

VIJAYA COLLEGE, R.V. ROAD, B-4.
DEPARTMENT OF COMMERCE AND MANAGEMENT
ACADEMIC PLANNER WITH UNITISATION- 2023-24

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

| MONTH | WEEK | PORTIONS COVERED | TEACHER HANDLING |
|--------------|------|---|--------------------|
| Aug 2023 | I | 1:Theoretical Framework of Accounting- Introduction-Meaning and Scope of Accounting- Objectives of Accounting- Importance of Accounting-Function of Accounting- Terminologies used in accounting- | NVR, SM |
| | II | Users of Accounting Information-Accounting Process-Basis of Accounting: Cash basis and Accrual Basis | |
| | 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 | |
| Sept 2023 | 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-Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss | |
| Oct 2023 | 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 – | |
| Nov 2023 | I | Journal Entries and Ledger Accounts including minimum rent account. (Sub-lease and lessor books excluded) 4: Royalty Accounts- problems | |
| | II | 5:Branch Accounts- Meaning of Branch Accounts - Objectives and Advantages of Branch Accounting Types of Branches- Branch Accounts-problems | |
| | III | Meaning and features of Dependent Branches, | |

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| | | Independent Branches and Foreign Branches- |
| | IV | Branches-Methods of maintaining books of accounts by the Head Office – Debtors System-ascertainment of Profit or Loss of Branch under Debtors System |
| Dec 2023 | I | REVISION |

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

| MONTH | WEEK | PORTIONS COVERED | TEACHER HANDLING |
|--------------|------|--|--------------------|
| Aug 2023 | I | Module 1:Introduction to Management-Introduction-Meaning and importance of Management - Functions of Management | PS, CHL |
| | II | -Role of Managers - Management Thoughts of: F W Taylor, Peter F Drucker, and Henry Fayol | |
| | III | Fourteen principles of Management. | |
| | IV | Module 2:Planning-Planning-Meaning -Nature-Purpose-Types of plans-Planning process-Limitations of Planning. | |
| Sept 2023 | I | Decision-making -Meaning - Importance - Decision making Process; SWOC Analysis. | |
| | II | Module 3:Organizing-Organising- Meaning, Process and Principles of Organizing; | |
| | III | Authority- Types of authority, Centralization and Decentralization of Authority-Meaning, Advantages and Disadvantages; Span of Management; Delegation of authority (meaning only). | |
| October 2023 | I | Types of Organizational Structures – Traditional Forms-Line, Line, and staff, Functional, Matrix organization structure, Committee (concepts only), | |
| | II | Modern Forms- Bureaucratic, Horizontal, Network Organizations, Virtual Organizations, Free form organizations (concepts only) | |
| | III | 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; | |
| | IV | Leadership: Meaning- Importance -Styles of Leadership-Autocratic, Democratic, Benevolent, Free Reign, Transactional leadership, Transformational Leadership, Transforming Leadership (concepts only); | |
| November | I | Communication: Meaning and types -Oral and written communication - Formal and informal | |

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| 2023 | | communication -Barriers to communication- Measures to overcome barriers to communication. |
| | II | Module 5: Coordination and Controlling- Coordination: Meaning- Importance-Principles of Coordination. |
| | III | Control: Meaning- Process- Limitations - Principles of Effective Control- Techniques of control – PERT/CPM (Only concepts), Emerging issues in Management; (Theory Only) |
| | IV | Revision |

Course: I Semester B.Com NEP 2020

Subject: Principles of Marketing

| MONTH | WEEK | PORTIONS COVERED | TEACHER HANDLING |
|------------------|------|--|-----------------------------|
| Aug 2023 | I | Module 1: Introduction to Marketing-Marketing: Introduction- Meaning- Nature - Scope-Importance of Marketing; Concepts & Approaches of Marketing; Concept of Need-Want-Demand – | LMR, VM, KJV |
| | II | Customer Value - Customer Creation; Differences between Selling vs. Marketing; Marketing Management (concept only). | |
| | III | Marketing Environment: Meaning-importance- Micro and Macro Environment in Marketing. | |
| | IV | Marketing Mix – Product – Price - Place & Promotion (in brief) | |
| Sept 2023 | 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. | |
| Oct 2023 | I | Module 3: Product and Pricing-Product: Meaning and features - Product classification- Concept of product line, product mix, Branding, Packaging and labelling; | |
| | II | Product Life Cycle – meaning and Stages in Product Life Cycle - New product Development- Meaning and stages in NPD | |
| | III | Pricing: Meaning and Significance; Factors affecting price of a product; Types of Pricing and pricing strategies. | |
| | IV | Module 4: Promotion and Distribution-Promotion: Meaning and importance of promotion; Promotion Mix - Advertising, personal selling, | |
| November 2023 | I | sales promotion, publicity & public relations and their distinctive characteristics; Factors affecting promotion mix decisions. | |

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| | II | Distribution: Meaning and types of channels of distribution, Factors affecting choice of distribution channel. |
| | III | Module 5: Recent Developments in Marketing- Online marketing, direct marketing, services marketing, green marketing, Rural marketing; Search Engine Marketing |
| | IV | Mobile Marketing- Social Media Marketing- Email Marketing-Network Marketing (concepts only). |
| December 2023 | I | Revision |

VIJAYA COLLEGE, R.V. ROAD, B-4
DEPARTMENT OF COMMERCE AND MANAGEMENT
ACADEMIC PLANNER WITH UNITISATION-2023-24

Course: III Semester B.Com NEP 2020

Subject: Corporate Accounting

| MONTH | WEEK | PORTIONS COVERED | TEACHER HANDLING |
|-------------|------|--|------------------|
| Oct 2023 | I | Module No. 1: Underwriting of Corporate Securities- Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting. Underwriting Commission- | GR, AP |
| | II | Types of underwriting-Firm Underwriting, Open Underwriting - Marked and Unmarked Applications | |
| | III | –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. | |
| Nov | I | Module No. 2: Profit Prior to Incorporation- Introduction - Meaning – calculation of sales | |

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| 2023 | | ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure | |
| | I I | 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 | Module No.3 Valuation of Goodwill- Introduction - Valuation of Goodwill –factors influencing goodwill, | |
| | IV | circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, | |
| Dec 2023 | I | Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems (Based on both Simple and Weighted Average) | |
| | I I | 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- Statutory Provisions regarding preparation of Financial Statements of Companies as per schedule III of Companies Act 2013 and IND AS-1 | |
| January 2024 | I | Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures | |
| | I I | REVISION | |

Course: III Semester B.Com NEP 2020

Subject: Business Statistics

| MONTH | WEEK | PORTIONS COVERED | TEACHER HANDLING |
|-------------|------|---|---------------------|
| Oct 2023 | I | Module No. 1: Introduction to Statistics- Introduction – Meaning, Functions and Uses of Statistics; Limitations of statistics - Collection of Data - Techniques of Data | LMR, DJV |

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| | | Collection – Census Technique and Sampling Technique (Concepts). Classification: Meaning, and Methods of Classification of Data. |
| | I I | Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation; Diagrammatic Presentation: Meaning and Types (Only Theory) |
| | 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. |
| Nov 2023 | I | Median: Calculation of Median for Individual, Discrete and Continuous Series |
| | I I | 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, |
| Dec 2023 | I | Standard Deviation and Coefficient of Variation in Individual, Discrete and Continuous Series- Problems |
| | I I | Module No. 4: Correlation Analysis-Correlation: - Meaning and Types of correlation- Positive and negative correlation- simple, partial, and multiple correlation. |
| | III | Linear and Non-linear correlation, Pearson's coefficient of Correlation; Probable error. - Problems |
| | IV | Module No. 5: Regression Analysis-Meaning of Regression, Regression lines, Regression equations and estimation; |
| Jan 2024 | I | Calculation of regression equations when regression coefficients are given (Simultaneous equation method excluded) - problems. |
| | I I | REVISION |

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

Subject: **Cost Accounting**

| MONTH | WEEK | PORTIONS COVERED | TEACHERS HANDLING |
|--------------|-------------|---|--------------------------|
| Oct 2023 | I | UNIT 1: INTRODUCTION TO COST ACCOUNTING Introduction: Meaning, Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; | SKK, 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 | |
| Nov 2023 | 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 | |
| Dec 2023 | I | Overheads: Estimation and Collection, Cost allocation, Apportionment, Re-apportionment, and Absorption of Manufacturing Overheads; | |
| | 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. | |
| Jan 2024 | I | Problems on Cost Sheet, Tenders and Quotations. | |
| | II | REVISION | |

SEMESTER: III SEM B. COM

| MONTH | WEEK | PORTIONS COVERED | TEACHERS HANDLING |
|--------------|-------------|---|--------------------------|
| Oct 2023 | 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 | AP, CHL |
| | 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 | |
| Nov 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 | |
| | 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. Net asset value – simple problems | |
| Dec 2023 | I | 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 | |
| | II | REVISION | |

NEP 2020

SUBJECT: INDIAN CONSTITUTION [AECC]

SEMESTER: III SEM B.COM

| MONTH | WEEK | PORTIONS COVERED | TEACHERS HANDLING |
|----------|------|--|-------------------|
| Oct 2023 | 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 | |
| Nov 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. | |
| Dec 2023 | | REVISION | |

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

**ACADEMIC PLANNER UNITIZATION 2023-24
B. Com-ODD SEM**

NEP Syllabus 2020

Course: V Semester B. Com

Subject: Financial Management

| MONTH | WEEK | PORTIONS COVERED | TEACHER HANDLING |
|-----------------|------|---|------------------|
| Oct 2023 | I | Unit: 1 - Introduction to Financial Management: Introduction: Meaning of Finance-Finance Function-Objectives of Finance Function-Organization of Finance function. | NVR, CHL |
| | II | Financial Management: Meaning and definition of Financial Management- Goals of Financial Management-Scope of Financial Management-Functions of Financial Management-Role of Finance Manager in India | |
| | III | Financial planning: Meaning –Need – Importance - Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan. | |
| | IV | 2: Time Value of Money: Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow | |
| Nov 2023 | I | Multiple flow and Annuity – Perpetuity-Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. (Theory and Problems) | |
| | II | 3: Capital Structure and Leverages - Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, | |
| | III | Concept of Optimum Capital Structure, EBIT-EPS Analysis. | |
| | IV | Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. (Theory and Problems) | |
| Dec 2023 | I | 4: Capital Budgeting - Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – | |
| | II | Pay Back Period - Accounting Rate of Return – | |
| | III | DCF Methods: Net Present Value- Internal Rate of Return | |
| | IV | Internal Rate of Return and Profitability Index-(Theory and Problems). | |
| January 2023 | I | 5: Working Capital Management- Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs-Sources of working capital-Merits of adequate working capital -Dangers of excess and inadequate working capital. (Theory only). | |
| | II | Revision | |

Course: V Semester B. Com

Subject: Income Tax Law and Practice – 1

| MONTH | WEEK | PORTIONS COVERED | TEACHER HANDLING |
|-------------|------|--|------------------|
| Oct 2023 | I | 1: Basic Concepts of Income Tax- Introduction –Meaning of tax- types of taxes and canons of taxation | MSS |
| | II | Important definitions, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross Total Income, Total Income, Agricultural Income, Tax Rates (Old and New Regimes)- Exempted incomes of individuals under section 10. | |
| | III | 2: Assessment Procedure and Income Tax Authorities- Meaning of Assessment - Types of Assessment– Regular Assessment- Self Assessment – Best Judgement Assessment- Summary Assessment – Scrutiny Assessment – Income Escaping Assessment | |
| | IV | Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and functions. CBDT, CIT and AO. | |
| Nov 2023 | I | 3: Residential Status and Incidence of Tax- Introduction – Residential status of an individual. Determination of residential status of an individual. | |
| | II | Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual (excluding deductions U/S 80) | |
| | III | 4: Income from Salary - Introduction - Meaning of Salary -Basis of charge- Definitions–Salary -Problems | |
| | IV | Salary, allowances - Problems | |
| Dec 2023 | I | Perquisites and profits in lieu of salary - Provident Fund | |
| | II | Retirement Benefits – Gratuity, pension and Leave salary. | |
| | III | Deductions U/S 16 and Problems on Computation of Taxable Salary. | |
| | IV | 5: Income from House Property- Introduction - Basis of charge - Deemed owners - House property incomes exempt from tax, | |
| Jan 2023 | I | Vacancy allowance and unrealized rent. Annual Value –Determination of Annual Value- | |
| | | Deductions U/S 24 from Net Annual Value Problems on Computation of Income from House Property | |
| | | Revision | |

Course: V B.Com

Subject: Principles and Practice of Auditing

| MONTH | WEEK | PORTIONS COVERED | TEACHER HANDLING |
|-------------|------|--|------------------|
| Oct 2023 | I | 1: Introduction to Auditing- Introduction – Meaning and Definition – Objectives– Types of Audits– Merits and Demerits of Auditing – Relationship of audit with other disciplines | DJV, KS |
| | II | Preparation before commencement of new audit- working papers -audit note book-audit programme. Qualities of an auditor-audit planning | |
| | III | Audit Engagement -Audit Documentation - Audit Evidence – Written Representation | |
| | IV | 2: Risk Assessment and Internal Control- Introduction–Audit risk–Assessment of risk. Internal Control: Meaning and objectives | |
| Nov 2023 | I | Internal check- Meaning, objectives and fundamental Principles | |
| | II | Internal check with regards to wage payment –Cash sales – and Cash purchases. | |
| | III | 3: Verification and Valuation of Assets and Liabilities - Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets. | |
| | IV | Verification and Valuation of different items of Assets: Land and Building -Plant and Machinery – Investment - Stock in Trade | |
| Dec 2023 | I | Verification and Valuation of different items of Liabilities: Bills payable - Sundry Creditors and Contingent liabilities. | |
| | II | 4: Company Audit and Audit of other Entities- Company Auditor: Appointment – Qualification – Powers -Duties and liabilities - Professional ethics of an auditor. | |
| | III | Audit Procedure of NGOs - Charitable Institutions – Educational institutions – Government – Local Bodies | |
| | IV | Cooperative societies – Hotels – Hospitals – Clubs & Banks. | |
| Jan 2024 | I | 5: Audit Report & Professional Ethics - Introduction–Meaning–Elementsofauditreport– Typesofauditreport-Independent Auditor’s report and their illustration | |
| | II | Professional Ethics: Code of Ethics - Professional Accountants in Public Practices and Business– Fundamental Principles of Professional Ethics | |
| | III | Revision | |

Course: V B.Com

Subject: ADVANCED ACCOUNTING

ACCOUNTS ELECTIVE

| MONTH | WEEK | PORTIONS COVERED | TEACHER HANDLING |
|-----------------|------|---|------------------|
| Oct 2023 | I | 1: Buy Back of Shares - Introduction and meaning - Objectives and benefits of buy-back - Provisions regarding buy-back of shares under Companies Act, 2013 - SEBI regulations regarding buy-back of shares. | GR, SKK |
| | II | Methods of buy-back: through tender offer to existing shareholders - through open market and through book-building - Accounting entries for buy-back of shares - Problems. | |
| | III | 2: Investment Accounts - Meaning of Investments - Types or Classification of Investments - Valuation of Investments | |
| | IV | Cost of Investments - Accounting treatment for Re-classification of Investments | |
| Nov 2023 | I | Disposal of Investments and income from investments – Problems | |
| | II | 3: Financial Statements of Banking Companies - Introduction - Functions of a bank - Important provisions of Banking Regulation Act, 1949 about Minimum Capital and Reserves - Statutory Reserve - Cash Reserve - Statutory Liquidity Ratio etc., Special Features of Bank Accounting. | |
| | III | Final Accounts of Banking Companies – components and formats - Accounting treatment for Rebate on Bills Discounted – Acceptance - Endorsement and Other Obligations | |
| | IV | Problems on preparation of bank final accounts | |
| Dec 2023 | I | 4: Financial Statements of Life Insurance Companies - Introduction - Classification of Insurance Business - Life Insurance and General Insurance. Components of Financial Statements | |
| | II | Financial Statements of Life Insurance Business – Revenue Account - Profit and Loss Account | |
| | III | Balance Sheet and Schedules. Problems | |
| | IV | 5: Financial Statements of General Insurance Companies | |
| January 2024 | I | Components of Financial Statements of General Insurance Business – Revenue Account - Profit and Loss Account - Balance Sheet and Schedules | |
| | II | Accounting Principles for preparation of Financial Statements of Insurance companies – Problems on Revenue accounts of Fire & Marine Business only | |
| | III | Revision | |

Course: V B.Com

Subject: Financial Institutions and Markets

FINANCE ELECTIVE

| MONTH | WEEK | PORTIONS COVERED | TEACHER HANDLING |
|-------|------|---------------------------------------|------------------|
| Oct | I | 1: Financial System in India - | |

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| 2023 | | Introduction – Meaning of Financial System– Financial concepts - Constituents of Financial System – Structure of Financial System – Role of Financial system- Functions of Financial System | KSMD |
| | II | Development of Financial System in India. Financial Sector Reforms - Financial System and Economic Development – Weakness of Indian financial system. | |
| | III | 2: Capital Market & Money Market - Capital Market: Meaning –Structure, Importance – Functions – Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market. | |
| | IV | Money Market: Meaning-Structure, functions Importance – Functions – Instrument of Money Market – Recent trends in Money Market. | |
| Nov 2023 | I | 3: Primary Market & Secondary Market - Primary Market: Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets– Methods of floating new issues: Public issue–Offer for sale – Right Issue – Private placement – Shortcomings of Indian Primary Markets in India. | |
| | II | Secondary Market: Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market. | |
| | III | Recognition of stock exchanges – Function of stock exchanges of BSE- NSE – OTCEI – Listing of securities | |
| | IV | 4: Security Exchange Board of India - Introduction – Meaning of Regulators – Types of Financial Regulars - Organization Structure of SEBI – Objectives of SEBI | |
| Dec 2023 | I | Role of SEBI in regulating Primary Market – Capital Market – Mutual Funds – Intermediaries – Stock Exchange. | |
| | II | Insider Trading: Meaning – Causes of Insider Trading – Remedies to overcome the problems of Insider Trading | |
| | III | 5:Banking & Development Financial Institutions - Banking: Introduction – Meaning – Role and functions – Types of Banks. Development Financial Institutions: Structure, Role & Functions of EXIM Bank, NABARD, NBFCs | |
| | IV | SIDBI , MUDRA, NHB , | |
| Jan 2024 | I | LIC & GIC, UTI, SFCs | |
| | II | Revision | |

Subject: Human Resources Management
HRM ELECTIVE

| MONTH | WEEK | PORTIONS COVERED | TEACHER HANDLING |
|-------------|------|--|--------------------|
| Oct 2023 | I | 1: Introduction to Human Resource Management Meaning and Definition of HRM – Features Objectives, Differences between Human Resource Management and Personnel Management, Importance | PS, SM, KJV |
| | II | Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices. | |
| | III | 2: Human Resource Planning, Recruitment & Selection - Human Resource Planning: Meaning and Importance of Human Resource Planning, Process of HRP; HR Demand Forecasting- Meaning and Techniques (Meanings Only) and HR supply forecasting. | |
| | IV | Job Analysis: Meaning and Uses of Job Analysis, Process of Job Analysis–Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only); | |
| Nov 2023 | I | Recruitment –Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment; | |
| | II | Selection –Meaning, Steps in Selection Process, Barriers to effective Selection, Placement. | |
| | III | 3: Induction, Training and Compensation - Induction: Meaning, Objectives and Purpose of Induction, Induction Program Planning, Problems faced during Induction | |
| | IV | Training: Need for training, Benefits of training, Assessment of Training Needs, Methods of Training and Development. | |
| Dec 2023 | I | Compensation: Direct and Indirect forms of Compensation (Meaning Only), Compensation Structure. | |
| | II | 4: Performance Appraisal, Promotion & Transfers - Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal; Uses and Limitations of Performance Appraisal, Process of Performance Appraisal | |
| | III | Promotion: Meaning, Purpose of Promotion, Basis of promotion | |
| | IV | Transfer: Meaning of Transfer, Reasons for Transfer, Types of Transfer. | |
| Jan 2024 | I | 5: Employee Engagement and Psychological Contract Employee Engagement (EE): Meaning and Types of EE, Drivers of engagement-Measurement of EE, Benefits of EE. Psychological Contract: Meaning and features | |
| | II | Revision | |

VOCATIONAL OPTION 1

Course: V B.Com

Subject: GST - LAW & PRACTICE

| MONTH | WEEK | PORTIONS COVERED | TEACHER HANDLING |
|-------------|------|--|------------------|
| Oct 2023 | I | 1: Introduction to GST - Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST | KJV, VM |
| | II | Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers, and Functions. CGST Act-2017-Features and Important definitions. | |
| | III | 2: GST Registration and Taxable Event - Registration under GST provision and process. Amendment and cancellation of registration, Taxable event | |
| | IV | Supply of goods and services - Meaning, Scope and types – composite supply, Mixed supply. | |
| Nov 2023 | I | Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services-Problems | |
| | II | 3: Input Tax Credit - Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; | |
| | III | Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances | |
| | IV | Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit | |
| Dec 2023 | I | 4: GST Assessment - Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny. | |
| | II | Special Provisions. Taxability of E-Commerce, Anti-Profitteering, and Avoidance of dual control | |
| | III | issues in filing of returns, monthly collection targets, GST Council meetings. | |
| | IV | 5: Valuations of Goods and Services Under GST Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money. | |
| Jan 2024 | I | Valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. | |
| | II | Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST. | |
| | III | Revision | |

**Subject: Employability Skills
Skill Enhancement Course**

| MONTH | WEEK | PORTIONS COVERED | TEACHERS HANDLING |
|----------|------|---|-------------------|
| OCT 2023 | I | UNIT 1: Soft Skills : Communication Skills: Verbal and Non-verbal communication, Oral and Written communication, Effective communication skills, Effective listening skills, Excellent writing skills and Presentation skills. Interpersonal Skills: Understanding the importance of teamwork, Conflict resolution, and Building positive relationships with team members. | RSG, VSK |
| | II | Leadership skills: Importance of leadership skills and Effective leadership. Practical: As a team leader write a draft appreciation letter to the team members for the completion of the project successfully. | |
| | III | UNIT 2: Quantitative aptitude , logical reasoning, and analytical ability | |
| | IV | Quantitative aptitude: Percentage, Profit, or loss calculation (Simple problems) | |
| NOV 2023 | I | Logical Reasoning: Coding and Decoding, Blood Relations, Non-verbal reasoning (Simple problems) | |
| | II | Analytical Ability: Statement and assumptions and Data interpretation (Simple problems). | |
| | III | Practical: Conduct Mock competitive examination for quantitative aptitude, logical reasoning, and analytical ability. | |
| | IV | UNIT 3: Career Development and Workplace Etiquette-- Career Development: SWOC analysis for self-assessment, setting career goals and creating a career plan, Job search strategies, resume preparation, Types of resumes and Points to consider for effective resume writing. | |
| DEC 2023 | I | Workplace Etiquette: Time Management-Importance and strategies for effective time management, Dress code, Personal grooming aspects, Office and workplace manners, Meeting etiquette. Professional ethics- Meaning and features | |
| | II | Practical: 1. Prepare a resume with at least 2 references. 2. Conduct a mock interview based on the resume prepared by the students. | |
| | III | UNIT 4: Interview skills -- Interviews -Types of Interviews, Decoding interviews – Basic interview skills, Stages of an interview, Parameters for scoring in an interview- Salutation, Voice clarity, Resume, Introduction, Strengths, Subject knowledge; Handling rejections and failure- ways to handle; | |
| | IV | Group discussions: Steps; Professional networking - Meaning, importance and ways. Practical: Conduct mock group discussions and Interviews. | |
| JAN 2024 | I | Revision | |

