H. Radenbaugh, and David P. Sullivan Pearson Education. International Business, Czinkota, Michael R, et. Al the Dryden Press, Fortworth. International Business, K. Aswathappa, McGraw Hill Education. International Business Environment, Francis Cherunilam – Himalaya Publishing House. International Business (Text and cases), P. Subba Rao – Himalaya Publishing House. 			

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

Semester – III

Digital Marketing (BCFA 3.5)			
Teaching Hours: 45 (Theory + Practical)	Total Credits: 2	Total Marks: 35+15=50	Group: Vocational Skill Course
Objectives:			
<ol style="list-style-type: none"> To provide students a foundational understanding of digital marketing concepts, tools, and techniques To develop the students with the importance of digital marketing in today's business landscape and its role in achieving organizational goals. 			
Learning Outcomes: After learning this course, students will be able to			
<ol style="list-style-type: none"> Understand the fundamental concepts of digital marketing, including, social media marketing, email marketing, and content marketing. Apply the basic skills of planning and implementation in digital marketing strategies which is suitable for different business objectives. 			
Unit	Content		
I	Foundation of Digital Marketing: 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	Digital Marketing Channels and Strategies 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.		
Books Recommended:			
<ol style="list-style-type: none"> Digital Marketing: Strategy, Implementation and Practice by Rajiv Batra, Tapan Panda, and Amarjeet Singh, published by Pearson Education India. Digital Marketing: A Practical Approach by Harpreet Kaur, published by Oxford University Press India. Digital Marketing: Concepts and Strategies by Bidyut Bikash Dhar and Debalina Chattopadhyay, published by McGraw Hill Education India. Digital Marketing: Strategy, Implementation and Practice in India by Sameer Mathur and Rajiv Mathur, published by McGraw Hill Education India. Digital Marketing: An Indian Perspective by Kannan P.K and Chitra S, published by Pearson Education India. 			

Business Hindi (व्यावसायिक हिंदी) (BCFA 3.6.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses
उद्देश्य:			
<ol style="list-style-type: none"> 1. यह पाठ्यक्रम छात्रों को न केवल शैक्षणिक स्तर पर बल्कि भविष्य में बैंकिंग और कॉर्पोरेट जगत में प्रभावी संवाद के लिए भी तैयार करेगा। 2. इस पाठ्यक्रम से विद्यार्थियों को व्यावसायिक संचार, प्रशासनिक लेखन और कार्यालयी हिंदी का व्यावहारिक ज्ञान मिल सके। 3. विद्यार्थियों को व्यावसायिक संचार के लिए प्रभावी हिंदी सिखाना। 4. कार्यालयी और व्यापारिक पत्राचार का ज्ञान देना। 5. बैंकिंग, वित्त और प्रबंधन से संबंधित पारिभाषिक हिंदी शब्दावली का विकास करना। 			
परिणाम एक विश्लेषण:			
<ol style="list-style-type: none"> 1. व्यावसायिक हिंदी के अध्ययन द्वारा विद्यार्थियों में हिंदी द्वारा रोजगार प्राप्त करने की रुचि जागृत हुई। 2. इस व्यवहारिक 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 जीविकापार्जन भी कर सकता है। 			
Unit	Content		
I हिंदी और तकनीक	<ul style="list-style-type: none"> ➤ आत्मवृत्त - अर्थ: स्वरूप, प्रकार प्रारूप/आवेदन पत्र, ➤ विज्ञापन और मीडिया भाषा- विज्ञापन की भाषा और शैली, व्यापारिक विज्ञापन लेखन, मीडिया और व्यापार, डिजिटल और सोशल मीडिया की भाषा, ब्रांड प्रचार के लिए हिंदी का प्रयोग ➤ कम्प्यूटर और हिंदी भाषा- महत्व, उपयोग, हिंदी भाषा और यूनिकोड तकनीक, डिजिटल योग में हिंदी, चॅट जी पी टी (ChatGPT), ए आई (AI) ➤ व्यावसायिक संचार कौशल- मीटिंग और प्रस्तुति की भाषा, इंटरव्यू और समूह चर्चा की भाषा, टेलीफोनिक संचार ➤ कार्यालयी हिंदी - कार्यालयी पत्राचार का परिचय एवं विशेषताएँ, नोटिंग और ड्राफ्टिंग, कार्यालयी शब्दावली, रिपोर्ट लेखन, कार्यालयी आदेश और परिपत्र 		
II हिंदी और संचार कौशल	<ul style="list-style-type: none"> ➤ पत्रकारिता लेखन – परिचय, प्रिंट मिडिया, सोशल मीडिया, वैब पत्रकारिता, स्वरूप, परिभाषा, विशेषताएँ, प्रकार, पूर्व तैयारी, समस्याएँ, व्यवहारिक रूप, समाचार लेखन, फीचर लेखन। ➤ संक्षिप्तीकरण (पदनाम), डायरी लेखन, ➤ अनुवाद - परिभाषा, अनुवादक के गुण, सफल अनुवाद की विशेषताएँ, अनुवाद प्रक्रिया, प्रकार, अंग्रेजी से हिंदी अनुवाद, व्यावसायिक, तकनीकी, बैंकिंग, व्यापार और प्रशासनिक शब्दों अनुवाद, 		
Books Recommended:			
संदर्भ पुस्तकें			
<ol style="list-style-type: none"> 1. मिश्र, कृष्ण बिहारी। <i>हिंदी पत्रकारिता</i> नई दिल्ली: भारतीय ज्ञानपीठ, 2011। 2. अवस्थी, शिवकुमार, रत्नेश आर., एवं कपूर, बट्टीनाथ। <i>हिंदी पत्रकारिता की शब्द संपदा</i> नई दिल्ली: प्रभात प्रकाशन, 2025। (Prabhat Books) 3. कौशिक, कमला। <i>व्यावसायिक हिंदी</i> नई दिल्ली: आईबीपी पब्लिकेशन्स, 2016। (IBP Books) 4. केंद्रीय हिंदी निदेशालय। <i>कार्यालयी हिंदी</i> आगरा: केंद्रीय हिंदी संस्थान, n.d. (Hindi UOC) 5. तिवारी, भोलानाथ। <i>अनुवाद विज्ञान</i> नई दिल्ली: शब्दकार, n.d. (Hindi UOC) 6. अय्यर, एन. ई. विश्वनाथ। <i>अनुवाद कला</i> नई दिल्ली: प्रभात प्रकाशन, n.d. (Hindi UOC) 7. सिंह, दिलीप। <i>व्यावसायिक हिंदी</i> नई दिल्ली: नेशनल पब्लिशिंग हाउस, n.d. 			

Marathi (BCFA 3.6.2)

Teaching Hours: 30

Total Credits: 2

Total Marks:
35+15 = 50

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

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

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

Semester – III

Physical Education – III (BCFA 3.8)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses
Objectives:			
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.			
Learning outcome: After learning this course, students will be able to:			
1) Explain the meaning and types of yogasanas, analyze their benefits, and evaluate their role in promoting physical and mental health. (Applying, Analyzing, Evaluating) 2) Demonstrate 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)			
Unit	Content		
I	Yogasana – Meaning, Types of Asanas, Benefits of Yogasana		
II	Asanas (Postures): (Practical) i) Standing Asanas - Tadasana, Vrukshasana, Virbhadrāsana ii) Sitting Asanas - Padmasana, Vajrasana, Ardha Matsendrasana iii) Lying Asanas a) Supine Position – Naukasana, Setu Bandhasana b) Prone Position – Bhujangasana, Shalbhāsana Relaxing Asanas: Shavasana, Makarasana		
Books Recommended:			
1. Iyengar, B.K.S. (2001). <i>Light on Yoga</i> . HarperCollins Publishers. 2. Saraswati, Swami Satyananda (2008). <i>Asana Pranayama Mudra Bandha</i> . Yoga Publications Trust. 3. Desikachar, T.K.V. (1999). <i>The Heart of Yoga: Developing a Personal Practice</i> . Inner Traditions. 4. Hatha Yoga Pradipika by Swami Muktibodhananda (2012). Yoga Publications Trust. 5. Sivananda, Swami (2004). <i>The Complete Illustrated Book of Yoga</i> . Three Rivers Press.			

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

SEMESTER IV

Fundamentals of Performance Management (BCFA 4.1)

Teaching Hours: 60

Total Credits: 04

Total Marks: 70+30=100

Group: Core

Objectives: Course Description: The aim of the syllabus is to provide the means through which better results can be obtained from the organization, teams and individuals by understanding and managing performance within an agreed framework of planned goals, standards and competence requirements.

Learning Outcomes:

1. This paper underpins the knowledge and skills in the area of management accounting techniques.
2. Apply the same to evaluate the performance of both commercial and public entities with the help of budgetary control measures and standard costing tools and to understand technological advancements.
3. The aim is to set out performance measurement both financially and non-financially in the context of business objectives.
4. Application of risk scenarios in pricing decisions impacting the business performance.

Unit	Content
I	<p>Information system, data analytics and specialist cost and management accounting techniques</p> <p>Sources of information, Information systems Transaction Processing System, Management Information System, Executive Information System, Expert System. Uses and benefits of big data and data analytics for planning, costing, decision-making and performance management Challenges and risks of implementing and using big data and data analytics in an organization Activity-based-costing – cost drivers, calculation of costs per driver & per unit Target costing – derive a target cost in manufacturing & service industry Life cycle costing – costs involved at different stages of life cycle Throughput accounting – theory of constraints –Throughput Accounting Ratio (TPAR) – application in a multi-product entity; Environmental accounting – management of environmental costs – accounting for environment costs</p>
II	<p>Advanced budgetary control and standard costing and Risk analysis in business decisions and techniques:</p> <p>Budgetary systems such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, flexed budgets, Quantitative analysis using high-low method, Applying learning curve model Advanced variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances, Performance analysis with variances – assigning the variances to the managers, Understand the risk & uncertainty in short term and their impact on business decisions Apply techniques of Maximax, maximin and minimax regret, Use of expected value technique Decision tree, Value of perfect & imperfect information.</p>
III	<p>Pricing and decision-making techniques</p> <p>Concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs, Cost-volume-profit (CVP) relationship –Break-even point and margin of safety – estimation of target profit in single & multi-product scenario Resource optimization in light of limiting factors – single or multiple factors Make or buy decisions. Factors affecting pricing of product or services Price elasticity of demand – demand equation – calculate optimum selling price with $MR = MC$ equation, Pricing strategies such as skimming, penetration, differential, cost-plus pricing</p>

IV	<p>Performance analysis and divisional performance and behavioral considerations</p> <p>Understand & apply financial & non-financial performance indicators (KPIs)</p> <p>Using Norton’s Balanced Scorecard model and Fitzgerald & Moon’s Building Block model for performance measurement</p> <p>Using Value-for-money approach for not-for-profit organizations</p> <p>Economy, efficiency & effectiveness approach</p> <p>Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI)</p> <p>Impact of transfer pricing on divisional performance – methods of setting transfer prices</p> <p>Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact</p> <p>Illustrate how behavioral aspects affect the performance of an organization</p> <p>External considerations and the impact on performance.</p>
Books Recommended:	
Reference Books:	
<ol style="list-style-type: none"> 1. ACCA Study Material 2022-23 by Kaplan 2. Performance Management - Dr. C. Appa Rao 3. Performance Management - Soumendra Narain Bagchi 4. Cost & Management Accounting Taxman Publications Pvt. Ltd. By N.S. Zed 5. Cost & Management Accounting Taxman Publications Pvt. Ltd. By Deepak Jain 6. Cost and Management Accounting; Kalyani Publishers 	

Name of Course: B.Com. (Major in Finance and Accounting)

SEMESTER IV

Financial Reporting (BCFA 4.2)			
Teaching Hours: 60	Total Credits: 04	Total Marks: 70 + 30 = 100	Group: Major Core
<p>Objectives: The Financial Reporting paper aims to develop knowledge and skills in the understanding and application of accounting standards and the conceptual and regulatory frameworks of accounting for the preparation of financial statements of single and group entities. The aim of the syllabus is to develop knowledge and skills in understanding and applying IFRS Standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyze and interpret those financial statements.</p>			
<p>Learning Outcomes:</p> <ol style="list-style-type: none"> 1. Understand the need for Conceptual and Regulatory framework and the underlying principles in application of the accounting standards to various business transactions. 2. Apply various IFRS/IAS to prepare individual financial statement. 3. Analyze the various IFRS/IAS to prepare consolidated financial statement. 4. Evaluate the financial statement using ratios and non-financial data. 			
Unit	Content		
I	<p>Conceptual and Regulatory Framework for Financial Reporting and Application of accounting standards for transactions:</p> <p>Conceptual Framework – Meaning, Need and Alternatives – Qualitative Characteristics of financial information (Fundamental and Enhancing characteristics) - Recognition and measurement criteria of elements of FS - Measurement bases in financial statements including relative advantage and disadvantage of each base</p> <p>Need for Regulatory Framework - Role of various regulatory bodies - Difference between principle based and rule-based framework – Standard setting process</p> <p>Application of accounting standards for transactions</p> <p>Asset based standards such as</p> <ol style="list-style-type: none"> 1. Property, plant, and equipment, 2. Intangible assets, 3. Borrowing costs, 4. Investment property, 5. Impairment of assets, 6. Non-current assets held for sale and discontinued operations, 7. Inventory & biological assets, 8. Provisions & contingencies, 9. Events after reporting period, 10. Accounting policies, estimates & errors, 11. Incomes Taxes including accounting for current tax and deferred tax, 12. Government Grants, 13. Effects of changes in foreign exchange rates, 14. Leases, 15. Financial Instruments (excluding hedge accounting & impairment of financial assets), 16. Earnings Per Share – Basic and Diluted 17. Fair Value Measurement 18. Revenue recognition for contracts where performance obligations are satisfied over time or at a point in time 		

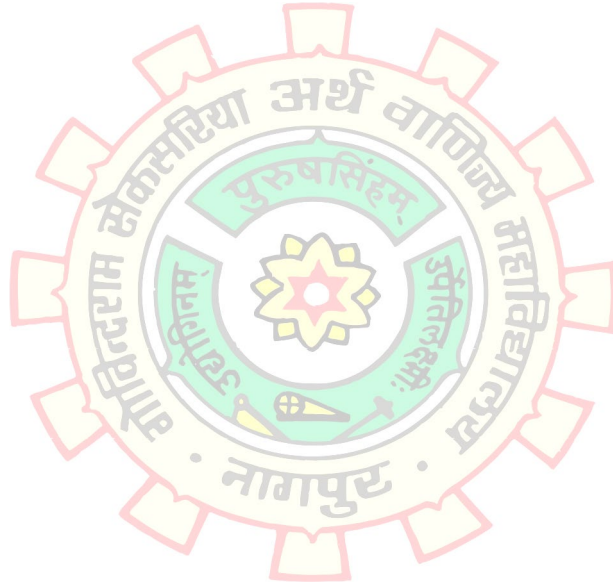
II	<p>Preparation & presentation of individual financial statements</p> <p>Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2& 3 only) – Preparing full or extracts of statement of profit or loss and other comprehensive income, statement of financial position and statement of changes in equity - Prepare extracts from a statement of cash flows for a single entity (not a group) in accordance with relevant IFRS Standards using the indirect method only</p>
III	<p>Preparation of consolidated statement of financial position</p> <p>Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements, Concept of pre and post-acquisition profits - circumstances where it is permitted not to consolidate a subsidiary</p> <p>Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, Consolidated goodwill and Non-Controlling Interest (NCI) on date of acquisition -Computation of group retained earnings and other reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent’s investment in subsidiary in parent’s individual financial statements and in consolidated financial statements – Impact of goodwill impairment - effect of the disposal of a parent’s investment in a subsidiary in the parent’s individual financial statements</p>
IV	<p>Analysis of financial statements of single entity and group</p> <p>Problems of Historical cost accounting, Manipulations in FS using creative accounting and window dressing – Impact of seasonal trading and major acquisition on interpretations – Limitations of interpretation techniques while using consolidated FS - Calculation and interpretation of accounting ratios and trends to address users’ and stakeholders’ needs, Analyse the financial performance and position of an entity using the financial statements – Using non-financial information in interpretation - Use of ratios in performance evaluation, Trend analysis, Comparison with competition or industry average - Limitation of interpretation techniques - Interpretation of the financial statement of a specialised, not for-profit or public sector organisation</p>
<p>Books Recommended:</p>	
<ol style="list-style-type: none"> 1. Kaplan Publishing ACCA Financial Reporting - Study text and Exam Kit – (2022-2023 exams) 2. BPP Publishing Media – ACCA Financial Reporting – Workbook and Practice Revision Kit – (2022-2023) 3. M P Vijay Kumar: Financial Reporting, Snow white Publications 4. Sehgal and Sehgal (Volume 1 and 2). Advanced Accountancy. Taxmann 5. Hanif and Mukherjee. Financial Accountancy Advanced Accountancy. Taxmann Publishers 6. S. N. Maheswari. Advanced Accountancy. Himalaya Publishing Company 7. Frank Wood. Business accounting Volume 1. Pearson Publishers 	

Monetary Economics (BCFA 4.3.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 =100	Group: Minor
<p>Objective:</p> <ol style="list-style-type: none"> To help students understand the basic concepts related to money and the importance of money in growth and welfare. 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 To provide students with an understanding of the functioning of Development Banks, Cooperative societies, NBFCs, Payment Banks and Neo Banks To enable the students to understand the working of macroeconomic fundamentals business cycles, inflation and deflation. 			
<p>Learning Outcomes: After learning this course, students will be able to –</p> <ol style="list-style-type: none"> Understand the concepts of money, paper currency, methods of issue, Fisher’s Quantity Theory, facilitating their ability to analyze their significance in economic contexts. Correlate 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 Classify the working of various banking institutions in the country and their functioning. Evaluate parameters like National Income, Inflation, Deflation and Business Cycles to measure the performance of economy. 			
Unit	Content		
I	<p>Money in Economics</p> <ul style="list-style-type: none"> Money - Meaning, Evolution of Money, Functions of Money Paper Currency - Meaning, Merits, Demerits Methods of note issue - Fixed Fiduciary Method - Merits & Demerits, Proportionate Reserve Method - Merits & Demerits, Minimum Reserve Method - Merits & Demerits Fisher’s Quantity Theory of Money and Criticism 		
II	<p>Central Bank (Reserve Bank of India) and Commercial Banks</p> <ul style="list-style-type: none"> Reserve Bank of India - History, Meaning & Functions, Role of Central Bank in a Developing Economy Monetary Policy - Meaning, Objectives, Instruments of Monetary Policy in Credit Control by RBI, Recent Indian monetary policy trends Indian Banking System - Introduction and Structure of Indian Banking System, Commercial Banks - Meaning, Importance, Functions, Credit Creation by Commercial Banks, Banking schemes for Women. Non-Performing Assets - Concept, Causes, Consequences & Remedies 		
III	<p>Various Banking Institutions</p> <ul style="list-style-type: none"> Development Banks – NABARD, EXIM Bank: Meaning, Functions Cooperative Banks – Concept, functions NBFC – Concept, functions Payment Banks – Introduction, Concept, Functions Neo Banks – Introduction, Concept, Functions 		
IV	<p>National Income</p> <ul style="list-style-type: none"> 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. Inflation – Meaning, Causes, Effects, Remedies, Recent trends in global inflation 		

- Deflation – Meaning, Causes, Effects, Remedies.
- Business Cycle – Meaning, Features, Phases, Financial crisis 2008

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
Objective:			
<ol style="list-style-type: none"> To understand the basic concepts of computer Organization and Architecture. To analyze the interaction between hardware and software to optimize system performance To explore on the operating system facilitates navigation through files and directories. To apply the different protocols to transmit the data over the internet with the help of network. 			
Learning Outcomes: After learning this course, students will be able to –			
<ol style="list-style-type: none"> Understand the fundamentals of different components of computer with memory hierarchy. Analyze the needs of hardware and software required for a computation task. Explore different types of operating system with its functions. Apply networking concept involves configuring Hardware and software to establish connections between devices. 			
Unit	Content		
I	Computers: 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.		
II	Computer Software and Hardware: Introduction, Types of Software & Hardware, Relationship between hardware, System Software & user, Computer languages:- Introduction, types, Translator, Linker, Loader, Assembler, Compiler, Interpreter.		
III	Operating Systems: 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.		
IV	Network: Introduction, Data communication using modem, Computer network, Network topologies, Network protocol and software, Application of network. Internet:- Introduction, Evaluation & basic services of Internet, Uses of Internet, Search Engine, Introduction to Virus and its types.		
Books Recommended:			
<ol style="list-style-type: none"> Computer Fundamentals, P. K. Sinha, BPB Publication, New Delhi Fundamentals of Computers, E Balgurusamy 			

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

Semester – IV

Human Resource Management (BCFA 4.3.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor
Objective: <ol style="list-style-type: none"> 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 improve critical thinking skills of the students about HRM System as a tool for organizational success. 			
Learning Outcomes: After learning this course, students will be able to – <ol style="list-style-type: none"> 1. Understand the Aspects of HRM in an organization. 2. Analyze the principles and theories underlying job design and Job Evaluation in enhancing employee motivation and performance. 3. Examine the impact of effective leadership perspectives on organizational performance. 4. Understand the purpose of Performance Appraisal and Identify Different Methods and Techniques of Performance Appraisal. 			
Unit	Content		
I	Introduction to HRM- Meaning, Definition, Scope, Objectives, Functions of HRM, Importance of HRM, Role of H.R. Manager, Qualities of a HR manager and Future of HRM.		
II	H.R. Planning: Meaning, Benefits of H R Planning. Recruitment: Meaning, Definition, Sources, Selection: Meaning, Techniques, Interview: Types, Objectives, Induction: Meaning, Objectives, Placement: Meaning, Objectives.		
III	Training & Development: Meaning, definition, importance, need, Methods of Training, types of training, Training Need Analysis. Absenteeism. Meaning, Reasons, Promotions: Meaning, Basis of Promotion, Transfer: Meaning, Reasons.		
IV	Job Analysis: Concept, Role, Techniques, Job Evaluation: Concept, Objectives, Process, Job Specification: Meaning, Elements, Job Description: Meaning, Elements. Performance Appraisal: Meaning, Objectives, Purpose, Process, Various Modern methods of Performance Appraisal.		
Books Recommended:			
<ol style="list-style-type: none"> 1. A Text book of Human Resource Management, C. B. Mamoria & S. V. Gankar. Himalaya Publishing House 2. Personnel and human Resource management - Text & cases, P Subba Rao, Himalaya Publishing House 3. Human resource Management, P. Jyothi, Oxford University Press. 4. Human Resource and Personnel Management – Text and cases, K. Aswathappa, Publication. 			

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

Semester – IV

Goods and Service Tax (GST) (BCFA 4.4.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35 + 15 = 50	Group: Generic/Open Elective
<p>Objective: After studying this course, the learner will be able to:</p> <ol style="list-style-type: none"> 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. To acquire the ability to apply such provisions in practical scenario and familiarize the students with calculation of GST. 			
<p>Learning Outcomes: After successful completion of this course, the learner will be able to –</p> <ol style="list-style-type: none"> Understand the dynamic nature of indirect taxation, under the scope and applicability of GST. Analyze the taxable event under GST, compute the value of taxable supply and critically analyze the availment and utilization of ITC. 			
Unit	Content		
I	<p>Introduction to Indirect Taxes: 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. E-Way Bill – Concept, benefits, consolidated E-Way bill, Cancellation of E-Way bill, Validity period, Situation where E-Way Bill is not required to be generated, blocking of E-Way bill generation facility. Registration of GST: Determination of aggregate turnover and eligibility of a dealer for registration under GST (Numerical Problems)</p>		
II	<p>Concept of Supply & ITC under GST: 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)</p>		
Books Recommended:			
<ol style="list-style-type: none"> Indirect Taxes – Law & Practice, V. S. Datey, Taxmann Publications Pvt. Ltd. New Delhi Students Guide to Indirect Taxes, CA Vineet Sodhani, Taxmann Publications Taxation (Indirect Taxes), ICAI CA- Intermediate Study Module Comprehensive Guide to Indirect Tax Laws, Yogendra Bangar Systematic Approach to GST, 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
Objective: 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.			
Learning Outcomes: After learning this course, students will be able to – 1. Understand the concept of ESG Investing in India and its importance in the present-day world. 2. Understand the impact of ESG factors and apply them for investment considerations.			
Unit	Content		
I	Overview of ESG Investing in India: 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	Factors to ESG and their relationships: 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.		
Books Recommended: 1. ESG - Principles and Practice , ICSI Module 2. Demystifying ESG - Garima Dadhich, Ravi Raj Atrey; Taxmann (1 st Edition 2024) 3. ESG matters - How to Save the Planet, Empower People, and Outperform the Competition - David Brown, Debra Brown (2021)			

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

Semester – IV

Advanced Business Writing Skills (BCFA 4.5.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skills Enhancement Course
Objective:			
<ol style="list-style-type: none"> To Develop Advanced Business and Academic Writing Skills To Develop Functional English Skills To develop Analytical and Presentation skills. 			
Learning Outcomes: 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, CO2 and CO3 – Understand, apply and analyse by asking questions on correspondence. 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- Designing a feedback questionnaire and Vocabulary/grammar-based exercises will achieve the attaining of CO5 – Evaluate and CO6 – Create. 			
Unit	Content		
I (20 M)	<ol style="list-style-type: none"> Report Writing- Sales Report, Feasibility Report, Progress Report, Market Survey Report. E-mail writing. Drafting of Notice and agenda of a meeting. Job application with Bio-data. 		
II (15 M)	Non-textual <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). Make a precis of a given passage to one-third of its length and give a suitable title to it. Idioms and phrases-make sentences with the idioms and phrases. 		
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)

Semester – IV

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

Turning Point – A Journey through Challenges (BCFA 4.6)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Course
<p>Objective:</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 (20 M)	<ol style="list-style-type: none"> When Can I Sing a Song of India? My Ninth Lecture at Anna University Seven Turning Points of my Life The interactive President 		
II (15 M)	<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). Write a paragraph in (60-75) words on any one of the given topics (Any one out of four based on Famous personalities, social topic, current topics, environment). One word substitution with multiple choices in brackets. 		
<p>Books Recommended:</p> <ol style="list-style-type: none"> Turning Points – A Journey through Challenges by Dr. A. P. J. Abdul Kalam 			

Semester – IV

Physical Education – IV (BCFA 4.8)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses
Objectives:			
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.			
Learning outcome: After learning this course, students will be able to:			
1) Explain the meaning and benefits of pranayama, meditation, and Suryanamaskar, and integrate these practices into their daily routine for overall well-being. (Understanding, Applying) 2) Demonstrate 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)			
Unit	Content		
I	Yogasana – Meaning and Benefits of Pranayama, Meditation and Suryanamaskar (12 poses)		
II	Pranayama: Types of Pranayama (Anulom Vilom, Shitkari, Shitli, Bhramari) Meditation: Om Chanting Suryanamaskar: 12 Poses of Suryanamaskar		
Books Recommended:			
1. Iyengar, B.K.S. (2001). <i>Light on Yoga</i> . HarperCollins Publishers. 2. Saraswati, Swami Satyananda (2008). <i>Asana Pranayama Mudra Bandha</i> . Yoga Publications Trust. 3. Sivananda, Swami (2004). <i>The Complete Illustrated Book of Yoga</i> . Three Rivers Press. 4. Vasudevan, M. (2015). <i>Yoga for Health and Peace</i> . Khel Sahitya Kendra. 5. Desai, R.S. (2010). <i>Yoga and Meditation: A Holistic Approach to Perfect Homeostasis</i> . Sports Publication.			