B.COM. SEMESTER – 1

1	MAJOR 1	FINANCIAL ACCOUNTING – 1

Name of the Course:	**Financial Accounting – 1**
Course credit:	**04**
Teaching Hours:	**60 (Hours)**
Total marks:	**100**

Objectives:

This course aims at equipping the students with the basic principles ad concepts of financial accounting. The course helps to learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Understand Concept of financial accounting, objectives and need of financial accounting;
2. Demonstrate accounting process for various stakeholders;
3. Prepare accounts of amalgamation of partnership firms in the books of Transfer firms and Purchaser firm
4. Give accounting treatments in the books of the Consignor and Consignee
5. Prepare joint venture accounts with various methods
6. Give accounting Treatment of joint life policy premium paid by the firm.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO FINANCIAL ACCOUNTING	
Introduction, Meaning & Nature, Objectives, Characteristics, Users of financial accounting, Nature of financial accounting, Functions of financial accounting, Accounting process, Book Keeping and Recording business transactions (brief), accounting concepts and conventions, Generally Accepted Accounting Principles (GAAP).	**12**
UNIT NO. 2 : ACCOUNTS OF AMALGAMATION OF PARTNERSHIP FIRMS	
- Meaning-Objectives-Reasons of Amalgamation of Partnership Firms - Important accounting issues related to amalgamation - Accounting procedure for amalgamation: [A] In the books of Transferor/Old firms [B] In the books of Transferee/New firm - Amalgamation in the form of Absorption [Method to prepare Business Purchase Account] - **Practical Questions**	**12**
UNIT NO. 3 : CONSIGNMENT ACCOUNTS	
- Introduction, Meaning and Features of consignment - Consignment, Sale and Goods sent on Sale or Return - The Process and Different terminologies of consignment - Terms and conditions of Consignment Agreements - Consignment transactions and Ledger Accounts - Accounting treatments in the books of the Consignor and Consignee ➢ **Practical Questions**	**12**
UNIT NO. 4 : ACCOUNTS OF PIECEMEAL DISTRIBUTION OF CASH AMONG PARTNERS	

- Introduction, Meaning and Objectives - Classification of liabilities - The order of discharging liabilities in piecemeal distribution of cash - Order/Method of Payment of Cash to Partners: (a) Surplus Capital Method (Proportionate Capital Method) (b) Maximum Loss Method - **Practical Questions of both methods**	**12**
UNIT NO. 5 : JOINT VENTURE ACCOUNTS	
- Introduction- - Meaning and characteristics of Joint Venture - Accounting procedure for Joint Venture transactions - Various methods for Joint Venture Accounting [A] Recording Joint Venture transactions by only one partner [B] Recording Joint Venture transactions by all partner [C] Joint Venture for goods sending on consignment [D] Independent books for Joint Venture when a separate Joint Bank Accounting is used [E] Memorandum Joint Venture Account - **Practical Questions**	**12**
Total Lectures/Hours	**60**

Important Instruction for paper setter:
Format of Question paper for will be as follows:

CONTINUOUS AND COMPREHENSIVE EVALUATION (CCE)		**50**
SEMESTER END EVALUATION (UNIVERSITY) [50 MARKS]		
Sr. No.	**Particulars**	**Marks**
1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	10
2	PRACTICAL QUE. -2 (From Unit 1) (OR) PRACTICAL QUE. 2 (From Unit 1)	10
3	PRACTICAL QUE. -3 (From Unit 1) (OR) PRACTICAL QUE. 3 (From Unit 1)	10
4	PRACTICAL QUE. -4 (From Unit 1) (OR) PRACTICAL QUE. 4 (From Unit 1)	10
5	PRACTICAL QUE. -5 (From Unit 1) (OR) PRACTICAL QUE. 5 (From Unit 1)	10
		50
	Total Marks	**100**

Suggested Readings:

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol. I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.
11. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi

Note: Learners are advised to use latest edition of text books.

B.COM. SEMESTER – 1		
2	MAJOR 2	BUSINESS ACCOUNTING - 1

Name of the Course: **Business Accounting - 1**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:
The course aims to help learners to acquire conceptual knowledge on business accounting, to impart skills for recording various kinds of business transactions and to maintain accounts.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Know professional persons and their transactions. Prepare final accounts of professional persons under the different methods;
2. Recording transactions and preparing accounts under Hire Purchase System and record accounting treatments under Hire Purchase Trading Account Method;
3. Prepare account current and calculate average due dates;
4. Maintain accounting journal entries for different transactions of replacement accounts and prepare accounts;
5. Prepare voyage account by different voyage related transactions;

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : ACCOUNTS OF PROFESSIONAL PERSONS	
- Introduction-Meaning - Important accounting terms related to professional persons - Accounting system: Cash Basis and Mercantile [Accrual] basis - Accounting treatment for Professional Persons' Annual Accounts - **Practical Questions** relating to Professional Persons such as, ➢ Solicitors ➢ Chartered Accountants ➢ Doctors and Medical Practitioners ➢ Architectures ➢ Engineers ➢ Consultants ➢ Advocates-Lawyers	12
UNIT NO. 2 : HIRE PURCHASE SYSTEM	
- Introduction and Meaning - Concept of Hire Purchase Agreement - Important accounting terms related to hire purchase system; - Difference between Installment system and Hire Purchase system - Accounting treatments under Hire Purchase Equivalent to Cash Price Method - Only brief theoretical explanation of Installment – Interest Suspense Account Method (No Practical of this method) - Only brief theoretical explanation of Hire Purchase Trading Method under Debtors Method and Debtors and Stock Method (No Practical of this method). - **Practical Questions**	12
UNIT NO. 3 : ACCOUNT CURRENT AND AVERAGE DUE DATE	
- Introduction & Meaning of account current	12

- Preparation of Account Current: A. Forward Method B. Epoque or Backward Method C. Daily Balance Method - Introduction & Meaning of average due date - Steps involved in calculating average due date - **Practical Questions**	
UNIT NO. 4 : REPLACEMENT ACCOUNTS	
- Introduction & Meaning of Replacement - Concept of Capital-Revenue transactions - Classification of transactions with Examples - Replacement expenditures - Allocation of Replacement expenditures: Revenue-Capital - Accounting Treatments: Journal ledger entry and Accounts - **Practical Questions**	**12**
UNIT NO. 5 : VOYAGE ACCOUNTING	
- Introduction-Meaning- Objectives - Need of Voyage Accounting - Time period of voyage - Special items and Terms - Incomes & Expenses related to voyage - Preparation of Voyage Account - **Practical Questions**	**12**
Total Lectures/Hours	**60**

Only practical questions are important for Semester End University Exam.

Suggested Readings:

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol.I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.
11. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi

Note: Learners are advised to use latest edition of books.

B.COM. SEMESTER – 1

3	**MINOR 1**	**BUSINESS ADMINISTRATION – 1 (BUSINESS ORGANIZATION)**

Name of the Course: **Business Administration – 1 (Business Organization)**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:
The course aims to familiarize the students with the forms of business organisation and contemporary issues.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Examine the dynamics of the most suitable form of business organisations in different situations.
2. Evaluate the various elements affecting the business environment.
3. Analyse business models for different organisations.
4. Record and report emerging issues and challenges of business organisations.
5. Defend changes in the working pattern of modern organisations

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business	**12**
UNIT NO. 2 : BUSINESS ENTERPRISES	
Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions.	**12**
UNIT NO. 3 : BUSINESS ENVIRONMENT	
Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP.	**12**
UNIT NO. 4 : ENTREPRENEURSHIP: FOUNDING THE BUSINESS	
Entrepreneur-Entrepreneurship-Enterprise; entrepreneurial ideas and opportunities in contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Startup India, Make in India, Globalization.	**12**
UNIT NO. 5 : CONTEMPORARY ISSUES OF BUSINESS ORGANISATIONS	
Emerging Issues and Challenges; Innovation in Organisational Design; Learning Organisations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalisation and Technological innovations.	**12**
Total Lectures/Hours	**60**

Suggested Readings:

1. Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
2. Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.
3. Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
4. Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
5. Koontz, H., &Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
6. Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt. Ltd.
7. Vasishth N., Rajput N., Business Organisation & Management. Kitab Mahal. Delhi.

Note: Learners are advised to use latest edition of text/reference books

B.COM. SEMESTER – 1

4	MDC 1	EVENT MANAGEMENT

Name of the Course: **Event Management**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:
The course aims to equip learners with the skills to plan and manage events.
Learning Outcomes:
After completion of the course, learners will be able to:
1. Exhibit the capability to organize a formal event;
2. Analyse, interpret, and present the learning lessons of organizing the event and Critical Success Factors;
3. Create, organize, and manage team;
4. Prepare and present the promotional material;
5. Plan and prepare sponsorship proposals.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Management: meaning and functions. Event Management: Concept, and Scope, **Categories of Events**: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.	**12**
UNIT NO. 2 : PLANNING AND ORGANIZING FOR EVENTS	
Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management.	**12**
UNIT NO. 3 : MANAGING TEAM	
Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication.	**12**
UNIT NO. 4 : EVENT MARKETING, ADVERTISING, & PR	
Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, Website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.	**12**
UNIT NO. 5 : SPONSORSHIP	
Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship–for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership.	**12**
Total Lectures/Hours	**60**

Suggested Readings:

1. Hariharan and Annie Stephen (2017). Event Management. Himalaya Publishing House Pvt Ltd.
2. Conway, D. G. (2006). The Event Manager's Bible. Devon: How to books Ltd.
3. Goldblatt, J. (2005). Special Events: Event Leadership for a New World. New Jersey: John Wiley & Sons Inc.
4. Hoyle, L. H. (2002). Event Marketing. New Jersey: John Wiley & Sons Inc.

Note: Learners are advised to use latest edition of text/reference books

B.COM. SEMESTER – 1

5	AEC 1	LIFE SKILLS – 1

Name of the Course:	**Life Skills – 1**
Course credit:	**02**
Teaching Hours:	**30 (Hours)**
Total marks:	**50**

Objectives:
The aim of this course is to enhance the employability skills and maximize the potential of the students by introducing them to the principles that underly personal and professional success, and help them acquire the skills needed to apply these principles in their lives and careers.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Define and Identify different life skills required in personal and professional life;
2. Develop an awareness of the self and apply well-defined techniques to cope with emotions and stress.;
3. Use appropriate thinking and problem solving techniques to solve new problems.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 INTRODUCTION	
Overview of Life Skills: Meaning and significance of life skills, Life skills identified by WHO: Self-awareness, Empathy, Critical thinking, Creative thinking, Decision making, problem solving, Effective communication, interpersonal relationship, coping with stress, coping with emotion.	**10**
UNIT NO. 2 LIFE SKILLS FOR PROFESSIONALS:	
Introduction, positive thinking, right attitude, attention to detail, having the big picture, learning skills, research skills, perseverance, setting goals and achieving them, helping others, leadership, motivation, self-motivation, and motivating others, personality development, IQ, EQ, and SQ	**10**
UNIT NO. 3 SELF-AWARENESS	
Introduction, definition, need for self-awareness; Coping With Stress and Emotions, Human Values, tools and techniques of SA: questionnaires, journaling, reflective questions, meditation, mindfulness, psychometric tests, feedback.	**10**
Total Lectures/Hours	**30**

Suggested Readings:

1. Shiv Khera, You Can Win, Macmillan Books, New York, 2003.
1. Barun K. Mitra, “Personality Development & Soft Skills”, Oxford Publishers, Third impression, 2017.
2. ICT Academy of Kerala, "Life Skills for Engineers", McGraw Hill Education (India) Private Ltd., 2016.
3. Caruso, D. R. and Salovey P, “The Emotionally Intelligent Manager: How to Develop and Use the Four Key Emotional Skills of Leadership”, John Wiley & Sons, 2004.
4. Kalyana, “Soft Skill for Managers”; First Edition; Wiley Publishing Ltd, 2015.
5. Larry James, “The First Book of Life Skills”; First Edition, Embassy Books, 2016.
6. Shalini Verma, “Development of Life Skills and Professional Practice”; First Edition; Sultan Chand (G/L) & Company, 2014.

Note: Learners are advised to use latest edition of books

B.COM. SEMESTER – 1

6	SEC 1	TIME MANAGEMENT

Name of the Course: **Time Management**
Course credit: **02**
Teaching Hours: **30 (Hours)**
Total marks: **50**

Objectives:
The Course is designed to understand the importance of Time Management in real life.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Identify the importance of Time Management;
2. Identify and record their personal goals and priorities;
3. Plan their schedules effectively and understand and apply the basic principles of productivity to their own life;
4. Enumerate Time wasters;
5. Identify procrastination signs & tackle it.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Meaning, characteristics, objectives of Time Management, Significance of Time Management, Ingredients of Time, Basic principles.	**10**
UNIT NO. 2 : TIME WASTERS	
Introduction, Meaning, Office environment, Meetings – Telephone calls, Visitors – Poor delegation, Inability to say “No”, Internet – Televisions, Emotional blocks to Time Management.	**10**
UNIT NO. 3 : TIME MANAGEMENT TOOLS	
Ways to overcome Time Wasters, Planning Components and Time Management – objective, policy, programmes, schedule, strategies, TIME TECH System, Budget – best tools for Time Management, How to save time? **Application of Time Management:** Learning Time Management, Practical Experience and games on; Goal Setting, Prioritizing, Weekly plan, Creative Time Management ideas.	**10**
Total Lectures/Hours	**30**

Suggested Readings:

1. The seven habits of effective people by Stephen R. Covey Simon , Schuster Publishers,1990
2. Managing Time for a Competitive Edge by Bharti R.L. , S.Chand
3. Graham Roberts- Phelps, Handbook of Time Management Working Smarter, New Delhi, Crest Publishing Huuse,2003
4. Dr. Jan Yager, Creative Time Management for the New Millennium, Mumbai, Jaico Publishing,2001
5. Gary kroehnert, Taming Time, New Delhi, Tata McGraw Hill Publishing Company Ltd,2004

Note: Learners are advised to use latest edition of text/reference books

B.COM. SEMESTER – 1		
7	VAC 1	INDIAN KNOWLEDGE SYSTEM 1

Name of the Course: **Indian Knowledge System 1**
Course credit: **02**
Teaching Hours: **30 (Hours)**
Total marks: **50**

Objectives:
The objective of the course is to set a stage for understanding the architecture of the Ancient Indian Knowledge Systems and to develop an overall understanding of their role and relevance to the contemporary society

Learning Outcomes:
After completion of the course, learners will be able to:
1. Identify the concept of Traditional knowledge and its importance;
2. Explain the need for and importance of protecting traditional knowledge;
3. Explain the importance of Traditional knowledge in Agriculture and Medicine;
4. Know history of Indian economy thoughts and Kautiya's Economic thoughts;
5. Interpret the concepts of concept of Indian business model.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO INDIAN KNOWLEDGE SYSTEM	
Introduction, Definition, Concept of Indian Knowledge System (IKS), A broad overview of disciplines included in the IKS, and historical developments, Scope of IKS, Organization of IKS, IKS based approaches on Knowledge Paradigms, IKS in ancient India and in modern India	10
UNIT NO. 2 : IKS AND INDIAN SCHOLARS, INDIAN LITERATURE	
Introduction, Philosophy and Literature (Maharishi Vyas, Manu, Kanad, Pingala, Parasar, Banabhatta, Nagarjuna and Panini), Mathematics and Astronomy (Aryabhatta, Mahaviracharya, Bodhayan, Bhashkaracharya, Varahamihira and Brahmgupta), Medicine and Yoga (Charak, Susruta, Maharishi Patanjali and Dhanwantri), Shastra (Nyaya, vyakarana, Krishi, Shilp, Vastu, Natya and Sangeet)	10
UNIT NO. 3 : INDIAN ECONOMY THOUGHTS AND MODEL	
History of Indian Economy Thoughts: Context from Dharmashastras, Shukraniti, Mahabharata, and Arthashastra; Kautiya's Economic thoughts in specific India and Global GDP: Ancient India.	10
Total Lectures/Hours	**30**

Suggested Readings:

1. An Introduction to Indian Knowledge Systems: Concepts and Applications, B Mahadevan, V R Bhat, and Nagendra Pavana R N; 2022 (Prentice Hall of India).
2. Indian Knowledge Systems: Vol I and II, Kapil Kapoor and A K Singh; 2005 (D.K. Print World Ltd).
3. Kanagasabapathi; "Indian Models of Economy, Business and Management", Third Edition,
4. Prentice Hall India Ltd., Delhi.
5. Lotus and Stones; Garuda Prakashan (31 October 2020); Garuda Prakashan Pvt. Ltd.
6. Dwivedi D.N., Essentials of Business Economics, Vikas Publications, Latest Edition.
7. Inida Uninc by Prof. R Vaidyanathan, Westland ltd.Publication
8. Economic Sutras by Prof. Satish Y. Deodhar, IIMA Books series

9. Black Money Tax Heaven by R Vaidyanathan, Westland ltd. Publication

Note: Learners are advised to use latest edition of text/reference books