B.COM.SEMESTER–5		
1	MAJOR11	CORPORATEACCOUNTING–1

Nameof the Course: **CorporateAccounting– 1**
Coursecredit: **04**
TeachingHours: **60(Hours)**
Totalmarks: **100**

Objectives:
Thecourseaimstohelplearnerstoacquireconceptualknowledgeofcorporateaccounting system and to learn the techniques of preparing the financial statements of companies.

LearningOutcomes:
Aftercompletionofthecourse,learnerswillbeableto:
1. Understandconceptandnatureofcorporateaccounting;
2. PreparefinalaccountsofcompanyasperprovisionsofCompaniesAct2023;
3. RecordtransactionsofredemptionofRPSandpreparebalancesheetafterredemptionof RPS
4. Record transactions of internal reconstruction of company and prepare balance sheetafter internal reconstruction of company;
5. Understand the provisions related to underwriting commission and record transactions related to underwriting commission.

PARTICULAR	NO.OF LECTURES
UNITNO.1:FINALACCOUNTSOFCOMPANY [AsperNewProvisionsofCompaniesAct-2013]	
- Introduction-Meaning-Legalframework-CompaniesAct-2013 - VariousschedulesforFinancialStatementsasperCompaniesAct-2013 - AccountingadjustmentsrelatingtoFinalaccountsofcompany - Depreciation-Provisionsfortaxation-AllocationsandDividends - **Practical Questions** regarding preparation of final accounts of company (Vertical)	**12**
UNITNO.2:REDEMPTIONOFREDEEMABLEPREFERENCE SHARES	
- Introduction–Meaning-exceptiontorule,can'tpurchaseits'ownshares - ProvisionsofCompaniesAct-2013forredemptionofpreferenceshares - Section55,63,69CapitalRedemptionReserve,BonusShareetc. - Accountingtreatment:JournalledgerentriesandVerticalBalance sheet - **PracticalQuestions**	**12**
UNITNO.3:CAPITALREDUCTIONS[INTERNALRECONSTRUCTION]	
- IntroductionandMeaningandMethodsofCapitalReduction - DifferencebetweenInternalandExternalReconstruction - AccountingEntries - CapitalReductionA/CandVerticalBalancesheet - **PracticalQuestions**	**12**
UNITNO.4:ACCOUNTSOFUNDERWRITINGCOMMISSION	
- Introduction,Meaning,AdvantagesofUnderwriting, - ProvisionsofCompaniesAct2013forUnderwritingCommission, - ClassificationofApplication:MarkedandUnmarkedApplication, - UnderwritingContractandits'typesandSub-underwritingcontract,	**12**

- Determination of underwriters' liabilities according to Contracts (preparing statement of underwriters' liabilities), - Accountingtreatment:JournalEntries-Ledgers'A/Csinthebooksofcompany, - **PracticalQuestions**	
TotalLectures/Hours	**60**

Note:OnlyPracticalquestionsshouldbeaskedinUniversityExam.

SuggestedReadings:

1. AmitabhaMukherjeeandMohammedHanif;ModernAccounting
2. AshokSehagal-DeepakSehagal;AdvancedAccounting(TaxmannAlliedServices-Delhi)
3. Dr.R.K.SharmaandDr.R.S.Popli;Accountancy(SelfTutor),
4. Dr.B.M.AgrawalandDr.M.P.Gupta;AdvancedAccounting,
5. M.C.ShuklaandT.S.Grewal;AdvancedAccounts,(SultanChand&Sons,Delhi)
6. NarayanSwamy;FinancialAccounting,(PrenticeHallIndia,NewDelhi)
7. NegisR.F;FinancialAccounting:(TataMcGrawHill,NewDelhi)
8. P.C.TulsianFinancialAccounting:(TataMcGrawHill,NewDelhi)
9. R.L.Gupta&M.Radhaswamy;CompanyAccounts:(SultanChand&Sons-NewDelhi)
10. R.S.N.Pillai,Bhagawathi,S.Uma;PracticalAccounting:(S.Chand&Co.NewDelhi)
11. S.Daver;AccountingStandards:(TaxmannAlliedServices,(P)Ltd;NewDelhi)
12. S.N.Maheshwari;CorporateAccounting:(VikasPulishinghousePvt.Ltd.NewDelhi)
13. S.P.Jain&K.L.Narang;CompanyAccounts:(KalyaniPublishers,NewDelhi)
14. SanjeevSinghal;AccountingStandards:(BharatLawHousePvt.Ltd;NewDelhi)
15. ShuklaM.C.&T.S.Grawal;AdvancedAccountancy:(SultanChand&sons,NewDelhi)
16. StudyMaterialofTheInstituteofCostAccountsofIndia,Paper10:CorporateAccounting and Auditing (https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf)
17. Study Material of The Institute Of Company Secretaries of India, Paper 5: Corporate and Management Accounting (https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf)

Note:Learnersareadvisedtouselatesteditionoftextbooks.

B.COM.SEMESTER–5		
2	MAJOR12	BUSINESSACCOUNTING–5 (DIGITALACCOUNTINGUSINGTALLY–1)

Nameof the Course: **BusinessAccounting–5(DigitalAccountingusingTally–1)**
Coursecredit: **04(02+02)**
TeachingHours: **30+60 (Hours)**
Totalmarks: **100**

Objectives:
- Thecourseaimstodevelopclearunderstandingaboutcomputerizedaccountingsystem
- ToequipstudentswiththepracticalskillsneededtouseTallyPrimeforaccounting
- Toskillstudentstousecomputerizedaccountingsoftwareforrealtimeapplications

LearningOutcomes:
Aftercompletionofthecourse,learnerswillbeableto:
1. ExplainthefeaturesandimportanceofTallyPrimeinaccounting;
2. Create,alter,anddeletecompaniesinTallyPrime;
3. Createstockgroups,stockitems,andunitsofmeasurement;
4. Recordinventorytransactionsusingpurchaseandsalesvouchers;
5. ImplementusersecurityandpasswordprotectioninTallyPrime

PARTICULAR	NO.OF LECTURES
UNITNO.1:BASICSOFACCOUNTINGANDTALLYPRIME	
BasicsofAccounting: Introduction,TypesofAccounts,AccountingPrinciplesor concepts, Mode of Accounting, Rules of Accounting, Double-entry system of bookkeeping, Recording of Business Transactions, Preparation of Financial Statements, Computerised Accounting **Basics of TallyPrime:** IntroductiontoTallyPrime, DownloadingandInstallation, TypesofLicenseinTallyPrime,Features&BenefitsofTallyPrime,WorkingTally PrimeinEducationalMode,CompanyCreationandSettingupCompanyFeatures and Configurations in Tally Prime.	7+12
UNITNO.2:MAINTAININGCHARTOFACCOUNTS	
Maintaining Chart of Accounts: Introduction to Chart of Accounts, Accounting Masters, Creation of Groups & Ledgers, Alteration & Deletion of Masters, Multi-Masters Creation and Display, **Practical Exercises**. **Inventory Masters:** Three Category of Inventory Masters, Inventory Masters-Stock Groups, Flow Chart of Stock groups creation in Tally, Stock Category, Flow Chart of Stock Category Model in Tally Prime, Units of Measures, Godown, Stock items,**PracticalExercises**	8+16
UNITNO.3:RECORDINGACCOUNTINGTRANSACTIONS&BASICREPORTS	
Recording Accounting Transactions: Recording Accounting Transactions and Vouchers in Tally Prime: Business Scenarios, Receipt Voucher, Contra Voucher, Payment Voucher, Purchase Voucher, Sales Voucher, Debit Note Voucher, Credit Note Voucher, Journal Voucher, Practical Exercises **BasicReports:**GeneratingFinancialAccountsReportsinTallyPrime,Generating MIS (Management Information System) Reports in Tally Prime, **Practical Exercises**	8+18
UNITNO.4:TECHNOLOGICALADVANTAGESOFTALLYPRIME	
IntroductiontoDataSecurity,SecurityControl,Accessingthecompanyusing securitylevel,TallyVault,BackupandRestore,SplitCompanyData,Exportand	7+14

ImportofData,CompanyDataRepair,Printingvariousreports,**Practical Exercises**	
TotalLectures/Hours	**30+60**

Credit:

- 1credit=1hour(lecture)and1credit=2hours(practical)
- Total30hoursoftheoryteachingworkpersemesterandadditional60hoursofpractical per semester.
- Theory2Hours/week=2creditsandadditionalpractical4hours/week=2credits.Total credits = 4.

Examination:

- UniversityExamination-Totalmarks50,Universityexamination:2Hours
- Internal Examination - 20 Marks + Practical Examination – 30 Marks at College Level = Total 50 Marks
- **InternalExamination(20Marks)**

Sr.No.	Particular	Marks
1	Assignments	10
2	Test	10
	TOTAL	20

- **PracticalExamination(30Marks)**
  Universitywillprovide thedetail informationofPracticalexaminationincludingtime, date and practical exam exercise.

PassingStandard:

- Studentmustobtainminimum36%marksintheoryandpracticalboth
- Minimum36%(minimum18marksinUniversityexaminationandminimum 7marksin internal examination and 11 marks in practical examination)

WhoCan Teach:

Digital Accountancy Using Tally subject can be taught by Accountancy and Commerce subject professors/faculty. This subject can also be taught by Computer science subject professors/faculty.

SuggestedReadings:

1. TDLReferenceManualofTallyPrime(https://help.tallysolutions.com/seriesa/rel-5-4/en/help/TDL_Reference_Manual.pdf)

Note:LatestEditionsoftheabovebooksmaybeused.

B.COM.SEMESTER–5		
3	MAJOR13	MANAGEMENTACCOUNTING

Nameof the Course: **ManagementAccounting**
Coursecredit: **04**
TeachingHours: **60(Hours)**
Totalmarks: **100**

Objectives:

- To enable the students to get knowledge about the various techniques of Management accounting
- The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making..

LearningOutcomes:

Aftercompletionofthecourse,learnerswillbeableto:

2. Describetheconceptofmanagementaccountingandunderstandtheprimarypurposeof management accounting;
3. Understandhowtoevaluateacompany'sfinancialhealthandperformancebycomparing financial data;
4. Understandhowfundflowanalysishelpsstakeholdersinmakinginformedbusinessand financial decisions;
5. Analyzehowchangesinfinancialpositionoccurduetooperational,investing,and financing activities;
6. Prepare flexible budget and to measure the performance of the business firm applying budgetary control measures;
7. Analysecost,volumeandprofitandtosolveshortrundecisionmakingproblemsapplying marginal costing and Break-Even technique.

PARTICULAR	NO.OF LECTURES
UNITNO.1INTRODUCTIONOFMANAGEMENTACCOUNTING&RATIOANALYSIS	
[A] INTRODUCTIONOFMANAGEMENTACCOUNTING: Introduction, Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting, Advantages and Limitations of management accounting, Tools of management accounting **[B] RATIOANALYSIS:** - Introduction-FinancialAnalysisandInterpretation-(BriefExplanation) - MeaningandNatureofRatio-AccountingRatioandRatio Analysis - Importance&UtilityandLimitationsofRatio Analysis - **ClassificationofAccountingRatios** [A] TraditionalClassification: (Revenue,Balance-SheetandComposite) [B] FunctionalClassification: (As per Accounting Data and User-Parties,Different Ratios for Solvency, Liquidity, Turnover and Profitability) - **PracticalProblems*(ExcludingReversetypesofPracticalProblems)***	**15**
UNITNO.2:FUNDFLOWSTATEMENT&CASHFLOWSTATEMENT	
FUNDFLOWSTATEMENT:	**18**

- Accounting&Managerialmeaningoftheterm"Fund","Fundflow"&"Fund flow statement" - SourcesandApplicationofFundFlow - Importance & Managerial utility of fund flow statement & Limitations of fund flow statement - ProceduretoprepareWorkingcapitalstatement,Profit&lossadjustment account and fund flow statement - **PracticalQuestions**RelatingtoprepareFundflowstatement **CASHFLOWSTATEMENT:** - Accounting&Managerialmeaningoftheterm“Cash”,“CashFlow”&“Cash Flow Statement” - SourcesandApplicationofCashFlow - IndianAccountingStandardNo.3/IndAS7 - ImportanceandManagerialUtility-LimitationsofCFS - **Practical Questions**Relating to prepare CFS (as per Indian Accounting Standard No. 3/ Ind AS 7)	
UNITNO.3:BUDGETARYCONTROLANDFLEXIBLEBUDGET	
[A] BUDGETING&BUDGETARYCONTROL[Theoreticalconcept] - Concept of budget;different types of budgets; budgeting and budgetary control; - Meaning,objectives,merits,andlimitationsofbudgetarycontrol **[B] FLEXIBLEBUDGET:** - Introduction,Meaningoffixedandflexiblebudget - Featuresofaflexiblebudget - ObjectivesandUtilityofflexiblebudget - StepsinPreparingaFlexibleBudget - ApplicationofFlexibleBudgetinCostControlandDecisionMaking - **PracticalQuestions**	**15**
UNITNO.4:MARGINALCOSTING	

- Introduction
- MeaningofMarginalCostandMarginalCosting
- Assumptions-CharacteristicsofMarginalCosting
- AdvantagesofMarginalCosting
- LimitationsofMarginalCosting
- **Break–EvenAnalysis:** [Meaning-Assumptions-Utility-Limitations]
- **ImportantTerms:**
    ➢ [BEP-Contribution-PVR-MarginofSafety]
    ➢ MarginalCostingasaToolforDecisionMaking
    ➢ KeyFactor[Material&Labouronly]
- **PracticalQuestions**
	12

TotalLectures/Hours	**60**

SuggestedReadings:

1. Horngren,C.T.,Sundem,G.L.,Stratton,W.O.,Burgstahler,D.,&Schatzberg,J.(2005). *IntroductiontoManagementAccounting*.NewJersey:PearsonPrenticeHall.
2. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013). *Management Accounting Information for Decision-Making and Strategy Execution.* London: Pearson Education.
3. Hilton, R. W., & Platt, D. E. (2011). *Managerial Accounting: Creating Value in a Global Business Environment*. New York: McGraw Hill Education.

B.COM.SEMESTER–5		
4	MINOR4	BUSINESSECONOMICS–4 (FINANCIAL ECONOMICS)

Nameof the Course: **BusinessEconomics–4(FinancialEconomics)**
Coursecredit: **04**
TeachingHours: **60(Hours)**
Totalmarks: **100**

Objectives:
Toprovidestudentswithafundamentalunderstandingofthemonetarysystem,banking operations, and modern financial practices.

LearningOutcomes:
Aftercompletionofthecourse,learnerswillbeableto:
Understand Concept of money and its functions, types of banks andfunctions, cutting -age bankingdifferentinvestmentoption,portfoliomanagementtechniquestoreal-worldscenarios, Understand the sustainable and green banking.

PARTICULAR	NO.OF LECTURES
UNITNO.1:INTRODUCTIONTOMONEY	
- Meaninganddefinitionsofmoney - Functionsofmoney - Componentsofhighpowermoney - Changingrelativesignificanceofhighpowermoney	12
UNITNO.2:INTRODUCTIONTOBANKINGSYSTEM	
- Definitionandhistoryofbanking - Importanceandfunctionsofcommercialbanks - FunctionsofReserveBankofIndia - Creditcontroltoolsof RBI	12
UNITNO.3:CUTTINGAGEBANKING	
- PaymentbanksinIndia - Digitalizationofbanks–Gpay,BhimUPI,AmazonPay - Advantagesofdigitalizationofbanking - ChallengesofdigitalizationinIndia	12
UNITNO.4:INVESTMENTBANKING	
- Importanceofsavingsandinvestment - Optionsofinvestment:Gold,Stockmarket,MutualFund,RealEstate - Typesofmutualfunds:Debt,Equity,Sectoralfund - PortfolioManagement:DiversificationandrebalancingofInvestment	12
UNITNO.5:SUSTAINABLE&GREENBANKING	
- ESG(Environmental,Social&Governance)inBanking - GreenBonds&SustainableFinance - RBI'sRoleinPromotingGreenBanking - ImpactofClimateChangeonFinancialRisk	12
TotalLectures/Hours	**60**

SuggestedReadings:

1. Bodie,Z.,Kane,A.,&Marcus,A.J.(2018).Investments(11thed.).McGraw-HillEducation.
2. Mishra,R.K.,&Ravi,K.(2019).Bankingandfinancialinstitutions(2nded.).PHILearning.
3. Mishra,S.,&Gupta,A.(2020).Indianbanking:Theoryandpractice(4thed.).Tata McGraw-Hill Education.

B.COM.SEMESTER–5		
5	MINOR5	BUSINESSECONOMICS–5 (INTERNATIONALECONOMICS)

Nameof the Course: **BusinessEconomics–5(InternationalEconomics)**
Coursecredit: **04**
TeachingHours: **60(Hours)**
Totalmarks: **100**

Objectives:
This course explores thefundamental conceptsand theories of international economics, focusing on trade, exchange rates, free trade vs. protection, and balance of payments. It equips students with the ability to analyse global trade dynamics and assess economic policies in an interconnected world.

LearningOutcomes:
Aftercompletionofthecourse,learnerswillbeableto:

1. Understandtheconceptsandsignificanceofinternationaltrade.
2. Analyseclassicalandmoderntheoriesofinternationaleconomics.
3. Examineexchangeratedeterminationanditseconomicimpacts.
4. Evaluatetheprosandconsoffreetradeandprotectionistpolicies.
5. Assessbalanceofpaymentsissuesandpolicymeasures

PARTICULAR	NO.OF LECTURES
UNITNO.1:THEORIESOFINTERNATIONALECONOMICS	
- Conceptofinternationaltradeandneedfordifferenttheoriesofinternational trade. - AbsoluteCostDifferenceTheory - ComparativeCostDifferenceTheory - ModernTheoryofInternationalTrade:Heckscher-Ohlin'sFactorProportion Theory - LeontiefParadox	**12**
UNITNO.2:THEORIESOFEXCHANGE RATE	
- ConceptofExchangeRateDetermination - FixedandFloatingExchangeRate(meritsanddemerits) - TheoriesofExchangeRateDetermination - MintParityTheory - PurchasingPowerParityTheory - DemandandSupplyTheoryofExchangeRateDetermination	**12**
UNITNO.3:FREETRADEAND PROTECTION	
- ConceptofFree Trade - AdvantagesofFreeTrade - DisadvantagesofFreeTrade - Conceptof Protection - Arguments in Favor of Protection (Protection of Infant Industries, Employment Generation, Development of Basic and Key Industries, Protection of the country, Development of the Domestic Market - ArgumentsAgainstProtection	**12**
UNITNO.4:BALANCEOFPAYMENT	
- ConceptofTradeBalanceandBalanceofPayments - ConceptofApperception-DepreciationandOverValuation-Devaluation	**12**

- TypesofBalanceof Payments - CausesofDeficitinBalanceof Payments - MeasurestoCorrectBalanceofPaymentsDeficit - ImportSubstitution	
UNITNO.5:TERMSOFTRADE	
- ConceptofTermsofTrade&CalculationofTermsofTrade - TypesofTermsofTrade: - MeritsofFavorable&DemeritsofUnfavorable: - FactorsAffectingTermsofTrade: - ImportanceinInternationalEconomics	**12**
TotalLectures/Hours	**60**

SuggestedReadings:

1. Sundaram, K. P. M. (2005). *Money, banking, and international trade*. Sultan Chand &Sons.
2. Cherunilam,F.(2018).*Internationaleconomics*(6thed.).McGraw-HillEducation India.
3. Jhingan,M.L.(2016).*Internationaleconomics*.VrindaPublications.
4. Misra,S.K.,&Puri,V.K.(2021).*Internationaleconomics*.HimalayaPublishingHouse.
5. Mannur,H.G.(2013).*Internationaleconomics*.VikasPublishingHouse.
6. Seth,M.L.(2012).*Internationaleconomics*.LaxmiPublications.
7. Salvi,P.G.(2010).*Internationaltradeandfinance*.PrashantPublications.
8. Raja,P.(2015).*Internationaleconomics:Theoryandpractice*.KalyaniPublishers.
9. Aggarwal,M.R.(2008).*Internationaleconomics*.CommonwealthPublishers.
10. Bhatia,R.C.(2011).*Internationaltrade:Theoryandpolicy*.Deep&DeepPublications.
11. Salvatore,D.(2016).*Internationaleconomics:Tradeandfinance*(11thed.).Wiley India.
12. Krugman,P.R.,Obstfeld,M.,&Melitz,M.J.(2018).*Internationaleconomics:Theoryand policy* (11th ed.). Pearson India.
13. Carbaugh,R.J.(2019).*Internationaleconomics*(16thed.).CengageLearningIndia.
14. Appleyard, D. R., & Field, A. J. (2017). *International economics* (9th ed.). McGraw-Hill Education.
15. Mannur,H.G.(2013).*Internationaleconomics*.VikasPublishingHouse.
16. Cherunilam,F.(2018).*Internationaleconomics*(6thed.).McGraw-HillEducation India.
17. Sodersten,B.,&Reed,G.(1994).*Internationaleconomics*(3rded.).MacmillanIndia.

Note:Learnersareadvisedtouselatesteditionoftext/referencebooks

B.COM.SEMESTER–5		
6	SEC5	LEADERSHIPDEVELOPMENT

Nameof the Course: **LeadershipDevelopment**
Coursecredit: **02**
TeachingHours: **30(Hours)**
Totalmarks: **50**

Objectives:
Thecourseaimstocreateanunderstandingofthevariousleadershiptheoriesamongstthe upcoming leaders in order to decide as to which style of leadership should they follow in numeroussituationsthattheymightencounterintheircareersorpersonallives.

LearningOutcomes:
Aftercompletionofthecourse,learnerswillbeableto:
1. Describethemeaningofthetermleadershipandvarioustheoriesofleadership;
2. Interpretthevarioussituationsanddecidethestyleofleadershipbasedonthesituation;
3. Demonstratequalitiesofagoodleader.

PARTICULAR	NO.OF LECTURES
UNITNO.1: INTRODUCTION	
Meaning of Leadership, definitions of leadership, significance of leadership, qualitiesofaleader,differencebetweenleadershipandmanagement,basicstyles of leadership – autocratic, democratic, laissez faire (their meaning, features, advantages, disadvantages and suitability), Rensis Likert styles of management, Tanenbaum and Schmidt Model.	**10**
UNITNO.2:THEORIESOFLEADERSHIP	
Traditional Theories-Great Man Theory, Trait Theory, **Behavioural Theories**-OhioStudies,MichiganStudies,ManagerialGrid,**Contingencytheories-**Fiedler‘s Theory, Hersey and Blanchard Situational Model, Path Goal Theory, TransformationalLeadership,TransactionalLeadership,CharismaticLeadership, Servant Leadership, Ethical Leadership.	**10**
UNITNO.3:CULTUREANDLEADERSHIP	
Trompenaars Cultural Dimensions, Hofstede‘s study on culture, Hall‘s Cultural Theory, GLOBE Model: Global Leadership and organisational Behaviour Effectiveness, organisation Culture and Leadership, OCTAPACE profile by Uday Parekh - Openness, Collaboration, Trust, Autonomy, Proactive, Authenticity, Confrontation, Experimentation.	**10**
TotalLectures/Hours	**30**

SuggestedReadings:

1. Chhabra,T.N,BusinessorganisationandManagement,SunIndiaPublications
2. Day, D. V. (2014). The Oxford Handbook of Leadership and organisations. Oxford, New York: Oxford University Press.
3. Hughes,R.L.,Ginnett,R.,&Gordon,C.(2019).Leadership:Enhancingthelessonsof experience (9th ed.). Mcgraw Hill Education.
4. GuptaC.B,Businessorganisation&management,SunIndiaPublication,NewDelhi
5. Koontz, H., & Weihrich,H, Essentials of management : An international and leadershipperspective, Paperback
6. Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.

Note:Learnersareadvisedtouselatesteditionoftext/referencebooks.