St Aloysius
(Deemed to be University)

Mangaluru

Re-accredited by NAAC "A++" Grade

Course structure and syllabus of

B.COM.
(ACCOUNTING AND TAX)

2024-25 onwards

Programme Outcomes

PO 1: Students will be able to critically analyze the Indian Accounting standards and unbiased reporting to concerned authorities in the capacity of a Chartered Accountant.

PO 2: Students will be able to effectively communicate within and outside the business organisations by developing effective listening, speaking or expressing fluently in different languages through electronic media and thereby connecting people and the business.

PO 3: Students will be able to interact freely with members of national body like ICAI, in parallel collaboration with KVC Academy and take their guidance to further their careers as Chartered Accountants.

PO 4: Students will demonstrate empathetic concerns towards marginalized societies and contribute towards responsible auditing leading to businesses which enhance economic development of the nation.

PO 5: Students will be able to deal with ethical issues while reporting and inculcate high value system by avoiding misuse of public funds, frauds and scams. They will accept responsibility by being truthful and honest in their careers as Chartered Accountants, by upholding International Accounting Standards.

PO 6: By learning national and international environmental issues, students will show sensitivity towards sustainability and maintain ecological balance in large and small business organisations by effectively auditing CSR activities.

PO 7: Students will develop the ability to learn constantly through-out their careers as Chartered Accountants and thereby contribute significantly towards changes that take place in economic and business world.

Programme Specific Outcomes:

PSO-1: Understand and analyze the Indian Accounting standards and fundamental accounting concepts and conventions along with preparation of annual accounts of proprietary and professional concerns.

PSO-2: Develop abilities and applications of specific accounting standards and legislations to various business transactions.

PSO-3: Understand environmental issues, Laws of Partnership, National Income and its measurements and thereby develop entrepreneurship qualities.

PSO-4: Analyze the provisions of company law and acquire the abilities to address its application in auditing the company's books of accounts.

PSO-5: Understand basic concepts of Cost and Management Accounting and learning to prepare Cost Sheets by integrating accounting systems.

PSO-6: Understanding the provisions of income-tax laws and acquire the ability to apply such knowledge to make computations and address application-oriented issues.

B.COM (ACCOUNTING AND TAX) – I SEMESTER						
TITLE OF THE COURSE	**CATEGORY OF THE COURSE**	**TEACHING HOURS PER WEEK (L + T + P)**	**Internal Marks**	**External Marks**	**TOTAL MARKS**	**CREDITS**
Language – I English	AECC	3+1+0	40	60	100	3
Language – II Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
Financial Accounting - I	DSC 1	3+0+2	40	60	100	4
Quantitative Aptitude-I	DSC 2	3+0+2	40	60	100	4
Business Laws-I	DSC 3	4+0+0	40	60	100	4
Business Economics	OEC	3+0+0	40	60	100	-
Digital Fluency	SEC-SB	1+0+2	20	30	50	2
Yoga, Health and Wellness	SEC-SB	1+0+2	20	30	50	2
Human Rights	SEC-VB	0+0+2	-	50	50	2
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TITLE OF THE COURSE	**CATEGORY OF THE COURSE**	**TEACHING HOURS PER WEEK (L + T + P)**	**Internal Marks**	**External Marks**	**TOTAL MARKS**	**CREDITS**
Language-I English	AECC	3+1+0	40	60	100	3
Language–II Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
Financial Accounting II	DSC 4	3+0+2	40	60	100	4
Quantitative Aptitude - II	DSC 5	3+0+2	40	60	100	4
Business Laws - II	DSC 6	4+0+0	40	60	100	4

Financial Economics/ Financial Environment/ Investing in Stock Markets	OEC	3+0+0	40	60	100	3
Environmental Studies and Value Education	SEC-VB	3+0+0	60	40	100	3
Skill Enhancement Programme	SEC-VB	1+0+2	20	30	50	2
						26

Name of the Program: B.COM (ACCOUNTING AND TAX)
Course Code: G 340 DC1.1
Name of the Course: Financial Accounting -I

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hrs	60 Hrs

Course objectives: To acquaint students with the basic knowledge of accounting concepts, conventions, accounting standards and preparation of final accounts for different entities.

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

CO1: Understand the theoretical framework of accounting as well accounting standards.

CO2: Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.

CO3: Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.

CO4: Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Syllabus:	Hours
Module No. 1: Theoretical Framework of Accounting	06

Meaning, Scope of Accounting - Evolution of accounting as a social science, Accounting Concepts, Principles and Conventions, Capital and Revenue Expenditures and Receipts, Contingent Assets and Contingent Liabilities, Accounting Policies, Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates, Accounting Standards and Illustrations.

Module No. 2: Accounting Process	10

Basic Accounting Procedures - Journal entries - Double entry system - Modern classification of accounts - Accounting for GST, Ledgers - Specimen of ledger accounts, Trial Balance – Objectives, Methods of preparation of trial balance, Subsidiary Books – Purchase Book – Sales Book, Cash Book - A Subsidiary book and a principal book, Rectification of Errors – Stages – Steps - Types of Errors, Illustrations.

Module No. 3: Bank Reconciliation Statement	10

Introduction, Background, bank passbook, Bank reconciliation statement, Importance of bank reconciliation statement, Procedure for reconciling the cash book balance with the passbook balance, Methods of bank reconciliation, Illustrations.

Module No. 4: Inventories	08

Meaning, Inventory valuation, Basis of inventory valuation, Inventory record systems, Periodic inventory system, Perpetual inventory system, Distinction between periodic

inventory system and perpetual inventory system, Formulae/Methods to determine cost of inventory, Historical cost methods, non-historical cost methods, Inventories taking, Illustrations

Module No. 5: Depreciation and Amortisation	08

Introduction, Concept of depreciation, Depreciation on components of an assets, Objectives for providing depreciation, Factors in the measurement of depreciation, Methods for providing depreciation, Straight line method, Reducing or diminishing balance method or written down value (WDV) method, Sum of years of digits method, Machine hour method, Production units method, Depletion method, Profit or loss   on the sale/disposal   of property, Plant and equipment, Change in the method of depreciation, Revision of the estimated useful life of property, Plant and equipment, Revaluation of property, Plant and equipment, Intangible assets, Amortisation, Illustrations.

Module No. 6: Bills of Exchange and Promissory Notes	08

Bills of exchange, Promissory notes, Differences – bill of exchange and promissory note, Record of bills of exchange and promissory notes, Term of a bill, Expiry / due date of a bill, Days of grace, Date of maturity of bill, Bill at sight, Bill after date, How to calculate due date of a bill, Noting charges, Renewal of bill, Retirement of bills of exchange & rebate, Insolvency, Accommodation bills, Bills of collection, Bills receivable and bills payable books, Illustrations.

MODULE No 7: Preparation of Final Accounts of Sole Proprietors	10

Final Accounts of Non-Manufacturing Entities- Preparation of Final Accounts- Trading Account- Profit and Loss Account- Certain Adjustments and their treatments- Balance Sheet- Sequence of Accounting Procedure or the Accounting Cycle, Final Accounts of Manufacturing Entities- Introduction- Manufacturing Costs- Direct Manufacturing Expenses- Indirect Manufacturing Expenses or Overhead Expenses- By-Products- Design of a Manufacturing Account, Illustrations.

Skill Developments Activities:

- Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.

- Collect Annual Reports of sole proprietors and identify the different components.

- Preparation of Proform invoice and accounts sales with imaginary figures.

- Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.

- Identify latest innovations and developments in the field of accounting.

- Any other activities, which are relevant to the course.

References:

1. Accounting: Text and cases - Anthony, R.N. Hawkins, and
2. Introduction to Financial Accounting – Horngren (Pearson Education India)
3. Advanced Accountancy - Shukla M C and Grewal T S (S Chand Publishing, 2018)
4. Advanced Accounting: Theory, Method, & Application - Gupta R L (S Chand & sons)
5. Financial Accounting - Jain & Narang (Kalyani publishers)
6. Advanced Accountancy – S N Maheshwari (Vikas Publishing House)
7. Principles and Practice of Accountancy - Patil V A & Korlahalli (R Chand & Co,)
8. Financial Accounting: concepts and Applications – V K Goyal (Excel Books India, 2020)
9. Advanced Accounts – S C Gupta (S Chand Publishing,)
10. Advanced Accountancy – Rao M E Thukaram (New Age International)
11. Compendium of Statements and Standards of Accounting - The Institute of Chartered Accountants of India
12. International Financial Reporting Standards (IFRS) and Indian Accounting Practices - Jagadish R Raiyani, Gaurav Lodha (New Century Publications)

Note: Latest edition of text books may be used.

<table>
<tr><td colspan="3" align="center">**SEMESTER I**
Name of the Program: B.COM (ACCOUNTING AND TAX)
Course Code: G 340 DC2.1
Name of the Course: QUANTITUDE-I</td></tr>
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Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**5 Hrs**	**60 Hrs**

Course objectives: To acquaint students with the basic knowledge of Statistics, Maths and Logical Reasoning.

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

CO1: Ability to grasp concepts like Correlation and Regression and its applicability in research and findings. Analyse basic application and normal distribution of statistical data.

CO2: Develop the skill to apply statistical methods in making decisions based on probability of business events.

CO3: Ability to calculate and find out expected values of a random variable and mathematical expectation.

CO4: Understand concepts of Theoretical Distributions involving calculation of Binomial distribution and Poisson distribution.

Pedagogy: Classroom lecture, interaction, assignment, presentation, problem solving

Syllabus:	Hours
Module No. 1: Statistical Representation of Data	**10**

Introduction of Statistics, Collection of Data, Presentation of data, Frequency distribution, Graphical representation of a frequency distribution, Illustrations.

Module No. 2: Measures of Central Tendency and Dispersion	**10**

Measures of Central Tendency- Definition of Central Tendency- Criteria for an ideal measure of Central Tendency- Arithmetic Mean- Median-Partition values- Mode- Geometric mean and Harmonic mean, Dispersion- Definition of Dispersion- Range- Mean Deviation- Standard Deviation- Quartile Deviation, Illustration.

Module No. 3: Correlation and Regression	**10**

Introduction, Bivariate Data, Correlation Analysis, Measure of Correlation, Properties of Correlation Coefficient, Regression Analysis, Properties of Regression Lines, Review of Correlation and Regression Analysis, Illustrations.

Module No. 4: Ratio and Proportion, Indices, Logarithms	**10**

Meaning of Ratio, Properties of Ratios, Meaning of Proportions, Properties of Proportions, Meaning of Indices, Laws of Indices, Definition of Logarithm, Fundamental laws of Logarithm, Illustrations.

Module No. 5: Equations	10

Introduction, Simple equation, Simultaneous linear equations in two unknowns, Methods of Solution, Methods of solving Simultaneous linear equation with three variables, Problems leading to Simultaneous equations, Quadratic equation, how to construct a quadratic equation, Nature of the Roots, Problems of Quadratic Equation, Solution of Cubic Equation, Illustrations.

Module No. 6: Sequence and Series–Arithmetic and Geometric Progressions	10

Meaning of Sequence, Special Series, Arithmetic Progression, Geometric Progression, Geometric Mean, Illustrations

Skill Developments Activities:

- Students are given different project topics where they have to collect primary and secondary data using various methods of collecting data.
- Students need to find the trend value of the sales of a company in different years using time series analysis.
- Students have to analyse the performance of a batsman in 10 matches using coefficient of variation.

References:

1. Fundamentals of Applied Statistics – S C Gupta and V K Kapoor (Sultan Chand and Sons Publishers)
2. Business Statistics - Vittal R.R. (Margham Publications)
3. Statistical Methods – S P Gupta (Sultan Chand and Sons Publishers)
4. Introduction to Theory of Statistics – G Udny Yule (Alpha Editions,)
5. Applied General Statistics – Croxton, Cowden and Klein (Prentice hall of India,)
6. Business statistics – C M Chikkodi & Satyaprasad B (Himalaya Publishing House,)
7. Business Statistics - Wilson M (Himalaya Publishing House,)
8. Statistics for management – Levin & Rubin (Pearson Education India,)
9. Business Statistics – S C Gupta (Himalaya Publishing House,)
10. Statistics for Management – Richard I Levin (Pearson Education India)

Note: Latest edition of text books may be used.

SEMESTER I
Name of the Program: B.COM (ACCOUNTING AND TAX)
Course Code : G 340 DC3.1

Name of the Course: **BUSINESS LAWS-I**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hrs**	**50 Hrs**

Course objectives: To acquaint students with the basic knowledge of Indian Contact Act, Sales goods Act

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

CO1: Define Indian Contract Act, 1872 and understand the legal rules of valid contract, valid consideration and rules of offer and acceptance. Ability to apply various legal laws involved in day to day dealing of business transactions and understand its importance.

CO2: Understand the legality of Minors Contract, rules relating to validity of a contract with minor, concepts of coercion, undue influence, Fraud, Misrepresentation, Mistake, wagering agreements.

CO3: Ability to understand and define the Sale of Goods Act, 1930, elements of contract of sale, agreement to sell, warranties and guarantees.

CO4: Understand the concept of Ownership of goods, legal implications involved in transfer of ownership of goods, right of disposal of goods.

Pedagogy: Classroom lecture, interaction, assignment, presentation, problem solving

Syllabus:	Hours
Module No. 1: Indian Regulatory Framework	**08**

Introduction, Meaning, Definition, Sources of Law, the process of making a law, Enforcing the law, Structure of Indian judicial system, Supreme court, High Court, District Court, Metropolitan court.

Module No. 2: The Indian Contract Act, 1872 (Part I)	**12**

Nature of Contracts - Essentials of a valid contract- Types of contracts, Consideration- Legal rules regarding consideration- Validity of an agreement without consideration, Other Essential Elements of a Contract- Capacity to contract- Void agreements, Performance of Contract- Conditions to be satisfied for a valid tender or attempted performance- Time and place for performance of the promise- Discharge of a contract, Breach of Contract and its Remedies- Anticipatory breach of contract- Actual breach of contract, Contingent and Quasi Contracts- Rules relating to enforcement- Quasi contracts, Illustrations.

Module No. 3: The Indian Contract Act, 1872 (Part II)	**10**

Contract of Indemnity and Guarantee- Types of guarantees- Nature and extent of surety's

liability- Discharge of a surety, Bailment and Pledge- Duties and Rights of a Bailor & Bailee- Termination of bailment- Right of lien- Pledge by non-owners, Agency- Appointment and authority of agents- Duties and obligations of an agent- Revocation of authority, Illustrations.

Module No. 4: The Sale of Goods Act, 1930 (Part I)	10

Formation of the Contract of Sale- Scope- Definitions- Sale and agreement to sell- Contract of sale how made- Subject matter of contract of sale- Ascertainment of price, Conditions & Warranties- Introduction- Stipulation as to time- conditions and warranties- Express and implied conditions and warranties- Caveat Emptor, Illustrations.

Module No. 5 The Sale of Goods Act, 1930 (Part II)	10

Transfer of Ownership and Delivery of Goods- Introduction- Passing of property- Risk prima facie passes with property- Transfer of title by non-owners- Performance of the contract of sale, Unpaid Seller- Meaning- Rights of an unpaid seller- Right of unpaid seller against the goods- Rights of unpaid seller against the buyer- Remedies of buyer against the seller- Auction sale, Illustrations.

Skill Developments Activities:
- Preparation of contract deed, power of attorney
- Preparation of notice of board meeting
- Drafting of Company Memorandum and Articles of Association
- Students attending press release of the company
- Visit to the company and understanding of legal documents such as Memorandum and articles of association.

References:

1. Industrial and Business Law – Tulsian P C (S Chand Publishing,)
2. Business Law – Khalid Mehmood Cheema (Syed Mobin Mahmud,)
3. Business Laws – Nirmal Singh (Deep & Deep Publications,)
4. Labour & Industrial Laws – P K Padhi (Prentice Hall India,)
5. Business Laws - RSN Pillai and Bhagavathi (S Chand and Company,)
6. Institute of Chartered Accountants of India (Sahitya Bhavan Publications, Agra)
7. Elements of Mercantile Law - N D Kapoor (S Chand and Company)
8. Mercantile Laws – Aggarwal (Galgotia Publications)
9. Mercantile Law – M C Kuchhal & Vivek Kuchhal (Vikas Publishing House)
10. Mercantile Law – Arun Kumar (Atlantic Publishers)
11. Microeconomics Theory – D N Dwivedi (Pearson Education India)
12. Macro Economics Analysis - Edward Shapiro (Galgotia Publications)

13. Modern Macro Economics – Sanjay K Chugh (MIT Press)
14. Compendium of Statements and Standards of Accounting - The Institute of Chartered Accountants of India
15. International Financial Reporting Standards (IFRS) and Indian Accounting Practices - Jagadish R Raiyani, Gaurav Lodha (New Century Publications)

Note: Latest edition of text books may be used.

Name of the Program: B.COM (ACCOUNTING AND TAX)
Course Code: G 340 OE1.1
Name of the Course: BUSINESS ECONOMICS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Course objectives: To acquaint students with the basic knowledge of Business Economics, Demand and Supply and Business Cycle.

Course Outcomes: On successful completion of the course, the Students will be able to
CO1: Will acquaint with the basic knowledge on the concept of business economics
CO2: Ability to understand the consumer behavior in different market situations. Describing the key characteristics of the four basic market types used in Economic Analysis.
CO3: Describing the meaning of indifference curve and the price line and show how these help in explaining consumer equilibrium. And also how consumers try to maximize their satisfaction by spending on different goods.

CO4: Applying the concept of price, Cross and Income Elasticity's. Explaining the difference between movement along the demand curve and shift of the demand curve.

Pedagogy: Class room lecture, Group discussions, Case studies and assignments	
Syllabus:	**Hours**
Module No. 1: Nature & Scope of Business Economics	**10**
Introduction- Meaning- Nature of Business Economics- Scope of Business Economics- Micro Economics- Macro Economics, Basic Problems of an Economy & Role of Price Mechanism- Basic Problems of an Economy- Capitalist Economy- The Mixed Economy- Features of Mixed Economy, Illustrations.	
Module No. 2: Theory of Demand and Supply	**10**
Law of Demand and Elasticity of Demand-Meaning- Determines demand- The Demand function- The law of demand- Income elasticity of demand- Cross - price elasticity of demand, Theory of Consumer Behaviour- Nature of human wants- Classification of wants- Law of diminishing marginal utility- Consumer surplus- Indifference curve analysis, Supply- Introduction- Determinants of supply- The law of supply- Elasticity of supply- Measurement of supply-elasticity- Determinants of elasticity of supply- Equilibrium price, Illustration.	
Module No. 3: Theory of Production and Cost	**08**
Introduction, Bivariate Data, Correlation Analysis, Measure of Correlation, Properties of Correlation Coefficient, Regression Analysis, Properties of Regression Lines, Review of Correlation and Regression Analysis, Illustrations.	
Module No. 4: Determination in Different Markets	**08**

Market- Meaning- Types of Markets- Classification of Market- Concepts of Total Revenue, Average Revenue and Marginal Revenue, Price Elasticity of Demand- Behavioural principles, Determination of Prices- Introduction, Determination of Prices- Changes in Demand and Supply- Simultaneous Changes in Demand and Supply, Price Output Determination under Different Market Forms- Perfect Competition- Price Determination under Perfect Competition- Meaning and Features of Monopoly Market- Features and Determinations of Monopolistic Competition- Types and Characteristics of Oligopoly- Price Leadership- Kinked Demand Curve, Illustrations.

Module No. 5 Business Cycles	04

Introduction, Phases of Business Cycle, Expansion, Peak, Contraction, Trough, Features of Business Cycles, Causes of Business Cycles, Internal Causes, External Causes, Relevance of Business Cycles in Business Decision Making.

Skill Developments Activities:

• Prepare personal and family budget for one/six/ twelve month on imaginary figures.

• Explore the supply and demand theory of a product of your choice, applying concepts learned in the course.

• Engage in relevant activities such as analyzing market structures, conducting break-even analyses, or examining pricing strategies.

References:

1. Kuldeep Gupta Raj Kumar, Business Economics, 2018, UDH Publishers & Distributors (P) Ltd.; 4th Edition.
2. Modern Economic Theory – Sampat Mukherjee (New Age International)
3. Managerial Economics – Thomas J Webster (Lexington Books)
4. Macro Economics – Errol Dsouza (Pearson education India)
5. Managerial Economics – G S Gupta (Tata McGraw-Hill Education)
6. Managerial Economics - D.N. Dwivedi (Vikas Publishing House)
7. Managerial Economics: Concepts and Principles – Donald N Stengal (Business Expert Press)
8. Microeconomics Theory – D N Dwivedi (Pearson Education India)
9. Macro Economics Analysis - Edward Shapiro (Galgotia Publications)
10. Modern Macro Economics – Sanjay K Chugh (MIT Press)
11. Compendium of Statements and Standards of Accounting - The Institute of Chartered Accountants of India
12. International Financial Reporting Standards (IFRS) and Indian Accounting Practices - Jagadish R Raiyani, Gaurav Lodha (New Century Publications)

Note: Latest edition of text books may be used.

Name of the Program: B.COM (ACCOUNTING AND TAX)

Course Code: G310OE2.1 (Open Elective Course)

Name of the Course: Accounting for Everyone

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Course Objective: The purpose of this course is to understand the accounting process and to develop skills necessary to evaluate an enterprise's financial position and its operating, investing and financing activities.

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

CO 1: Analyze various terms used in accounting;

CO 2: Make accounting entries and prepare cash book and other accounts necessary while running a business;

CO 3: Prepare accounting equation of various business transactions;

CO 4: Analyze information from company's annual report;

CO 5: Comprehend the management reports of the company.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Syllabus: **Hours**

Module No. 1: Introduction to Accounting   08

Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations and individuals.

Module No. 2: Basic Terms and Accounting principles   08

Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year. Accounting standards- Meaning. Accounting Concepts and conventions.

Module No. 3: Transactions and Recording of Transactions   08

Features of recordable transactions and events. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)

Module No. 4 Preparation of Financial Statements   08

Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)

Module No. 5: Company Accounts   08

Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.

Skill Development Activities:

- Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
- Prepare accounting equation by collecting necessary data from medium sized firm.
- Prepare financial statements collecting necessary data from small business firms.
- Collect the management reports of any large scale organization and analyze the same.
- Any other activities, which are relevant to the course.

References:
1. Hatfield, L. Accounting Basics. Amazon Digital Services LLC.
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., &Philbrick, D. Introduction to Financial Accounting. London: Pearson Education.
3. Siddiqui, S. A. Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
4. Sehgal, D. Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Tulsian, P. C. Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
6. Mukharji, A., &Hanif, M. Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
7. Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K.. Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
9. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

Note: Latest edition of text books may be used.

Name of the Program: B.COM (ACCOUNTING AND TAX)

Course Code: G310 OE3.1 (Open Elective Course)

Name of the Course: Financial Literacy

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Course objective: The purpose of this course is to provide an understanding of the basic financial concepts, financial services, banking services and investors protection.

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

CO 1: Describe the importance of financial literacy and list out the institutions providing financial services;

CO 2: Prepare financial plan and budget and manage personal finances;

CO 3: Open, avail, and manage/operate services offered by banks;

CO 4: Open, avail, and manage/operate services offered by post offices;

CO 5:Plan for life insurance and property insurance & select instrument for investment in shares

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Syllabus: **Hours**

Module No. 1: Introduction   **08**

Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.

Module No. 2: Financial Planning and Budgeting   **08**

Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.

Module No. 3: Banking Services **08**

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.

Module No. 4: Financial Services from Post Office **08**

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, KishanVikasPatra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

Module 5: Protection and Investment Related Financial **08**
Services

Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhan mantri Awas Yojana – Rural and Urban.

Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.

Skill Development Activities:
- Visit banks, post offices, and insurance companies to collect information and

required documents related to the services offered by these institutions and to know the procedure of availing of these services.

- Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.

- Prepare personal and family budget for one/six/ twelve month on imaginary figures.

- Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading.

- Any other activities, which are relevant to the course.

Text Books:

1. Avadhani, V. A. Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.

2. Chandra, P. . Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.

3. Kothari, R. Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.

4. Milling, B. E. The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.

5. Mittra, S., Rai, S. K., Sahu, A. P., &Starn, H. J. Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.

6. Zokaityte, A. Financial Literacy Education. London: Palgrave Macmillan.

Note: Latest edition of text books may be used.

Name of the Program: B.COM (ACCOUNTING AND TAX)

Course Code: G 340 DC1.2

Name of the Course FINANCIAL ACCOUNTING-II

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**5 Hrs**	**60 Hrs**

Course objectives: To acquaint students with the basic knowledge of Partnership and LLP Accounts and Company Accounts

Course Outcomes: On successful completion of the course, the Students will be able to
CO1: Understand the concept of shares and debentures, forfeiture, reissue of shares and be able to prepare final accounts of Companies in the form of Statement of Profit and Loss and Balance sheet.
CO2: Identify the method to prepare and present financial statements of various business entities.
CO3: Ability to understand and analyse special accounting transactions and calculate special transactions in accounting like, Average Due Date and prepare Account Current.
CO4: Ability to prepare Final Accounts of Sole Proprietors, Partnerships and Not for Profit Organisations..

Pedagogy: Classroom lecture, problem solving, assignment and skill development

Syllabus:	Hours
Module No. 1: Financial Statements of Not-for-Profit Organisations	**15**

Introduction, Nature of Receipts and Payments Account, Limitations of Receipts and Payments Account, Income and Expenditure Account, Main Sources of Income, Distinction between Receipts and Payments Account and Income and Expenditure Account, Preparation of Income and Expenditure Account from Receipts and Payments Account, Balance Sheet, Educational Institutions, Sources of Finance for Running the Educational Institution, Specific items, Illustrations.

Module No. 2: Accounts from Incomplete Records	**15**

Introduction, Features of Single-Entry System, Types of Single-Entry System, Ascertainment of Profit by Capital Comparison, Techniques of obtaining Complete Accounting Information, Distinction between Business Expenses and Drawings, Illustrations.

Module No. 3: Partnership and LLP Accounts	**15**

Introduction to Partnership Accounts- Definition- Features- Definition Of LLP- Powers of Partners- Fixed and Fluctuating Capital, Treatment of Goodwill in Partnership Accounts- Methods and Need for Goodwill Valuation, Admission of a New Partner- Introduction- Revaluation Account or Profit and Loss Adjustment Account- Reserves in the Balance Sheet- Computation of new profit-sharing ratio- Hidden Goodwill, Retirement of a Partner- Introduction- Calculation of Gaining Ratio- Joint Life Policy- Separate Life Policy, Death of a Partner- Introduction- separate life policy- Special transactions in case of death: payment of deceased partner's share, Dissolution of Partnership Firms and LLPs- Introduction-

Circumstances- Consequences of Dissolution- Winding up of a Limited Liability Partnership, Illustrations.

Module No. 4: Company Accounts	7

Introduction to Company Accounts- Meaning- Salient features- Types of Companies- Maintenance of books of account- Preparation of financial statements, Issue, Forfeiture and Re-Issue of Shares- Introduction and Types of Shares- Calls-in-arrears and calls-in-advance- Forfeiture of shares- Re-issue of forfeited shares- Issue of shares for consideration other than cash, Issue of Debentures- Introduction- Meaning- Features-Types of debentures- Issue of debentures- Interest on debentures, Accounting for Bonus Issue and Right Issue- Introduction- Provisions of the Companies Act, 2013- Effects of Bonus Issue- Accounting for Right issue.

Module No 5: Provisions of the Companies Act	8

Introduction- Provisions of the Companies Act, 2013- Effects of Bonus Issue- Accounting for Right issue, Redemption of Preference Shares- Introduction- Purpose of issuing redeemable preference shares- Provisions of the companies act- Methods of redemption of fully paid-up shares- Redemption of partly called-up preference shares- Redemption of fully called but partly paid-up preference shares, Redemption of Debentures- Introduction- Redemption of Debentures- Debenture Redemption Reserve- Methods of Redemption of Debentures- Purchase of Debentures in Open Market, Illustrations

Skill Developments Activities:

- Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
- Collect Annual Reports of sole proprietors and identify the different components
- Collect annual reports companies, partnership firms and identify accounting concepts and conventions followed in the preparation of the annual reports

References:

1. Accounting: Text and cases - Anthony, R.N. Hawkins, and Merchant (McGraw Hill Education)
2. Introduction to Financial Accounting – Horngren (Pearson Education India)
3. Advanced Accountancy - Shukla M C and Grewal T S (S Chand Publishing)
4. Advanced Accounting: Theory, Method, & Application - Gupta R L (S Chand & sons)
5. Financial Accounting - Jain & Narang (Kalyani publishers
6. Advanced Accountancy – S N Maheshwari (Vikas Publishing House)
7. Principles and Practice of Accountancy - Patil V A & Korlahalli (R Chand & Co,)
8. Financial Accounting: concepts and Applications – V K Goyal (Excel Books India,)

9. Advanced Accounts – S C Gupta (S Chand Publishing,)

	SEMESTER II	
	Name of the Program: B.COM (ACCOUNTING AND TAX)	
	Course Code: G 340 DC2.2	
	Name of the Course: QUANTITATIVE APTITUDE-II	

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**5 Hrs**	**60 Hrs**

Course objectives: To acquaint students with the basic knowledge of Probability, Index number and Permutations and Combinations.

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

CO1: Ability to Symbolise Series, types of series, Coding and Decoding of letters and numbers.

CO2: Identify Direction tests of North, South, East, West and seating arrangements depending on Linear, Circular and Polygon structures.

CO3: Understand and evaluate Blood Relations and Syllogism.

CO4: Develop Logical thinking in categorical propositions like hypothetical and disjunctive propositions.

Pedagogy: : Classroom lecture, interaction, group discussion, case analysis and assignment.

Syllabus:	Hours
MODULE 1: Probability and Theoretical Distributions	**12**

Introduction, Random experiment, Classic definition of Probability or a prior definition, Relative frequency definition or probability, Operation on events-set theoretic approach to probability, Addition theorems or theorem on total probability, Axiomatic or Modern definition of Probability, Conditional probability and Compound theorem of probability, Random variable – Probability distribution, Expected value of a Random variable, Illustrations. Introduction to Theoretical Distributions, Binomial distribution, Poisson distribution, Normal distribution or Gaussian distribution, Illustrations

MODULE 2: Index Numbers and Linear Inequalities	**12**

Introduction, Issues involved, Construction of Index Number, Simple Aggregate Methods, Simple Average of Relatives, Weighted Methods, The Chain Index Numbers, Quantity Index Numbers, Usefulness of Index Number, Deflating time series using index number, Shifting and Splicing of index number, Test of Adequacy, Illustrations. Introduction to Linear Inequalities - Meaning of Inequalities, Linear equation in one variable and the solution space, Summary of Graphical Method, Illustrations.

MODULE 3: Mathematics of Finance, Permutations and Combinations   (12 Hours)

Introduction, Definition of interest and some other related terms, Interest, Principal, Rate of Interest, Accumulated amount (or Balance), Simple interest and Compound interest, Difference between simple interest and compound interest, Conversion period, Effective rate of interest, Annuity, Future Value, Present Value, Sinking Fund, Applications, Leasing, Capital Expenditure (investment decision), Valuation of Bond, Perpetuity, Net Present Value, Nominal rate of return, Compound annual growth rate, Illustrations.

Introduction to Permutations and Combinations, Fundamental Principles of Counting, The Factorial, Permutation, Results, Circular Permutation, Permutation with Restrictions, Combinations, Standard Results, Illustrations.

MODULE 4: Sets, Relations and Functions, Basics of Limits and Continuity functions 10

Meaning of Sets, Venn Diagrams, Product of Sets, Relations, and Functions, Domain & Range of a Function, Various types of functions, Problems and solution using Venn Diagram, Concept of Limit, Useful Rules on Limit, Continuity, Illustrations.

Module No. 5   Differential and Integral Calculus in Business and Economics   14

Differential Calculus- Introduction- Derivatives or Differential Coefficient- Derivatives of a function of function- Implicit Function- Parametric Equation- Logarithmic Differentiation- Geometric interpretation of the derivative, Integral Calculus- Introduction- Methods of Substitutions- Method of Partial Fraction- Definite Integration- Important properties- Determination of Total Revenue Function- Illustrations.

Skill Developments Activities:

- Students are given different project topics where they have to collect primary and secondary data using various methods of collecting data.
- Students need to find the trend value of the sales of a company in different years using time series analysis.
- Students have to analyse the performance of a batsman in 10 matches using coefficient of variation.

References:

1. Logical reasoning – Bradley Harris Dowden (Wadsworth Publishing Company,)
2. Logical Reasoning – Nishit K Sinha (Pearson Education India, 2020)
3. Quantitative Reasoning – Bennett (Benjamin-cummings Publication Company,)
4. Business Mathematics - Sancheti, & V K Kapoor (Sultan Chand & Sons,)
5. Business Mathematics – Kashyap Trivedi (Pearson Education India,)
6. Quantitative Techniques for Managerial Decisions – U K Srivatsava, G V Shenoy and S C Sharma (New Age International Publishers,)
7. Basic Mathematics for Economics, business and Finance – EK Ummer (Routledge,)
8. Mathematics for Economics & Business – R s Bhardwaj (Excel Books India,)
9. Business Mathematics & Statistics – Agarwal B M (Ane Books Pvt Ltd,)
10. Business mathematics and Statistics – Asim Kumar Manna (McGraw-Hill Education,
    Note: Latest edition of text books may be used.

Name of the Program: B.COM (ACCOUNTING AND TAX)

Course Code: G 340 DC3.2

Name of the Course: BUSINESS LAWS-II

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	**4 Hrs**	**50 Hrs**

Course objectives: To acquaint students with the basic knowledge of Indian Partnership Act and Companies Act, 2013.

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

CO1: Describe the process of incorporation of a company and draft the documents like Memorandum of Association and Articles of Association.

CO2: Understand and apply the laws of partnership and Limited Liability Partnership.

CO3: Ability to understand the various common business terminologies used in finance and marketing.

CO4: Identify the features and classification of a company as per the Companies Act of 2013.

Pedagogy: Classroom lecture, interaction, group discussion, case analysis and assignment.

Syllabus:	Hours
Module No. 1: The Indian Partnership Act, 1932	**12**

General Nature of Partnership- Definition of 'Partnership- Firm- Firm Name- Kinds of partnerships- Types of partners-), Elements of partnership, Relations of Partners- Relation of partners to one another- Partnership property- Rights and duties of partners after a change in the firm- Relation of partners to third parties- Effect of admissions by a partner- Effect of notice to acting partner- Rights of transferee of a partner's interest- Minors admitted to the benefits of partnership- Rights of outgoing partner to carry on competing business- Revocation of continuing guarantee by change in firm, Registration and Dissolution of a Firm- Registration of firms- Consequences of non-registration- Dissolution of firm- Consequences of dissolution, Illustrations.

Module No. 2 The Limited Liability Partnership Act, 2008	**12**

Introduction, Limited Liability Partnership- Meaning and Concept, Characteristic of LLP, Incorporation of LLP, Distinction between LLP and Partnership Firm, Distinction between LLP and Limited Liability Company, Illustrations

Module No 3: The Companies Act, 2013	12

Introduction, Company: Meaning and Its Features, Corporate Veil Theory, Classes of Companies Under the act, Mode of Registration/Incorporation of Company, Classification of Capital, Shares, Memorandum of Association, Doctrine of Ultra Vires, Articles of Association, Doctrine of Indoor Management, Illustrations.

MODULE 4: The Negotiable Instruments Act, 1881	14

Introduction, Meaning of Negotiable Instruments, Essential characteristics of Negotiable Instruments, Promissory note, Bills of exchange, Cheque [section 6], Classification of Negotiable Instruments, Negotiation (transfer) of Negotiable Instruments, Dishonour of cheques for insufficiency of funds in the accounts [section 138 to 142], Presentment of instruments, Rules of compensation, Illustrations.

Skill Developments Activities:
- Refer RBI website and identify the different types of banks operating in India.
- Visit any LLP & discuss with about functioning of the business organisation
- Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.
- Identify and prepare report on pros and cons of recent development in the field of banking sector.
- Any other activities, which are relevant to the course

References:

- Business Environment - Francis Cherunilam (Himalaya Publishing House)
- Industrial and Business Law – Tulsian P C (S Chand Publishing)
- Business Laws – Nirmal Singh (Deep & Deep Publications)
- Business Laws - RSN Pillai and Bhagavathi (S Chand and Company)
- Institute of Chartered Accountants of India (SahityaBhavan Publications, Agra)
- Elements of Mercantile Law - N D Kapoor (S Chand and Company, Revised Edition)
- Mercantile Law – M C Kuchhal&VivekKuchhal (Vikas Publishing House)
- Business Environment - ShaikhSaleem (Pearson, Education India)
- Business Environment - A C Fernando (Pearson Education India)
- Essentials of Business Environment: Text, Cases and Exercises - K. Ashwathappa (Himalaya Publishing House)

- Business Environment - Ian Worthington, Chris Britton (FT Prentice Hall, Revised edition)

Note: Latest edition of text books may be used.

Name of the Program: B.COM (ACCOUNTING AND TAX)
Course Code: G 340 OE1.2

Name of the Course: FINANCIAL ECONOMICS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Course Objective: The course seeks to provide students with a deep grasp of Financial economics principles and their practical application, empowering them to comprehend real-world business challenges and devise economic solutions accordingly.

Course Outcomes: On successful completion of the course, the Students will be able to
   a) Explaining about International trade and describe how it differs from internal trade. Elucidate the arguments in favour of and against liberal trade.
   b) Acquaint with the advanced knowledge on the concept of financial economics.
   c) Understand consumer behavior in different market situations.
   d) Understand market structure and demand analysis.

Pedagogy: Class room lecture, Group discussions, Case studies and assignments

Syllabus:	Hours
Module No. 1: Determination of National Income	**06**

National Income Accounting- Introduction- Usefulness and Significance of National Income Estimates- Different concepts of National Income- Limitations and Challenges of National Income Computation, The Keynesian Theory of Determination of National Income- Introduction- Circular flow in a simple two-sector model- Basic concepts and functions- The investment multiplier- Determination of equilibrium income: four sector model- conclusion, Illustrations.

Module No. 2: Public Finance- Fiscal Functions: An Overview,	
Centre and State Finance	**10**

Introduction- the Role of Government in an Economic System- the Allocation Function- Stabilization Function, Market Failure/ Government intervention to correct Market Failure- Introduction- The concept of market failure- Government intervention to minimize market power- Government intervention in the case of merit goods- Price intervention: non-market pricing- Government intervention for equitable distribution, Unit 3: The Process of Budget Making: Sources of Revenue, Expenditure Management and Management of Public Debt- Introduction- The Process of Budget Making- Type of budgets- Public Debt Management, Fiscal Policy- Introduction- Objectives of Fiscal Policy- Types of Fiscal Policy- The Instruments of Fiscal Policy- Government Expenditure as an Instrument of Fiscal Policy-

Taxes as an Instrument of Fiscal Policy- Public Debt as an Instrument of Fiscal Policy-Crowding Out, Illustrations.

Module No. 3: Money Market	08

The Concept of Money Demand: Important Theories- Introduction- The Demand for Money- Post-Keynesian Developments in the theory of Demand for Money- Inventory Approach to Transaction Balances, Friedman's Restatement of the Quantity Theory- The Demand for Money as Behaviour toward Risk, The Concept of Money Supply- Introduction- Rationale of Measuring Money Supply- The Sources of Money Supply- Determinants of Money Supply- The Concept of Money Multiplier- Monetary Policy and Money Supply- Effect of Government Expenditure on Money Supply, Monetary Policy- Introduction- Monetary Policy Defined- Objectives of Monetary Policy- Operating Procedures and Instruments- The Organisational Structure for Monetary Policy Decisions, Illustrations.

Module No. 4: International Trade	08

Theories of International Trade- Introduction- Theories of International Trade- The Mercantilists' View of International Trade- The Heckscher-Ohlin Theory of Trade- Globalization and New International Trade Theory, The Instruments of Trade Policy- Globalization and New International Trade Theory- Forms of Import Tariffs- Technical Measures- Export-Related Measures, Trade Negotiations- Introduction- The Doha Round, G 20 Economies: Facilitating Trade- The Uruguay Round and The Establishment of WTO, Exchange Rate and Its Economic Effects- Introduction- The Exchange Rate- The Exchange Rate Regimes- The Foreign Exchange Market- Impacts of Exchange Rate Fluctuations on Domestic Economy, International Capital Movements- Introduction- Types of Foreign Capital- Reasons for Foreign Direct Investment- Potential Problems Associated with Foreign Direct Investment- Overseas Direct Investment by Indian Companies, Illustrations.

Module No. 5 Indian Economy	08

Status of Indian Economy: Pre - Independence Period (1850 -1947), Indian Economy: Post-Independence (1947- 1991), The Era of Reforms, The Economic Reforms of 1991, GDP Growth Rates Post 1991 Reforms, NITI Aayog: A Bold Step for Transforming India, The Current State of the Indian Economy: A Brief Overview, Conclusion, Illustrations.

Skill Developments Activities:

- Acquire basics of money market operations& functioning of the money market through intermediaries.

- Acquire knowledge about the functioning of the economic system & about economic fluctuations.

- Gains hand on experience of working of the banking system & the monetary policy.

- Understand the importance of Inter-National Finance

- Any other activities, which are relevant to the course.

References:

- Kuldeep Gupta Raj Kumar, Business Economics, UDH Publishers & Distributors (P) Ltd.; 4th Edition.
- Modern Economic Theory – Sampat Mukherjee (New Age International, Revised Ed)
- M.anagerial Economics – Thomas J Webster (Lexington Books)
- Macro Economics – Errol Dsouza (Pearson education India, Revised Edition)
- Managerial Economics – G S Gupta (Tata McGraw-Hill Education)
- Managerial Economics - D.N. Dwivedi (Vikas Publishing House, Revised Edition)
- Managerial Economics: Concepts and Principles – Donald N Stengal (Business Expert Press)
- Microeconomics Theory – D N Dwivedi (Pearson Education India, Revised Edition.
- Macro Economics Analysis - Edward Shapiro (Galgotia Publications)
- Modern Macro Economics – Sanjay K Chugh (MIT Press)

Note: Latest edition of text books may be used.

Name of the Program: B.COM (ACCOUNTING AND TAX)

Course Code: G 310 OE2.2 (Open Elective Course)

Name of the Course: Financial Environment

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Course Objective: To acquaint students with the knowledge of fiscal policy, monetary policy and financial sector reforms influencing the financial environment of the economy.

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

CO1: Understand the fundamentals of Indian Economy and its significance.

CO2: Evaluate the impact of monetary policy on the stakeholders of the Economy.

CO3: Assess the impact of fiscal policy on the stakeholders of the Economy.

CO4: Examine the status of inflation, unemployment and labour market in India

CO5: Inference the financial sector reforms in India.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Syllabus:	Hours

Module No. 1: Fundamentals of India Economy   08

Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Marco financial indicators.

Module No. 2: Monetary Policy   08

Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF - RBI Role, functions and its Governance

Module No. 3:   Fiscal Policy   08

Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.

Module No. 4: Inflation, Unemployment and Labour market   08

Introduction - **Inflation:** Causes of rising & falling inflation-inflation and interest rates-social costs of inflation; **Unemployment** – natural rate of unemployment-frictional & wait

unemployment. **Labour market** and its interaction with production system; Phillips curve-the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational

Module 5: Financial Sector Reforms: 08

Introduction - Financial sector reforms - Recommendation & action taken -SARFESI Act-Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need-mission-objectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks.

Skill Development Activities:

- Collect last ten year GDP rate and examine the same.
- Collect last two years monetary policy rates of RBI and analyse the impact of the same.
- Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor.
- Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report.
- Identify the recent financial sector reforms in India.
- Any other activities, which are relevant to the course.

Text Books:

1. V K Puri and S K Mishra, Indian Economy, HPH.
2. Datt and Sundharam's, Indian Economy, S Chand
3. Ramesh Singh, Indian Economy, McGraw Hill education.
4. Khan and Jain, Financial Services, Mcgraw Hill Education, 8th edition
5. RBI working papers
6. Mistry of Finance, GOI of working papers
7. SEBI Guidelines Issued from time to time.

Note: Latest edition of text books may be used.

Name of the Program: B.COM (ACCOUNTING AND TAX)

Course Code: G 310 OE3.2 (Open Elective Course)

Name of the Course: Investing in Stock Markets

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Course Objective: To equip students with the basic skills required to operate in stock market, basics of Investing, the Investment Environment as well as Risk & Return.

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

CO1: Explain the basics of investing in the stock market, the investment environment as well as risk & return.

CO2: Analyze Indian securities market;

CO3: Examine EIC framework and conduct fundamental analysis;

CO4: Perform technical analysis;

CO5: Invest in mutual funds market.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Syllabus:	Hours

Module No. 1: Basics of Investing   08

Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.

Module No. 2: Fundamental Analysis   08

Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.

Module No. 3: Technical Analysis   08

Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic

and advanced interactive charts. Do's& Don'ts of investing in markets.

Module No. 4: Indian Stock Market   08

Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations

Module 5: Investing in Mutual Funds   08

Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

Skill Development Activities:

- Work on the spreadsheet for doing basic calculations in finance.

- Learners will also practice technical analysis with the help of relevant software.

- Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.

- Calculate of risk and return of stocks using price history available on NSE website.

- Prepare equity research report-use of spreadsheets in valuation of securities, fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.

- Any other activities, which are relevant to the course.

References:
1. Chandra, P. Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
3. M., &Madhumathi, R. Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P.. Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.
Note: Latest edition of text books may be used.

Question paper pattern for DSC, DSE and Open Elective papers for the semester examination
B.COM. Semester – Degree Examination　　　**Pattern 40: 60** **Time: 2 1⁄2 Hours**　　　　　　　　　　　　　　　**Max Marks: 60**
SECTION – A Answer any FIVE out of SEVEN questions　　**(5x2=10)**
SECTION – B Answer any FOUR out of SIX questions　　**(4x5=20)**
SECTION – C Answer any TWO out of FOUR questions (**2x15=30)**