

VIJAYA COLLEGE, R.V. ROAD, B-4.
DEPARTMENT OF COMMERCE AND MANAGEMENT

NAAC criteria 1: CURRICULAR ASPECTS for the academic years 2022-23

Course: B.Com
 ODD Semester (I, III, V)

ACADEMIC PLANNER WITH UNITISATION

Course: I Semester B.Com NEP 2020
 Subject: Advanced Financial Accounting

MONTH	WEEK	PORTIONS COVERED	TEACHER HANDLING
September 2022	II	1:Theoretical Framework of Accounting- Introduction-Meaning and Scope of Accounting- Objectives of Accounting- Importance of Accounting-Function of Accounting- Terminologies used in accounting- Users of Accounting Information-Accounting Process-Basis of Accounting: Cash basis and Accrual Basis	VM,SM KJV
	III	Basis-Branches of Accounting- Principles of Accounting-Concepts and Conventions- Accounting Standards-Indian Accounting Standards (IND AS)-Theory, Accounting equations, Problems on Accounting Equations	
	IV	2:Financial Statements of Sole Proprietary Concerns- Introduction-Meaning of Sole Proprietor- Meaning of Financial Statements	
October 2022	I	Manufacturing and non-manufacturing Entities: Financial statements of Manufacturing Concerns - Statement of Manufacture,	
	II	Statement of Trading and Profit & Loss -Balance Sheet -problems	
	III	3: Consignment Accounts- Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price	
	IV	Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss	
November 2022	I	Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor-problems.	
	II	3: Consignment Accounts-problems	
	III	4: Royalty Accounts- Introduction-Meaning- Terms used in royalty agreement: Lessee, Lessor, Minimum Rent	
	IV	– Short Workings –Recoupment of Short Working– Accounting Treatment in the books of Lessee only – Journal Entries and Ledger Accounts including minimum rent account. (Sub-lease and lessor books excluded)	
December	I	4: Royalty Accounts-problems	

2022	II	4: Royalty Accounts-problems
	III	5:Branch Accounts- Meaning of Branch Accounts - Objectives and Advantages of Branch Accounting Types of Branches
	IV	Meaning and features of Dependent Branches, Independent Branches and Foreign Branches-
January 2023	I	Branches-Methods of maintaining books of accounts by the Head Office – Debtors System-ascertainment of Profit or Loss of Branch under Debtors System
	II	Branch Accounts-problems

Course: I Semester B.Com NEP 2020
Subject: Management Principles & Applications

MONTH	WEEK	PORTIONS COVERED	TEACHER HANDLING
September 2022	II	Module 1:Introduction to Management- Introduction-Meaning and importance of Management - Functions of Management	PS, VM
	III	-Role of Managers - Management Thoughts of: F W Taylor, Peter F Drucker and Henry Fayol	
	IV	Fourteen principles of Management.	
October 2022	I	Module 2:Planning-Planning-Meaning -Nature-Purpose-Types of plans-Planning process-Limitations of Planning.	
	II	Decision-making -Meaning - Importance - Decision making Process; SWOC Analysis.	
	III	Module 3:Organizing-Organising- Meaning, Process and Principles of Organizing; Authority-Types of authority, Centralization and Decentralization of Authority-Meaning, Advantages and Disadvantages; Span of Management; Delegation of authority (meaning only).	
	IV	Types of Organizational Structures – Traditional Forms-Line, Line and staff, Functional, Matrix organization structure, Committee (concepts only),	
November 2022	I	Modern Forms- Bureaucratic, Horizontal, Network Organizations, Virtual Organizations, Free form organizations (concepts only)	
	II	Module 4: Staffing and Leading-Staffing-Meaning - Staffing Process (Recruitment and Selection Process only). Motivation: Meaning and Importance of Motivation, Extrinsic and intrinsic motivation; Theories of motivation- Maslow's Need-Hierarchy Theory, Herzberg's Two-factor Theory;	
	III	Leadership: Meaning- Importance -Styles of Leadership-Autocratic, Democratic, Benevolent, Free Reign, Transactional leadership,	

		Transformational Leadership, Transforming Leadership (concepts only);
	IV	Communication: Meaning and types -Oral and written communication - Formal and informal communication -Barriers to communication-Measures to overcome barriers to communication.
December 2022	I	Module 5: Coordination and Controlling-Coordination: Meaning- Importance-Principles of Coordination.
	II	Control: Meaning- Process- Limitations - Principles of Effective Control- Techniques of control – PERT/CPM (Only concepts), Emerging issues in Management; (Theory Only)
	III	Theories of motivation- Maslow's Need-Hierarchy Theory, Herzberg's Two-factor Theory
	IV	Measures to overcome barriers to communication.
January 2023	I	Process and Principles of Organizing
	II	Revision

Course: I Semester B.Com NEP 2020

Subject: Principles of Marketing

MONTH	WEEK	PORTIONS COVERED	TEACHER HANDLING
September 2022	II	Module 1: Introduction to Marketing-Marketing: Introduction- Meaning- Nature - Scope-Importance of Marketing; Concepts & Approaches of Marketing; Concept of Need-Want-Demand – Customer Value - Customer Creation; Differences between Selling vs. Marketing; Marketing Management (concept only).	KJV
	III	Marketing Environment: Meaning-importance-Micro and Macro Environment in Marketing.	
	IV	Marketing Mix – Product – Price - Place & Promotion (in brief)	
October 2022	I	Module 2: Consumer Behaviour & Market Segmentation-Consumer Behaviour: Meaning and importance of consumer behaviour-Consumer buying decision process;	
	II	Factors influencing consumer buying behavior.	
	III	Market Segmentation: Meaning, importance and bases of market segmentation.	
	IV	Module 3: Product and Pricing-Product: Meaning and features - Product classification- Concept of product line, product mix, Branding, Packaging and labelling;	
November 2022	I	Product Life Cycle – meaning and Stages in Product Life Cycle - New product Development-Meaning and stages in NPD	

	II	Pricing: Meaning and Significance; Factors affecting price of a product; Types of Pricing and pricing strategies.
	III	Module 4: Promotion and Distribution-Promotion: Meaning and importance of promotion; Promotion Mix - Advertising, personal selling,
	IV	sales promotion, publicity & public relations and their distinctive characteristics; Factors affecting promotion mix decisions.
December 2022	I	Distribution: Meaning and types of channels of distribution, Factors affecting choice of distribution channel.
	II	Module 5: Recent Developments in Marketing- Online marketing, direct marketing, services marketing, green marketing, Rural marketing; Search Engine Marketing
	III	Mobile Marketing- Social Media Marketing- Email Marketing-Network Marketing (concepts only).
	IV	Micro and Macro Environment in Marketing
January 2023	I	buying decision process, Search Engine Marketing
	II	Revision

[BBA OPEN ELECTIVE COURSE]

Course: I Semester NEP 2020

Subject: Business Organization

MONTH	WEEK	PORTIONS COVERED	TEACHER HANDLING
October 2022	II	Module No. 1: Introduction to Business- Business: Meaning, Nature, Objectives, Social responsibility of Business,	SS, VSK, VM
	III	Essentials of successful business; Functional areas of business.	
	IV	Concept of Business Organization.	
November 2022	I	Module No. 2: Forms of Business Organization- Sole proprietorship: Meaning, Features, Merits and Demerits.	
	II	Partnership: Meaning, Features, Merits and Demerits.	
	III	Joint Stock Company: Meaning, Features, Merits and Demerits.	
	IV	Co-operatives: Meaning, Features, Merits and Demerits.	
December 2022	I	Module No. 3: Public Enterprises- Government Departmental Undertakings: Meaning, Features, Merits and Demerits.	

	II	Public Corporations: Meaning, Features, Merits and Demerits.
	III	Government Companies: Meaning, Features, Merits and Demerits
	IV	Module No. 4: Business Combinations- Meaning, Reason, Types, Forms, merits and demerits
January 2023	I	Recent Trends in Business Combinations.

Course: III Semester B.Com NEP 2020

Subject: Corporate Accounting

MONTH	WEEK	PORTIONS COVERED	TEACHER HANDLING
November 2022	II	Module No. 1: Underwriting of Corporate Securities- Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting Commission- Types of underwriting	GR, AP
	III	Firm Underwriting, Open Underwriting - Marked and Unmarked Applications – Determination of Liability in respect of underwriting contract –	
	IV	when fully underwritten and partially underwritten – with and without firm underwriting problem relating to Underwriting of Shares and Debentures of Companies only.	
December 2022	I	Module No. 2: Profit Prior to Incorporation- Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure	
	II	Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.	
	III	treatment of capital and revenue expenditure	
	IV	Module No.3 Valuation of Goodwill- Introduction - Valuation of Goodwill – factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method,	
January 2023	I	Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems (Based on both Simple and Weighted Average)	
	II	Module No. 4: Valuation of Corporate Securities- Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method,	
	III	Earnings Per Share Method, Fair Value of shares. Valuation of Preference Shares – Valuation of Debentures	
	IV	Module 5: Financial Statements of Companies-	
February	I	Statutory Provisions regarding preparation of	

2023		Financial Statements of Companies as per schedule III of Companies Act 2013 and IND AS-1
	II	Financial Statements of Companies as per schedule III of Companies Act 2013 and IND AS-1
	III	Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures
	IV	Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.

Course: III Semester B.Com NEP 2020

Subject: Business Statistics

MONTH	WEEK	PORTIONS COVERED	TEACHER HANDLING
November 2022	II	Module No. 1: Introduction to Statistics- Introduction – Meaning, Functions and Uses of Statistics; Limitations of statistics - Collection of Data - Techniques of Data Collection – Census Technique and Sampling Technique (Concepts). Classification: Meaning, and Methods of Classification of Data. Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation; Diagrammatic Presentation: Meaning and Types (Only Theory)	MSS, LMR
	III	Module No. 2: Measures of Central Tendency- Measures of Central Tendency: Arithmetic Mean: Calculation of Arithmetic Mean for Individual, Discrete and Continuous Series.	
	IV	Measures of Central Tendency: Arithmetic Mean: Calculation of Arithmetic Mean for Individual, Discrete and Continuous Series.	
December 2022	I	Median: Calculation of Median for Individual, Discrete and Continuous Series	
	II	Mode: Calculation of Mode for Individual, Discrete and Continuous Series using Inspection method (Excluding problems using Grouping Tables), Empirical relation between Mean, Median and Mode. - Problems	
	III	Module No. 3 : Measures of Dispersion-Measures of Dispersion: Range and coefficient of range,	
	IV	Quartile Deviation and Coefficient of Quartile Deviation,	
January 2023	I	Standard Deviation and Coefficient of Variation in Individual,	
	II	Discrete and Continuous Series- Problems	
	III	Module No. 4: Correlation Analysis-Correlation: -	

		Meaning and Types of correlation- Positive and negative correlation- simple, partial, and multiple correlation.
	IV	Linear and Non-linear correlation, Pearson's coefficient of Correlation; Probable error. - Problems
February 2023	I	Module No. 5: Regression Analysis-Meaning of Regression, Regression lines
	II	Regression equations and estimation;
	III	Calculation of regression equations when regression coefficients are given (Simultaneous equation method excluded) - problems.
	IV	PROBLEMS on Skill Development

Course: III Semester B.Com NEP 2020

Subject: Cost Accounting

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
NOV 2022	I	UNIT 1: INTRODUCTION TO COST ACCOUNTING Introduction: Meaning, Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting;	GR, SKK, CHL, NVR
	II	Various elements of Cost and Classification of Cost; Cost Object, Cost Unit, Cost Centres; Cost Reduction and Cost Control; Limitations of Cost Accounting;	
	III	UNIT 2: MATERIALS COST Materials: Meaning, Importance and Types of Materials - Direct and Indirect Material. Materials control: Technique of Inventory Control- Problems on Level setting and EOQ	
	IV	Procurement: Procedure for procurement of materials and documentation involved in procurement of materials	
DEC 2022	I	preparation of Stores Ledger/ Account - FIFO, LIFO, Simple Average Price and Weighted Average Price Methods- problems	
	II	Module No. 3: Labour Cost- Labour Cost: Meaning and Types of labour cost –Attendance procedure-Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time- Causes and Treatment (theory only). - Labour Turnover- Meaning, Reasons and Effects of labour turnover	
	III	Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes - Halsey plan, Rowan plan and Taylor differential piece rate system –problems based on calculation of wages and earnings only.	
	IV	UNIT 4: OVERHEADS-Meaning and Classification of Overheads; Accounting and Control of Manufacturing	
	I	Overheads: Estimation and Collection, Cost allocation, Apportionment, Re-apportionment, and Absorption of Manufacturing Overheads;	
Jan 2023			

Feb 2023	II	Problems on Primary and Secondary distribution and Secondary distribution using Reciprocal Service Methods only (Repeated Distribution Method and Simultaneous Equation Method);
	III	Absorption of overheads: Meaning and Methods of Absorption of overheads; Problems on Machine hour rate.
	IV	Module No. 5: Cost Sheet - Cost Sheet - Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet.
	I	Problems on Cost Sheet, Tenders and Quotations.
	IV	REVISION

NEP 2020

SUBJECT: FINANCIAL EDUCATION & INVESTMENT AWARENESS [SEC]

SEMESTER: III SEM B. COM

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
DEC 2022	I	Module 1: Foundation For Foundation: money and its need, meaning and need for financial planning; life goals and financial goals of an individual; format of a sample financial plan for a young adult	CHL,SKK
	II	Time value of money: meaning, need, concepts of compounding-simple and compound interest and discounting-present value of single cash inflow, series of cash inflow, annuity, perpetuity- problem	
	III	Valuation of securities: meaning need for valuation of securities, valuation of fixed income securities-debentures and preference shares, valuation of equity shares, dividend capitalization approach, earnings capitalization approach- problems	
	IV	Module 2: Investment Avenues – introduction of investment: meaning, need essentials of investment; investment and speculation, basic investment, diversification-need for diversification	
JAN 2023	I	Investment avenues for a common investor: bank deposits; corporate securities- equity shares, preference shares, debentures, bonds company deposit; post office savings schemes, government securities, real estate, gold and bullion	CHL,SKK
	II	Chit and Nidhi companies, life insurance, retirement and pension plans-national pension system, Atal pension yojana etc. (features if all investment avenues with income tax benefits); risk and return relationship (theory only)	
	III	Stock markets: primary market and secondary market, stock exchanges, stock exchanges operations-trading and settlement, Demat account, depository	

		and depository participants; investor protection
	IV	Module 3: Mutual Funds- meaning and features; history, benefits & drawbacks of investment in mutual fund; major fund houses in India and types of schemes and plans; SIP, STP SWP.
FEB 2023	I	Net asset value – simple problems
	II	Practical lab hours- module 1: spreadsheet modelling: IF function, SUM , AVERAGE, INDEX, MATCH AND VLOOKUP, RANK, SUM PRODCUT, MAX& MIN, Present Value, Future Value, Annuity, Perpetuity, Statistical functions in excel – through data analysis; preparation of financial plan
	III	Module 2: investment avenues: group presentations on investment avenues- (advantages, suitability and limitations)
	IV	Module 3: mutual funds- identification of fund houses in India, schemes and plans of each mutual fund house; demonstration of mutual fund fact sheet; nav on excel sheet

NEP 2020

SUBJECT: INDIAN CONSTITUTION [AECC]

SEMESTER: III SEM B.COM

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
DEC 2022	I	Chapter – 1 Making Of Indian Constitution: constituent assembly – composition, objectives, preamble and salient features of the Indian constitution.	GJL
	II	Chapter-2 Fundamental Rights: fundamental duties, directive principles	
	III	Chapter-3 Union Government- president, prime minister and council of ministers	
	IV	Chapter-4 State Government-Governor, chief minister and council of ministers	
JAN 2023	I	Chapter-5 judiciary- supreme court and high court; composition, powers and functions and judicial review	
	II	Chapter-6 Electoral Process; election commission-composition, powers and functions, electoral reforms	
	III	Exercise: department can debate on the role of constitution in the country’s development. Students can empirically evidence the effectiveness of concept like – freedom, equality, justice, rights and duties by conduction surveys.	

	IV	Provisions of constitution like working of election commission, art 246, 356 etc
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[BCOM OPEN ELECTIVE COURSE]

SUBJECT: ADVERTISING SKILL

SEMESTER: III SEM **B. Sc/BCA**

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
Dec 2022	III	Module No. 1: Communication Process; Advertising as a tool of communication;	SM, PS
	IV	Meaning, nature and importance of advertising; Types of advertising; Advertising objectives.	
Jan 2023	I	Audience analysis; Setting of advertising budget: Determinants of advertising	
	II	Module No. 2: Media Decisions: Major media types and their characteristics; Internet as an advertising media- merits and demerits;	
	III	Factors influencing media choice; media selection, media scheduling,	
	IV	Advertising through the Internet-media devices.	
Feb 2023	I	Module No. 3: Message Development-Advertising appeals, Advertising copy and elements, Essential of Message Development; Preparing ads for different Media- Video Advertising: Television & YouTube,	
	II	Audio Channels: Radio & Podcast Advertising, Newspapers, Print & Digital Publications (Magazines), Out-Of-Home Advertising, Social Media.	
	III	Module No. 4: Advertising Agency: Advertising Agency: Role and types of advertising agencies,	
	IV	selection of advertising agency; Social and Ethical aspects of advertising in India.	

Course: V Semester B. Com

Subject: Income Tax - 1

MONTH	WEEK	PORTIONS COVERED	TEACHER HANDLING
November 2022	II	Introduction to Income Tax	MSS, NVR
	III	Introduction	
	IV	Residential Status	
December 2022	I	Residential Status	
	II	Incidence of Tax	
	III	Incidence of Tax	
	IV	Exemptions from tax	
January 2023	I	Exemptions from tax	
	II	Exemptions from tax	
	III	Income from House Property	
	IV	Income from House Property	
February 2023	I	Income from House Property	
	II	Income from House Property	
	III	Income from Salaries	
	IV	Income from Salaries	

Course: V B.Com CSBC Syllabus 2019-20

Subject: AUDITING AND CORPORATE GOVERNANCE

MONTH	WEEK	PORTIONS COVERED	TEACHER HANDLING
November 2022	II	Internal Control	DJV
	III	Internal Control	
	IV	Internal Control	
December 2022	I	Fundamental Principles	
	II	Internal Check	
	III	Internal Check	
	IV	I.C With respect to Wage Payment, Cash Sales, Cash Purchases	
January 2023	I	Verification and Valuation of Assets	
	II	Verification and Valuation of Assets	
	III	Verification and Valuation of Liabilities	
	IV	Verification and Valuation of Liabilities	
February 2023	I	Verification and Valuation of Liabilities	
	II	Corporate Governance till strengthening of Corporate Governance	
	III	Corporate Governance till strengthening of Corporate Governance	
	IV	Corporate Governance till strengthening of Corporate Governance	

Course: V B.Com CSBC Syllabus 2019-20
Subject: ADVANCED ACCOUNTING
ACCOUNTS ELECTIVE 5.3

MONTH	WEEK	PORTIONS COVERED	TEACHER HANDLING
November 2022	I	Employee Stock Option Scheme/Plan	GR, SKK
	II	Buyback Shares	
	III	Buyback Share	
	IV	Investment Accounts	
December 2022	I	Investment Accounts	
	II	Investment Accounts	
	III	Investment Accounts	
	IV	Financial Statements of Banking Companies – 15 hours	
January 2023	I		
	II	Financial Statements of Insurance Companies - 15	

Course: V B.Com CSBC Syllabus 2019-20
Subject: METHODS OF COSTING
ACCOUNTS ELECTIVE 5.4

MONTH	WEEK	PORTIONS COVERED	TEACHER HANDLING
November 2022	II	Introduction	DPR
	III	Job Costing	
December 2022	I	Job Costing	
	II	Batch Costing	
	III	Contract Costing	
January 2023	I	Contract Costing	
	II	Contract Costing	
	III	Process Costing	
	IV	Process Costing	
February 2023	I	Process Costing	
	II	Service Costing	
	III	Service Costing	
	IV	Activity Based Costing	

Course: V B.Com CSBC Syllabus 2019-20
Subject: ADVANCED FINANCIAL MANAGEMENT
FINANCE ELECTIVE 5.3

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
NOV 2022	I	UNIT 1: INTRODUCTION AND FUNDAMENTAL TOOLS OFFINANCE Meaning of Financial Management – Goals of Financial Management - Analysis of Financial Statements	Dr . Bhar
	II	DU PONT ANALYSIS; Time Value of Money, Compounding, Discounting, Annuity and Perpetuity;	
	III	Weighted Average Cost of Capital – CAPM based calculation. Beta –Un-levering and Re-levering	

	I V	UNIT 2: CORPORATE VALUATION Valuation of Firm and Valuation of Equity – Net Assets Method, Earnings Capitalization Method, Relative Valuation, Chop Shop Method. Discounted Cash Flow (DCF) Method, Adjusted Present Value (APV) Method.	g a v i · G
D E C 2 0 2 2	I	Problems on Corporate Valuation	
	I I	Problems on Corporate Valuation	
	I I I	Problems on Corporate Valuation	
	I V	UNIT 3: VALUE BASED MANAGEMENT Marakon Approach, Alcar Approach, McKinsey Approach, Stern- Stewart Approach (EVA Method) and BCG Approach.	
J A N 2 0 2 3	I	Performance Measurement and Analysis. Balanced Scorecard.	
	I I	UNIT 4: CORPORATE RESTRUCTURING - I Forms of Corporate Restructuring. Asset Restructuring – Securitization, Sale and Lease; Financial Restructuring – Designing and re-designing capital structure; Restructuring of companies incurring continuous losses, restructuring in the event of change in law, Buy-back of shares.	
	I I I	UNIT 5: CORPORATE RESTRUCTURING - II Mergers and Acquisitions – Meaning and differences, Reasons for Mergers, Types of Mergers,	
	I V	Valuation of firms – Assets Approach, Market Price Approach & EPS Approach– Problems.	
F E B 2 0 2 3	I	Problems on Corporate Restructuring – II	
	I I	Problems on Corporate Restructuring – II	
	I I I	Problems on Corporate Restructuring – II	
	I V	Revision	

Course: V B.Com CSBC Syllabus 2019-20
Subject: FINANCIAL SERVICES
FINANCE ELECTIVE 5.3

M O N T H	W E E K	PORTIONS COVERED	TEACHE RS HANDLI NG
N O V 2 0 2 2	I	Unit 1: OVERVIEW OF FINANCIAL SERVICES	R o h i n i
	I I I	Unit 2: FUND BASED FINANCIAL SERVICES I: LEASING, HIRE-PURCHASE AND CONSUMER CREDIT	
	I V	Unit 2: FUND BASED FINANCIAL SERVICES I: LEASING, HIRE-PURCHASE AND CONSUMER CREDIT	
D E C 2 0 2 2	I	Unit 2: FUND BASED FINANCIAL SERVICES I: LEASING, HIRE-PURCHASE AND CONSUMER CREDIT	
	I I	Unit 3: II: FACTORING, BILL DISCOUNTING AND VENTURE CAPITAL FINANCING	
	I I I	Unit 3: II: FACTORING, BILL DISCOUNTING AND VENTURE CAPITAL FINANCING	
	I V	Unit 3: II: FACTORING, BILL DISCOUNTING AND VENTURE CAPITAL FINANCING	
J A N 2 0 2 3	I	Unit 4: FEE BASED FINANCIAL SERVICES I: MERCHANT BANKING	
	I I	Unit 4: FEE BASED FINANCIAL SERVICES I: MERCHANT BANKING	
	I I I	Unit 5: FEE BASED FINANCIAL SERVICES II: STOCK BROKING, DEPOSITORIES, CREDIT RATING	
	I V	Unit 5: FEE BASED FINANCIAL SERVICES II: STOCK BROKING, DEPOSITORIES, CREDIT RATING	

Course: V B.Com CSBC Syllabus 2019-20
Subject: EMPLOYEE WELFARE AND SOCIAL SECURITY
HUMAN RESOURCES MANAGEMENT ELECTIVE 5.3

MONTH	WEEK	Course: V Semester B. Com Subject: EWSS	TEACHER HANDLING
November 2022	II	Social and Labour Welfare	PS, SKK
	III	Social and Labour Welfare	
December 2022	I	Indian Labour Organisation	
	II	Indian Labour Organisation	
	III	Indian Labour Organisation	
January 2023	I	Labour Administration	
	II	Labour Administration	
	III	Labour Administration	
February 2023	I	Collective Bargaining	
	II	Collective Bargaining	
	III	Social Security	
	IV	Social Security	

Course: V B.Com CSBC Syllabus 2019-20
Subject: STRATEGIC HUMAN RESOURCE MANAGEMENT
HUMAN RESOURCES MANAGEMENT ELECTIVE 5.4

MONTH	WEEK	PORTIONS COVERED	TEACHER HANDLING
November 2022	II	Unit 1: INTRODUCTION TO STRATEGIC HUMAN RESOURCE MANAGEMENT	SM, CHL, LMR
	III	Unit 1: INTRODUCTION TO STRATEGIC HUMAN RESOURCE MANAGEMENT	
	IV	Unit 2: THE HUMAN RESOURCE ENVIRONMENT	
December 2022	I	Unit 2: THE HUMAN RESOURCE ENVIRONMENT	
	II	Unit 2: THE HUMAN RESOURCE ENVIRONMENT	
	III	Unit 3: STRATEGIC FORMULATION	
	IV	Unit 4: HUMAN RESOURCES PLANNING AND IMPLEMENTATION	

January 2023	I	Unit 4: HUMAN RESOURCES PLANNING AND IMPLEMENTATION
	II	Unit 4: HUMAN RESOURCES PLANNING AND IMPLEMENTATION
	III	Unit 4: HUMAN RESOURCES PLANNING AND IMPLEMENTATION
February 2023	I	Unit 5: THE PERFORMANCE IMPACT OF HUMAN RESOURCES PRACTICE
	II	Collective Bargaining
	III	Social Security

Course: V B.Com CSBC Syllabus 2019-20
Subject: Practicals on Skill Development

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
Decem ber 2022	I	Unit 1: INCOME TAX - I <input type="checkbox"/> _Present the framework of Taxation in India. <input type="checkbox"/> _List the various Income Tax Authorities and mention their powers and functions. <input type="checkbox"/> _List at least 10 incomes exempt from tax <input type="checkbox"/> _Ascertain the Residential Status of an individual with imaginary data of arrivals and departures. <input type="checkbox"/> _Compute Taxable Salary of at least two individuals with imaginary figures. <input type="checkbox"/> _Compute Taxable Income from House Property of two houses (one let-out and one self-occupied), with imaginary figures.	MSS, NVR, DJV
	II	Unit 2: AUDITING AND CORPORATE GOVERNANCE <input type="checkbox"/> _Design and develop an audit plan program for a joint stock company <input type="checkbox"/> _List the various documents necessary to be verified in the audit process <input type="checkbox"/> _Draft an audit report (qualified or clean) with imaginary data. <input type="checkbox"/> _Visit an audit firm, write about the procedure followed by them in auditing the books of accounts of a firm. <input type="checkbox"/> _Record the verification procedure with respect to any one fixed asset. <input type="checkbox"/> _Draft an audit program.	

Course: V Sem B. Sc, & BCA, CSBC Syllabus 2019-20

Subject: Banking and Finance

MONTH	WEEK	Portions Covered	TEACHER HANDLING
December 2022	II	Module 1: Banking in India: Evolution, meaning importance, Indigenous bankers-Functions, drawbacks	AP, PS, CHL
	III	Modern banking, Commercial banks-Functions, Structure RBI	
	IV	Monetary Policy-meaning, instruments, bank rate, CRR, SLR, Repo rate, reverse repo rate	
January 2023	I	Module 2: Banking Operations: Deposits: Banker-customer relations-know your Customer (KYC) guidelines	
	II	Different Deposit Products-services rendered by Banks-Mandate and Power of attorney; Banker's lien-right of set off-garnishee order-Income tax attachment order etc	
	III	Loan & Advances: Utility of loans and advance, Type of loans – Secured loans, unsecured loans, Demand loan, term loan, cash credit, overdraft, student loans, Auto loan, Personal loans, Business loans, Consolidated loans	
	IV	Module 3: Finance: Meaning of finance, functions , Role, Importance of financial planning, shares, types of shares, debentures, types of debentures, Bonds, types, Venture Capital, Angel investors, IPOs, Lease	

VIJAYA COLLEGE, R.V. ROAD, B-4.
DEPARTMENT OF COMMERCE AND MANAGEMENT

NAAC criteria 1: CURRICULAR ASPECTS for the academic years 2021-22

Course: B.Com

Semester: Even Semester (II, IV, VI)

ACADEMIC PLANNER WITH UNITISATION

Course: II Semester B.Com NEP 2020

Subject: Advanced Financial Accounting

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
June 2023	I	Module-1: Insurance Claims for Loss of Stock: Meaning, Need and Advantages of Fire Insurance-Special terminologies in Fire Insurance Claims – Insurer, Insured, Premium, Salvage	
	II	Insurance Policy, Sum Assured, Under Insurance, over insurance Average Clause, Claim. Problems on Ascertainment of Fire Insurance Claim including problems on abnormal line of goods.	
	III	Module - 2: Hire Purchase Accounting: Meaning of Hire Purchase and Installment Purchase System-difference between Hire Purchase and Installment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price –	
July 2023	I	Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).	
	II	Module -3: Departmental Accounts: Meaning and Features of Departmental Undertaking-Examples of Department Specific Expenses and Common Expenses -Need and Bases of Apportionment of Common Expenses	
	III	UNIT TEST-Preparation of Statement of Trading and Profit and Loss in Columnar form, Statement of General Profit and Loss and Balance Sheet	
	IV	Simple problems involving Inter Departmental Transfers at Cost Price (vertical form).	
August	I	Module-4: Branch Accounts: Meaning of Branch Accounts -Objectives and Advantages of Branch Accounting Types of Branches	

2023	II	Meaning and features of Dependent Branches, Independent Branches and Foreign Branches- Methods of maintaining books of accounts by the Head Office –Debtors System-	
	III	ascertainment of Profit or Loss of Branch under Debtors System – Supply of goods at Cost Price and supply of goods at Invoice Price.	
	IV	Module -5: Conversion of Single-Entry System into Double Entry System: Single entry system- Meaning – Features – Merits – Demerits – Types. Conversion into Double Entry system – Need for Conversion –	
Sept 2023	I	Preparation of Statement of Affairs – Cash book – Memorandum Trading Account – Total Debtors Account – Total Creditors Account	
	II	Bills Receivable Account – Bills Payable Account – Statement of Trading and Profit & Loss and Balance Sheet -problems	
	III	Revision	

Course: **II Semester B.Com NEP 2020**

Subject: **Business Mathematics**

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
June 2023	I	Module -1: Number system, Indices and Logarithms: Number System: Introduction – Natural numbers, Even numbers, Odd numbers, Integers, Prime numbers, Rational & Irrational numbers, Real numbers, HCF & LCM (Simple problems).	
	II	Indices- meaning-Basic laws of indices and their application for simplification	
	III	Logarithms- Laws of Logarithms-Common logarithms application of log table for simplification.	
July 2023	I	Module-2: Theory of Equations: Introduction – Meaning - Types of Equations – Simple or Linear Equations and Simultaneous Equations (only two variables),	
	II	Elimination and Substitution Methods only. Quadratic Equation	
	III	UNIT TEST- Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Simple problems- Application of equations to business.	
	IV	Module-3: Progressions: Meaning-Types of Progression-Arithmetic Progression – Finding the 'nth' term of AP and Sum to 'nth' term of AP. Insertion of Arithmetic Mean	

August 2023	I	Geometric Progression Finding the 'nth' term of GP and sum to 'nth' term of GP and insertion of Geometric Mean-problems	
	II	Module-4: Financial Mathematics: Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting-problems.	
	III	Module -5: Conversion of Single-Entry System into Double Entry System: Single entry system- Meaning – Features – Merits – Demerits – Types. Conversion into Double Entry system – Need for Conversion	
	IV	Ratios and Proportions- Duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion – problems.	
Sept 2023	I	Module-5: Matrices and Determinants: Meaning – types – operation on matrices – additions - subtractions and multiplication of two matrices – transpose	
	II	determinants – minor of an element – co-factor of an element –inverse – crammer's rule in two variables – problems	
	III	Revision	

Course: II Semester B.Com NEP 2020
Subject: CORPORATE ADMINISTRATION

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
June 2023	I	Module 1: Introduction to Company: Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - -Kinds of Companies	
	II	One Person Company-Private Company-Public Company-Company limited by Guarantee Company limited by Shares	
	III	Holding Company-Subsidiary Company-Government Company-Associate Company-Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.	
July 2023	I	Module-2: Formation of Companies: Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association	

	II	Distinction between Memorandum of Association and Articles of Association, Certificate OF Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects	
	III	Book Building, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types –Features – Legal Formalities– Administration.	
	IV	Module 3: Company Administration: Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director,	
August 2023	I	Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee.	
	II	Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.	
	III	Module 4: Corporate Meetings: Introduction Corporate meetings: types – Importance- Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting	
	IV	Notice – Quorum –Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.	
Sept 2023	I	Module 5: Winding Up: Introduction – Meaning- Modes of Winding up –Consequence of Winding up	
	II	Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.	
	III	Revision	

Course: II Semester B.Com NEP 2020
Subject: LAW AND PRACTICE OF BANKING

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
JUNE 2023	I	Module No. 1: Introduction to Banking Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking	

	II	Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India	
JULY 2023	I	Types of Banks in India– Banks' Lending - changing role of commercial banks. RBI: History-Role & Functions.	
	II	Module No. 2: Paying and Collecting Banker Paying banker: Introduction - Meaning – Role – Functions - Duties – Precautions and Statutory Protection and rights - Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques;	
	III	Collecting Banker: Introduction - Meaning – Legal status of collecting banker - Holder for value - Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker	
	IV	Module No. 3: Customers and Account Holders Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account	
AUG 2023	I	Holder- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.	
	II	Module No. 4: Negotiable Instruments Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes	
	III	Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing;	
	IV	Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement.	
SEPT 2023	I	Module No. 5: Recent Developments in Banking Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking- Electronic Fund Transfer	
	II	MICR – RTGS - NEFT –ECS- Small Banks	
	III	Payment banks- Digital Wallet-Crypto currency- KYC norms – Basel Norms- Mobile banking	
	IV	E-payments - E-money. Any other recent development in the banking sector.	
		REVISION	

Course: II Semester B.Com NEP 2020

**Subject: PEOPLE MANAGEMENT,
BBA 2.5 a (Open Elective Course)**

MONTH	WEEK	PORTIONS COVERED
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		Portions covered
May 2023	I	Module 1: Introduction to People Management: Diversity in organisation: age, gender, ethnicity, race, and ability. People Management: Meaning, Features, Significance of people management,
	II	Difference between People Management and Human Resource Management, impact of individual and organizational factors on people management.
JUNE 2023	I	Types of Banks in India– Banks' Lending - changing role of commercial banks. RBI: History-Role & Functions.
	II	Module 2: Getting Work Done and Assessment and Evaluation: Getting work done: Challenges of getting work done, significance of prioritization and assigning work to team members
	III	Performance Management: meaning, role of a manager in the different stages of the performance management process, Types of Performance assessment, Assessment and Evaluation Process of evaluation of tasks in the organisation. Modern tools of assessment and evaluation of tasks and performance
	IV	Module 3: Building Peer Networks and Essentials of Communication: Building Peer Networks: Understanding the importance of peer networks in an organization; being able to influence those on whom you have no authority; challenges Peer networking and different types of people networking in the workplace.
JULY 2023	I	Essentials of Communication: Concept of the communication process with reflection on various barriers to effective communication and ways to overcome, Types of Communication and Channels of Communication.
	II	Module 4: Motivation: Meaning, Importance and need for motivation, team motivation- meaning, importance team motivation
	III	types of Motivators and Modern methods of motivation
	IV	Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement.
AUG 2023	I	Module No. 5: Managing Self: Reflection on what does it mean to be a people manager; building a personal development plan for oneself
	II	Self-Stress Management: Causes for stress, work life Balance, Importance of Work life balance, Factors influencing Work life Balance.
	III	REVISION

Subject: Advanced Corporate Accounting

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
MAY 2023	I	Unit 1: REDEMPTION OF PREFERENCE SHARES- Meaning – Legal Provisions – Treatment of premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging cash balance for the purpose of redemption	
	II	Arranging cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet after redemption (AS per Schedule III of Companies Act 2013).	
JUNE 2023	I	issue of bonus shares – preparation of Balance sheet after redemption (AS per Schedule III of Companies Act 2013).	
	II	Unit 2: REDEMPTION OF DEBENTURES Meaning of Redemption of Debentures; Lump sum Method,	
	III	Installment Method, Sinking Fund Method	
	IV	Insurance Policy Method (Problems on all the methods of Redemption of Debentures)	
	I	Module No. 3: Amalgamation and Acquisition of Companies- Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (IND AS - 103),	

JULY 2023		Net asset Method - Net Payment Method and Lumpsum method, Accounting for Amalgamation (Problems under purchase method only) –Ledger Accounts in the Books of Transferor Company
	II	Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013)
	III	Module No. 4: Internal Reconstruction of Companies Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction
	IV	Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction. Account and Balance sheet after reduction (Schedule III to Companies Act 2013).
AUG 2023	I	Unit 5: LIQUIDATION OF COMPANIES Meaning of Liquidation/Winding up, Modes of Winding up –Compulsory Winding up.
	II	Voluntary Winding up and Winding up subject to Supervision by Court. Order of payments in the event of Liquidation.
	III	Liquidator’s Statement of Account, Liquidator’s remuneration. Problems on preparation of Liquidator’s Final Statement of Account.
	IV	REVISION

Course: IV Semester B.Com NEP 2020

Subject: Costing Methods & Techniques

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
MAY 2023	I	Module No. 1: Job and Contract Costing- Job Costing: Meaning, features, applications, Job cost sheet - simple problems.	
	II	Contract Costing: Meaning, features of contract costing, applications of contract costing, comparison between job costing and contract costing, meaning of terms used in contract costing; recording of contract costs, treatment of profit on incomplete contracts	

JUNE 2023	I	contracts-Problems on Preparation of Contract account and Contractee's account (excluding Trial Balance and Balance Sheet problems).
	II	Module No. 2: Process Costing- Process costing: Meaning, features and applications of Process Costing;
	III	comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in process accounts;
	IV	preparation of process accounts - problems

JULY 2023	I	Module No.3: Service Costing- Introduction to Service Costing; Application of Service Costing; Service Costing v/s Product Costing Costs and Cost units for different services- Hospital and Educational institutions
	II	Costs and Cost units for different services - Transport Services, Problems on preparation of Service Cost Statements for Transport service only.
	III	Module 4: Marginal Costing-Meaning and Features, terms used in marginal costing – P/V ratio, Margin of Safety, Angle of Incidence, BEP , Break Even Chart. (Only Theory).
	IV	Problems on BEP (excluding Break even chart problems).
AUG 2023	I	Module 5: Standard Costing and Variance Analysis – Meaning, Features, Uses and limitations of Standard Costing; Variance Analysis – Meaning, Types of Variances
	II	Material Variances, Labour Variances and Overhead variances- (Problems on Material and Labour variances only).
	III	Material Variances, Labour Variances and Overhead variances- (Problems on Material and Labour variances only).
	IV	REVISION

Course: IV Semester B.Com NEP 2020
Subject: Business Regulatory Framework

MON TH	WEEK	PORTIONS COVERED	TEAC HERS HAND LING
MAY 2023	I	Module No. 1: Indian Contract Act, 1872- Definition of Contract, Essentials of Valid Contract,	
	II	Offer and acceptance, consideration,	

JUNE 2023	I	contractual capacity, free consent. Classification of Contract,
	II	Discharge of a contract, Breach of Contract and Remedies to Breach of Contract

	III	Module No. 2: The Sale of Goods Act, 1930- Introduction - Definition of Contract of Sale, Essentials of Contract of Sale,
	IV	Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions-
JULY 2023	I	Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer
	II	Module No 3: Negotiable Instruments Act 1881- Introduction – Meaning and Definition of Negotiable Instruments – Characteristics of Negotiable Instruments
	III	Kinds of Negotiable Instruments – Promissory Note, Bills of Exchange and Cheques (Meaning, Characteristics and types)
AUG 2023	I	Parties to Negotiable Instruments – Dishonour of Negotiable Instruments – Notice of dishonour – Noting and Protesting
	II	Module No. 4 : Consumer Protection Act 1986- Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act,
	III	Consumer Redressal Agencies – District Forum, State Commission and National Commission.
		Module 5: Environment Protection Act 1986- Introduction - Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.
	IV	Revision

[BBA OPEN ELECTIVE COURSE]

Course: IV Semester B.Com NEP 2020

Subject: Business Correspondence

MONTH	WEEK	PORTIONS COVERED	TEACHER HANDLING
MAY 2023	I	Module No. 1: Introduction to Business Correspondence-Introduction, Meaning, Importance, Objective and Function of Business Correspondence; Essential Parts of Business Letters- Physical appearance- Meaning and aspects covered, Layout- Meaning and types,	
	II	Structure- various parts of a business letter-specimen business letters.	
	III	Module No. 2: Kinds of Business letters-Principal Types of Business Letters- Enquiries& replies, Offers and Quotation, Orders and their execution, Claims, complaints & adjustments,	
	IV	Remittance letters, Sales letters, Follow-up Letters, Circular letters, Agency Letters, Status enquiries, Collection Letters.	
JUNE 2023	I	Module No. 3: Bank Correspondence-Types of Bank correspondence- Letter from customer to Banker Letter for opening accounts, Request to stop payment - Banker's replies to the above.	
	II	complaint on any issue, standing instruction, enquiry on dishonour of cheques, Banker's replies to the above.	
	III	availability of safe custody facilities, Issue of letter of credit, loan against collateral); Banker's replies to the above.	
	IV	Module No. 4: Business reports-Meaning, Importance, Classification of Business reports- Based on nature and number of people entrusted with writing the report;	
July 2023	I	Other types- Analytical, survey and feasibility reports;	
	II	Market reports- Meaning, types, function, uses and essentials;	
	III	Structure of Market report- Specimens of market reports; Characteristics of a good report.	

Course: VI Semester B.Com 2019-20 SYLLABUS

Subject: Income Tax II

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
MAY 2023	I	UNIT 1: PROFITS AND GAINS FROM BUSINESS AND PROFESSION - Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed	
	II	Allowable Losses – Expenses Expressly Disallowed, – Expenses Allowed on Payment Basis	
	III	Problems on Business relating to Sole Trader	
	IV	Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner.	
JUNE 2023	I	Unit 2: CAPITAL GAINS -Basis of Charge – Capital Assets – Transfer of Capital Assets Computation of Capital Gains – Exemptions U/S 54	
	II	Exemptions U/S 54 B – problems, Exemptions U/S 54 D problems Problems on 54 B & 54 D	
JULY 2023	I	Exemptions U/S 54 EC- problems	
	II	UNIT TEST-Exemptions U/S 54 F – problems	
	III	Unit 3: INCOME FROM OTHER SOURCES Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Rules for Grossing Up	
	IV	Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources. Problems on IOS	
AUG 2023	I	Unit 4: SET-OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME: Meaning, Provision for Set-off & Carry forward of losses.	
	II	Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 G, 80 GG, 80 GGA, 80TTA, 80TTB and 80 U	
	III	Unit 5: ASSESSMENTS: Problems- Computation of Total Income and Tax Liability of an Individual.	

Course: VI Semester B.Com 2019-20 SYLLABUS

Subject: INDIAN ACCOUNTING STANDARDS AND IFRS

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
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MAY 2023	I	Unit 1: ACCOUNTING STANDARDS: Meaning of Accounting Standards - Need for Accounting Standards - Significance or advantages of Accounting Standards – Limitations of Accounting Standards. Orientation to International Accounting Standards
	II	Accounting Standards in Indian Context – Introduction to Indian Accounting Standards (Ind AS). Accounting Bodies. Procedure for issuing Accounting Standards by the Accounting Standards Board. Unit 2: PREPARATION OF FINANCIAL STATEMENTS AS PER IND AS: Framework for preparation of financial statements.
June 2023	I	Presentation of Financial Statements as per Ind AS 1: Statement of Profit and Loss, Balance Sheet Statement of Changes in Equity, Statement of Cash Flows and Notes to Accounts. Problems on preparation of Statement of Profit & Loss and Balance Sheet.
	II	Unit 3: PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS APPEARING IN FINANCIAL STATEMENTS
	III	Revenue Recognition (Ind AS 18); Valuation of Inventory (Ind AS 2);
	IV	Property, Plant and Equipment, including Depreciation (Ind AS 16); Borrowing Cost (Ind AS 23), Intangible Assets (Ind AS 38),
July 2023	I	Provisions (Ind AS 37), Earnings per Share (Ind AS 33)
	II	Unit 4: PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS THAT DO NOT APPEAR IN FINANCIAL STATEMENTS: Segment Reporting (Ind AS 108), Related Party Disclosures (Ind AS 24),
	III	Events occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34)
	IV	Unit 5: CONSOLIDATED FINANCIAL STATEMENTS Meaning of Group, Holding and Subsidiary Company, Purpose and benefits of preparing Consolidated Financial Statements, Requirements of Companies Act, 2013 in respect of Consolidation of Financial Statements,
August 2023	I	Components of Consolidated Financial Statements, Calculation of Minority Interest, Calculation of Goodwill or Capital Reserve on Consolidation.
	II	Accounting treatment for inter-company debts, unrealized profit on stock, unrealized profit on fixed assets, and inter-company dividends
	III	International Financial Reporting Standards and Convergence to IFRS.
	IV	Revision

Course: VI Semester B. Com
Subject: Management Accounting
ACCOUNTS ELECTIVE 6.3

MONT H	WEEK	PORTIONS COVERED	TEAC HERS HAND LING
MAY 2023	I	UNIT 1: INTRODUCTION TO MANAGEMENT ACCOUNTING Management Accounting: Meaning – Definition – Objectives – Nature and Scope– Role of Management Accountant – Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting	
	II	Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis- Problems on Comparative Statement analysis – Common Size Statement	
	III	Problems on– Common Size Statement analysis PROBLEMS Trend Analysis as per Companies Act, 2013 Schedule III formats.	
	II	Unit 4: MARGINAL COSTING Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety,	
	III	CASH FLOW ANALYSIS - Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Provisions of Ind AS-7 (old AS 3) – Procedure for preparation of Cash Flow Statement	
	IV	Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities PROBLEMS ON CFS	
JULY 2023	I	MARGINAL COSTING: Angle of Incidence. Break Even Analysis- assumptions and uses- problems. Break Even Chart.	
	II	UNIT2: RATIO ANALYSIS Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations	
	III	INTERNAL ASSESSMENTS -Meaning and types of Ratio Analysis – Calculation of Liquidity ratios, Profitability ratios and Solvency ratios	
	IV	Unit 5: BUDGETARY CONTROL AND STANDARD COSTING Introduction – Meaning & Definition of Budget	
AUG	I	Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only.	

2023	II	Introduction to Standard Costing and Variance analysis, Uses, Material variances, Labour variances and Overhead variances- problems on material and labour variances.
	III	Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets-
	IV	Revision

Course: VI Semester B. Com

Subject: ACCOUNTING FOR GOVERNMENT AND LOCAL BODIES

ACCOUNTS ELECTIVE 6.4

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
MAY 2023	I	Unit 1: INTRODUCTION Constitutional Background –Origin and development- historical perspective- Evaluation of Government Accounts-Need for accounting system in government- accounting principles- accounts as tools for fiscal transparency highlighting the linkage,	
	II	Principles of classification - Consolidated fund, Contingent fund and Public Account, Concept of Suspense Accounts-Government Accounting Rules 1990-Financial Rules of Government of India 2005-Central Government Receipts and Payment Rules 1983	
JUNE 2023	I	Unit 2: BUDGET AND FINANCE: Appropriation Act-Appropriation Bill-Approval of Budget- vote on account-power of sanction of spent- Revised estimate-Savings of grant-supplementary, Excess grant and Re-appropriation para 258 to 295	
	II	Ways and Means and budget control-para 375 to 382 - Audit Report-Public accounts of the state para 346 to 366-legislature Committees-para 335 to 346,	
	III	Establishment-article 105 to 139-stores-works-advance-charitable Endowments- deposits- powers of sanction - maintenance of cash and other accounts in Government offices-Article 327 to 348- Responsibilities for losses of public money or property-article 349 to 395- Contingent Expenditure	
	IV	Unit 3: ACCOUNTING FOR RURAL LOCAL GOVERNMENTS Panchayat Raj Institutions-origin of Panchayat Raj Institutions - Constitutional background- three tier Panchayat Raj System, Financial functions of Zilla Panchayat, Taluk Panchayat, Gram Panchayat. Salary, travelling allowances and other allowances to Adyaksha, Upadyaksha and members of Zilla	

		Panchayat, Taluk Panchayat, Gram Panchayat.
JULY 2023	I	Application of Gram Panchayat Fund - Honorarium of Adyaksha and Upadyaksha of Gram Panchayat. Grants – fees, taxes, assets and liabilities of Panchayat Raj Institutions. Zilla Panchayat Budget and Account, Taluk Panchayat – Finance and account, Gram Panchayat - Budget and account Rules, Priasoft accounting software in Panchayat Raj institutions and Panchatantra software.
	II	Unit :4 ACCOUNTING FOR URBAN LOCAL GOVERNMENTS Origin of Municipalities- Different tiers of urban local bodies- Urbanization in Karnataka - DMA Organization Chart - Structure of ULB, functions of municipal councils, municipal corporations, city municipal councils, town municipal councils, town panchayats, notified area committees, standing Committees,
	III	Rent, rates & taxes, fees, salary grants and other allowance to members of different schemes of ULB’s, Expenditure rules-taxation rules 1965-Contract rules 1986-Borrowing rules 1966-Assets and liabilities of ULB’s.
	IV	Regulation of duty on transfers of Immovable property, Preparation of plans, Estimates, Budgets, Receipts vouchers & Payment vouchers, Maintenance accounts of different Schemes of Urban local bodies. FBAS Accounting system in municipalities.
AUGUST 2023	I	Unit 5: AUDIT OF GOVERNMENT AND LOCAL BODIES Audit-origin and development of Government Auditing –Constitutional Provisions- CAG of India and AGs (DPC) Act, 1971-Functions and spirit of Audit-Primary and Secondary Objectives of Audit-types, Methods of Audit-Scope of audit –Benefits of audit- Role of auditor- Concept of professional ethics. Auditing of Panchayat Raj Institutions
	II	Audit report, Procedures to rectify audit objection and recovery paras, ad-hoc committees in Panchayat Raj Institutions, Duties and responsibilities of ad-hoc committee, Auditing of ULB’s, Government Auditor-Inspection of Books and Vouchers, different types of audit, measures to clear audit objection and recovery paras, ad-hoc committee
	III	Revision

Course: VI Semester B. Com
Subject: INTERNATIONAL FINANCE
FINANCE ELECTIVE 6.3

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
May 2023	I	UNIT 1: GLOBAL FINANCIAL ENVIRONMENT: Evolution of International Monetary System	
	II	Bimetallism, Classical Gold Standard, Interwar Period, Bretton Woods System, Flexible Exchange Rate Regime, the current Exchange Rate Agreements, European Monetary System, Fixed vs. Flexible Exchange Rate Regime	
June 2023	I	UNIT 2: INTERNATIONAL FINANCIAL DECISIONS: International Capital Budgeting – Influence of Inflation on Capital Budgeting Decisions	
	II	Evaluation of Foreign Projects: Home Currency Approach and Foreign Currency Approach [Problems]	
	III	International Financing Decisions – Source of Finance – ADRs, GDRS, ECBs, FCCBs, Masala Bonds; International Working Capital Management – Netting, Leads and Lags.	
	IV	UNIT 3: EXCHANGE RATE DETERMINATION: Purchasing Power Parity Theory, Interest Rate Parity Theory, International Fischer’s Effect and Pure Expectations Theory	
July 2023	I	UNIT 4: FOREIGN EXCHANGE RISK AND RISK HEDGING STRATEGIES: Transaction Risk, Translation Risk	
	II	Economic Risk. Risk Hedging Strategies: Internal – Netting, Leads and Lags. [Problems]	
	III	External – Forwards, Futures [Problems]	
	IV	Options, Money-market Hedging, Currency Swaps	
Aug 2023	I	UNIT 5: INTEREST RATE RISK AND RISK HEDGING STRATEGIES	
	II	Interest Rate Swaps, Interest Rate Futures, Interest Rate Options, Caps	
	III	Forward Rate Agreements, Floors and Collars, Swaption	
	IV	Revision	

Course: VI Semester B. Com

Subject: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

FINANCE ELECTIVE 6.4

M O N T H	W E E K	PORTIONS COVERED	TEACHE RS HANDLI NG
M A Y 2 0 2 3	I	UNIT 1: BASICS OF INVESTMENTS Investments –Meaning, Differences between Investment, Trading and Speculation. Process of Making and Managing Investments, Investment Goals and Constraints.	
	I I	UNIT 2: INVESTMENT ALTERNATIVES Non-marketable Financial Assets, Money Market Instruments, Fixed Income Securities, Equity Shares, Mutual Funds, Derivatives, Life Insurance Policies, Real Estate, Precious and Valuable items.	
	I I I	UNIT 3: STOCK SELECTION AND PORTFOLIO CONSTRUCTION Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis, Company Analysis and Stock Valuation	
	I V	Technical Analysis. Efficient Market Hypothesis	
J U N 2 0 2 3	I	Portfolio Construction Theories – Markowitz Theory,	
	I I	Sharpe’s Single Index Model,	
	I I I	Capital Asset Pricing Model, Arbitrage Pricing Theory.	
	I V	UNIT 4: BONDS Pricing of Bonds, Returns on Bonds,	
J U L Y 2 0 2 3	I	Risks associated with Bonds, Immunization Strategy	
	I I	Duration and Modified Duration, Bond Portfolio Construction	
	I I I	UNIT 5: MUTUAL FUNDS- Mutual Funds – Net Asset Value. Mutual Fund Returns – Dividend payment plan, Dividend Reinvestment Plan, Bonus Plan and Growth Plan	
	I V	Mutual Fund Evaluation – Sharpe’s Measure, Treynor’s Measure, Jensen’s Measure. Revision	

Course: VI Semester B. Com

Subject: ORGNISATIONAL CHANGE AND DEVELOPMENT

Human resource Management ELECTIVE 6.3

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
MAY 2023	I	Unit 1: ORGANIZATIONAL DEVELOPMENT Meaning and nature of Organizational Development (OD) competencies of an OD Practitioner, ethical guidelines for OD practitioners.	
	II	Process of Organizational Development: Overview of entering and contracting Diagnosing: meaning of diagnosing, comprehensive model for diagnosing organizational systems (organizational level, group level and individual level).	
JUNE 2023	I	Collecting and analyzing diagnostic information: methods collecting diagnostic data (Questionnaire, Interviews, Observations, Unobtrusive measures). Feeding back diagnostic information: Determining the content of feedback, possible effects of feedback, characteristics of feedback process, survey feedback.	
	II	Unit 2: CHANGE MANAGEMENT Introduction to Change Management: OD and Change, importance and nature of planned change; Theories of planned change- Action research model, Kurt Lewin's change model. Introducing change effectively: Basic step factors influencing change- resistance to change, overcoming resistance to change;	
	III	empowering people to manage change, activities contributing to effective change management. Strategies for effecting change: Empirical-rational strategies, Normative Re-educative strategies of changing, Power - Coercive strategies (meanings only).	
	IV	Unit 3: OD INTERVENTIONS Designing effective OD interventions: How to design effective interventions, Overview of OD interventions - (a) Human Process Interventions T-Groups, process consultation, Third-party intervention; Team building; Organization confrontation meeting, Inter group relation intervention: microcosm group; Large group intervention: open-systems method, and open-space method	

<p>JULY 2023</p>	<p>I</p>	<p>(b)Techno structural interventions Restructuring organization: Structural design: functional structures, divisional structure- product structure, geographic and market structure, metrics structure, network structure, boundary less organization. Downsizing: Meaning and tactics- Workforce reduction, organisational redesign, system redesign. Re-engineering; meaning and application stages. Employee involvement- parallel structures, TQM and high involvement organizations. Work Design approaches: Engineering approach, Motivational approach, Sociotechnical Systems Approach</p>
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	II	(c) Human resource Management Interventions Overview of Performance management interventions: Performance Management Model, Goal setting, Performance Appraisal process, Reward systems. Developing and assisting members- career planning, workforce diversity dimensions and interventions, employ stress and wellness interventions
	III	Unit 4: STRATEGIC CHANGE INTERVENTIONS, EVALUATION & INSTITUTIONALISATION Strategic Change Interventions: Transformational Change: characteristics and differentiation with transactional change, culture change.
	IV	Evaluating and institutionalizing organization development: Behavioural outcomes for measuring OD interventions, Institutionalization framework (Organizational characteristics, intervention characteristics, Institutionalization process, indicators of institutionalization.) Trans-organizational change, merger and acquisitions, strategic alliance interventions, network interventions
AUG 2023	I	Unit 5: OD IN GLOBAL SETTINGS Dimension/value, definition and customs for- Cultural Context, Power distance, Uncertainty avoidance, Achievement orientation, individualism. World-wide OD Strategies and OD interventions (listing of OD); Global social Change.
	II	Future of OD: the changing environment Implications for OD's trends in the context of OD (economy, workforce, technology, organization), Implications of OD's future
	III	Human Process interventions, Techno Structural interventions, HRM interventions and Strategic change interventions, Conditions for optimal success of OD
	IV	Revision

Course: VI Semester B. Com

Subject: COMPENSATION MANAGEMENT

Human resource Management ELECTIVE 6.4

MONT H	WEEK	PORTIONS COVERED	TEACH ERS HANDLI NG
MAY 2023	I	Unit 1: COMPENSATION MANAGEMENT Compensation – Meaning & Definitions - objectives – nature, Types of compensation Conceptual frame work of compensation management, Compensation philosophies	
	II	Compensation approaches Basis for compensation fixation. Compensation practices in different industries. Compensation practices of multinational	

		and global organizations.
JUNE 2023	I	Unit 2: WAGE AND SALARY ADMINISTRATION Wage determination process and wage administration rules.
	II	Factors influencing wage and salary structure. Principles of wage and salary administration. Difference between salary and wages
	III	Theories of wages – subsistence theory, wage fund theory, marginal productivity theory,
	IV	bargaining theory. Criteria of wage fixation. Methods of wage determination in India
JULY 2023	I	Unit 3: REWARDS AND INCENTIVES Statutory Provisions governing Different Components of Reward systems
	II	Classification of Rewards; Monetary & Non- Monetary Incentives. Incentive Payments and its Objectives. Individual incentive plans Vs Group incentive plans
	III	Administering incentive plans. Guidelines for Effectives Incentive Plans
	IV	Unit 4: MANAGING EMPLOYEE BENEFITS Nature and types of benefits. Employee benefits programs- security benefits, retirement security benefits, health care benefits, time-off benefits.
AUG 2023	I	Designing a Employee benefits package. Performance based pay systems. Employee benefits required by law. Discretionary major employee benefits
	II	Unit 5: REGULATORY BODIES FOR COMPENSATION MANAGEMENT Wage Boards – structure, scope and functions, Pay Commissions, Wage administration in India Wage policies in India.
	III	Fringe benefits - Features of Fringe Benefits; Fringe Benefits in India.
	IV	Revision