

**VIJAYA COLLEGE, R.V. ROAD, B-4.
DEPARTMENT OF COMMERCE AND MANAGEMENT
2023-24 EVEN SEM ACADEMIC PLANNER**

**NEP SYLLABUS
COURSE: II SEM B.COM**

OPEN ELECTIVE COURSES

Subject: Advanced Financial Accounting

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
MARCH 2024	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	NVR, SM
APRIL 2024	I	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.	
	II	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 –	
	III	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).	
	IV	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	
MAY 2024	I	UNIT TEST-Preparation of Statement of Trading and Profit and Loss in Columnar form, Statement of General Profit and Loss and Balance Sheet	
	II	Simple problems involving Inter Departmental Transfers at Cost Price (vertical form).	
	III	Module-4: 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- Methods of maintaining books of accounts by the Head Office –Debtors System-	
JUNE 2024	I	ascertainment of Profit or Loss of Branch under Debtors System – Supply of goods at Cost Price and supply of goods at Invoice Price.	
	II	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 –	
	III	Preparation of Statement of Affairs – Cash book – Memorandum Trading Account – Total Debtors Account – Total Creditors Account	
	IV	Bills Receivable Account – Bills Payable Account – Statement of Trading and Profit & Loss and Balance Sheet -problems	
JULY 2024	I	REVISION	

Subject: Business Mathematics

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
MARCH 2024	I	Module -1: Number system, Indices and Logarithms: Number System: Introduction – Natural numbers, Even numbers, Odd numbers, Integers,	LMR
APRIL 2024	I	Prime numbers, Rational & Irrational numbers, Real numbers, HCF & LCM (Simple problems). Indices-meaning-Basic laws of indices and their application for simplification	
	II	Logarithms- Laws of Logarithms-Common logarithms application of log table for simplification	
	III	Module-2: Theory of Equations: Types of Equations – Simple or Linear Equations and Simultaneous Equations (only two variables)	
	IV	Elimination and Substitution Methods only. Quadratic Equation	
MAY 2024	I	Factorization and Formula Method ($ax^2 + bx + c = 0$ form only). Simple problems- Application of equations to business.	
	II	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	
	III	Geometric Progression Finding the 'nth' term of GP and sum to 'nth' term of GP and insertion of Geometric Mean-problems	

IV	Module-4: Financial Mathematics: Simple Interest, Compound Interest including yearly and half yearly calculations, Annuities, Percentages, Bills Discounting- problems.
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JUNE 2024	I	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
	II	Ratios and Proportions- Duplicate-triplicate and sub-duplicate of a ratio. Proportions: third, fourth and inverse proportion – problems.
	III	Module-5: Matrices and Determinants: Meaning – types – operation on matrices – additions - subtractions and multiplication of two matrices – transpose
	IV	determinants – minor of an element – co-factor of an element –inverse – crammer's rule in two variables – problems
JULY 2024	III	REVISION

Subject: CORPORATE ADMINISTRATION

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
MARCH 2024	I	Module 1: Introduction to Company: Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - -Kinds of Companies	DJV, CHL, VM
APRIL 2024	I	One Person Company-Private Company-Public Company-Company limited by Guarantee Company limited by Shares	
	II	Holding Company-Subsidiary Company- Government Company-Associate Company- Small Company-Foreign Company-Global Company- Body Corporate-Listed Company.	
	III	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	
	IV	Distinction between Memorandum of Association and Articles of Association, Certificate OF Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects	
MAY 2024	I	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.	

	II	Module 3: Company Administration: Introduction -Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director,Independent Director,	
	III	Auditors – Appointment – Powers - Duties & Responsibilities. Managing Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee.	
	IV	Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal, or dismissal.	
JUNE 2024	I	Module 4: Corporate Meetings: Introduction Corporate meetings: types – Importance- Distinction;Resolutions: Types – Distinction; Requisites of a valid meeting	
	II	Notice – Quorum –Proxies - Voting – Registration of resolutions; Role of a company secretary in convening the meetings.	
	III	Module 5: Winding Up: Introduction – Meaning- Modes of Winding up –Consequence of Winding up	
	IV	Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.	
July2024	I	REVISION	

Subject: LAW AND PRACTICE OF BANKING

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
MAR 2024	I	Module No. 1: Introduction to Banking Introduction-Meaning – Need – Importance – Primary, Secondary & Modern functions of banks -Origin of banking	PS
APRIL 2024	I	Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India	
	II	Types of Banks in India– Banks' Lending - changing role of commercial banks. RBI: History-Role & Functions.	
	III	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 wrong full dishonor of Cheques;	
	IV	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	
MAY 2024	I	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	
	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.	
JUNE 2024	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.	
JULY 2024	I	REVISION	

BBA 2.5 a (Open Elective Course)

MONT H	WEE K	PORTIONS COVERED	
May 2023	I	Module 1: Introduction to People Management: Diversity in organization: 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, types & mordent methods	
	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 lifeBalance, Importance of Work life balance, Factors influencing Work life Balance.	
	III	REVISION	

IV SEM B.COM

Subject: Advanced Corporate Accounting

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
MARCH 2024	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	GR, SM
APRIL 2024	I	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).	
	II	issue of bonus shares – preparation of Balance sheet after redemption (AS per Schedule III of Companies Act 2013).	
	III	Unit 2: REDEMPTION OF DEBENTURES Meaning of Redemption of Debentures; Lump sum Method,	
	IV	Installment Method, Sinking Fund Method	
MAY 2024	I	Insurance Policy Method (Problems on all the methods of Redemption of Debentures)	
	II	Module No. 3: Amalgamation and Acquisition of Companies- Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in Merger – Amalgamation in Purchase - Methods of Calculation of Purchase Consideration (IND AS - 103),	

	III	Net asset Method – Net Payment Method and Lumpsummethod, Accounting for Amalgamation (Problems under purchase method only) –Ledger Accounts in the Books of Transferor Company
	IV	Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013)
JUNE 2024	I	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
	II	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).
	III	Unit 5: LIQUIDATION OF COMPANIES Meaning of Liquidation/Winding up, Modes of Winding up – Compulsory Winding up.
	IV	Voluntary Winding up and Winding up subject to Supervision by Court. Order of payments in the event of Liquidation.
JULY 2024	I	Liquidator’s Statement of Account, Liquidator’s remuneration. Problems on preparation of Liquidator’s Final Statement of Account.
	II	REVISION

Subject: Costing Methods & Techniques

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
MAR CH 2024	IV	Module No. 1: Job and Contract Costing- Job Costing: Meaning, features, applications, Job cost sheet – simpleproblems.	SKK, MSS, CHL
APRIL 2024	I	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	
	II	contracts-Problems on Preparation of Contract account and Contractee’s account (excluding Trial Balance and Balance Sheet problems).	
	III	Module No. 2: Process Costing- Process costing: Meaning, features and applications of Process Costing;	

MAY 2024	I	comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in process accounts;
	II	preparation of process accounts - problems

	III	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
	IV	Costs and Cost units for different services - Transport Services, Problems on preparation of Service Cost Statements for Transport service
JUNE 2024	I	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).
	II	Problems on BEP (excluding Break even chart problems).
	III	Module 5: Standard Costing and Variance Analysis –Meaning, Features, Uses and limitations of Standard Costing; Variance Analysis – Meaning, Types of Variances
	IV	Material Variances, Labour Variances and Overhead variances- (Problems on Material and Labour variances only).
JULY 2023	I	Material Variances, Labour Variances and Overhead variances- (Problems on Material and Labour variances only).
	II	REVISION

Subject: Business Regulatory Framework

MON TH	WEEK	PORTIONS COVERED	TEAC HERS HAND LING
MAR CH 2024	I	Module No. 1: Indian Contract Act, 1872- Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration contractual capacity, free consent. Classification of Contract,	PS, VM
APRIL 2024	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-	

MAY 2024	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)
	IV	Parties to Negotiable Instruments – Dishonor of Negotiable Instruments – Notice of dishonor – Noting and Protesting
JUNE 2024	I	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 Act,
	II	Consumer Redressal Agencies – District Forum, State Commission and National Commission.
	III	Module 5: Environment Protection Act 1986- Introduction - Objectives of the Act, Definitions of
	IV	Important Terms – Environment, Pollutants, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.
JULY 2024	I	REVISION

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Subject: Management Accounting

MONTH	WEEK	PORTION COVERED	TEACHER HANDLING
MARCH 2024	IV	ModuleNo.1:Introduction to Management Accounting Meaning and Definition – Objectives – Nature and Scope– Role of Management Accountant	SKK, GR
APRIL 2024	I	Relationship between Financial Accounting and Management Accounting. Relationship between Cost Accounting and Management Accounting.	
	II	Advantages and Limitations of Management Accounting. Management Reporting– Principles of Good Reporting System.	
	III	ModuleNo.2:Analysis of Financial Statements Analysis of Financial Statements: Meaning and Importance of Financial Statement Analysis	
	IV	Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis.	
MAY 2024	I	ModuleNo.3: Ratio Analysis - Meaning and Definition of Ratio and Ratio Analysis – Uses and Limitations of ratios	

	II	Classification of Ratios: Turnover ratio - Liquidity ratios - Profitability ratios and Solvency ratios. Problems.	
	III	ModuleNo.4: 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	
	IV	Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities	
JUNE 2024	I	Preparation of Cash Flow Statement according to Ind. AS-7.	
	II	ModuleNo.5: Budgetary Control: Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control	
	III	Types of budgets- Functional Budgets - Cash budget, sales budget, purchase budget and production budget	
	IV	Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only.	
JULY 2024	I	REVISION CLASSES	

Subject: Income Tax Law & Practice – II

MONTH	WEEK	PORTION COVERED	TEACHER HANDLING
MARCH 2024	IV	Module No. 1: Profits and Gains of Business and Profession: Introduction-Meaning and definition of Business, Profession and Vocation.	MSS, DJV
APRIL 2024	I	Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis.	
	II	Problems on computation of income from business of a sole trading concern	
	III	Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.	
	IV	Module No. 2: Capital Gains: Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer	
MAY 2024	I	Computation of capital gains – Short term capital gain and Long-term capital gain - Exemptions under section 54, 54B, 54EC, 54D and 54F. Problems covering the above sections.	
	II	Module No. 3: Income from other Sources: Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities	
	III	Rules for Grossing up. Ex-interest and cum-interest	

		securities. Bond Washing Transactions - Computation of Income from other Sources.	
	IV	Module No. 4: Set Off and Carry Forward of Losses and Deductions from Gross Total Income: Meaning- Provisions of Set off and Carry Forward of Losses - Theory	
JUNE 2024	I	Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB	
	II	REMAINING DEDUCTIONS - , 80E, 80G, 80GG, 80TTA, 80 TTB and 80U as applicable to Individuals.	
	III	Module No. 5: Computation of Total Income and Tax Liability – meaning of total income & liability	
	IV	Computation of Total Income and tax liability of an Individual assessee under Old Regime.	
JULY 2024	I	REVISION CLASSES	

Subject: Advanced Financial Management			
MONTH	WEEK	PORTION COVERED	TEACHER HANDLING
MARCH 2024	IV	Module No.1: Cost of Capital: Cost of Capital: Meaning and Definition–Significance of Cost of Capital–Types of Capital Computation of Cost of Capital	NVR, CHL
APRIL 2024	I	Specific Cost–Cost of Debt–Cost of Preference Share Capital –Cost of Equity Share Capital–Weighted Average Cost of Capital (Book Value and Market Value Weights) –Problems.	
	II	Module No. 2: Capital Structure Theories: The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis–Problems on all the approaches.	
	III	Module No.3: Risk Analysis in Capital Budgeting: Meaning of Risk and Risk Analysis–Types of Risks–Risk and Uncertainty–Techniques of Measuring Risks	
	IV	Risk adjusted Discount Rate Approach–Certainty Equivalent Approach –Probability Approach-Standard Deviation and Co-efficient of Variation- Theory and Problems.	
MAY 2024	I	Sensitivity Analysis and Decision Tree Analysis -Theory	
	II	Module No. 4: Management of Current Assets: Introduction – Significance of Current Assets – Meaning of Cash and Cash Management – Objectives, Motives of Holding Cash	
	III	Meaning and Definition of Receivables – Cost of Maintaining Receivables – Factors influencing the size of Receivables - Objectives of Receivables Management	
	IV	Problems on Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period.	
JUNE 2024	I	Inventory Management – Meaning and Definition of Inventory – Elements of Inventory- Motives of holding the Inventory – Costs associated with Inventory – Techniques of Inventory Management.	
	II	Module No. 5: Dividend Decision and Theories: Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Polices –Significance of Stable Dividend Policy	
	III	Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter’s Model	
	IV	Gordon’s Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis -Problems.	
JULY 2024	I	REVISION CLASSES	

Elective 1- Accounting Group

Subject: Indian Accounting Standards

MONTH	WEEK	PORTION COVERED	TEACHER HANDLING
MARCH 2024	IV	Module No. 1: Introduction to Indian Accounting Standards and IFRS: Introduction- Meaning and Definition of Accounting Standards – Need & Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards	KJV, VM
APRIL 2024	I	Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Applicability of Ind AS in India. Need for Convergence Towards Global Standards	
	II	International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS.	
	III	Module No. 2: Provision under Accounting Standard for Items Appear in Financial Statements: Revenue Recognition (Ind AS- 18) - Property, Plant and Equipment, including Depreciation (Ind AS-16) –Borrowing Cost (Ind AS – 23) - Impairment of assets (Ind AS-36) – Objectives, Scope, definitions,	
	IV	recognition, Measurement, and disclosures of the above-mentioned Standards Simple problems on the above standards.	
MAY 2024	I	Module No. 3: Preparation of Financial Statements as per Ind AS: Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1: Statement of Profit and Loss,	
	II	Statement of Financial Position (Balance Sheet), (In detail)	
	III	Statement of changes in Equity, Statement of Cash flow and Notes to accounts. (Meaning only) Problems on preparation of Statement of Profit and Loss and Statement of Financial Position (Balance Sheet), as per Schedule III of Companies Act, 2013. (MCA – Format)	
	IV	Module No. 4: Provisions under Accounting Standards for Items that do not Appear in Financial Statements: Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24)	
JUNE 2024	I	Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34) - Theory Only	
	II	Module No. 5: Consolidated & Separate Financial Statements of Group Entities : Meaning and Definition of Group, Holding and Subsidiary Company, purpose, and benefits of Preparing consolidated Financial Statements, Requirements of Companies Act,2013 in respect of consolidated Financial Statements	

	III	Components of consolidated Financial Statements, Calculation of Goodwill or Capital Reserve on Consolidation, Calculation of Minority Interest or Non-controlling Interest.	
	IV	Accounting treatment for inter-company depts., unrealized profit on stock, and unrealized profit on fixed assets and intercompany dividends	
JULY 2024	I	REVISION CLASSES	

Elective 2 – Finance Group

Subject: Investment Management

MONTH	WEEK	PORTION COVERED	TEACHER HANDLING
MARCH 2024	IV	Module No.1: Introduction to Investment Concepts of Investments: Attributes –Economic v/s Financial Investment –Investment and Speculation – Features of a good investment –Investment Process	KS
APRIL 2024	I	Financial Instruments available for investment: Money Market Instruments –Capital Market Instruments. Derivatives – Types of Derivatives (Only Concepts)	
	II	Module No.2: Security Analysis: Introduction – Meaning and need of Security Analysis - Fundamental analysis-EIC Frame Work	
	III	Technical Analysis – Concept, Theories - Dow Theory, Eliot Wave Theory. Charts-Types, Trend and Trend Reversal Patterns.	
	IV	Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency (Only Theory).	
MAY 2024	I	Module No.3: Risk & Return Risk and Return Concepts: Concept of Risk –Types of Risk-Systematic risk –Unsystematic risk –Calculation of Risk and returns	
	II	Portfolio Risk and Return: Expected returns of a portfolio - Calculation of Portfolio Risk and Return.	
	III	Problems on Calculation of Risk and Returns on Portfolio	
	IV	Module No. 4: Valuation of Securities Valuation of Bonds – debentures	
JUNE 2024	I	Preference Shares - Equity Shares-(Dividend Capitalization Approach – With and without growth	
	II	Earnings Capitalization Approach with and without growth	
	III	Module No. 5: Portfolio Management	

		Meaning -Need –Objectives –process. Selection of securities and Portfolio analysis	
	IV	Construction of optimal portfolio using Sharpe’s Single Index Model. Portfolio Performance evaluation (Problems on Portfolio Performance).	
JULY 2024	I	REVISION CLASSES	

Elective 2 – HRM Group
Subject: Human Resource Development

MONTH	WEEK	PORTION COVERED	TEACHER HANDLING
MARCH 2024	IV	Module No.1: Conceptual Analysis of Human Resource Development : Introduction – Meaning and Definition of HRD - Need for HRD-Multiple Goals of HRD	RSG, LMR, CHL
APRIL 2024	I	HRD Department and its Task - HRD for Organizational Effectiveness - HRD in the Indian Context -HRD Mechanisms	
	II	Employee Empowerment - HRD as a Motivational Factor	
	III	Module No.2: Frame Work of Human Resource Development : Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs-HRD Model	
	IV	Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company	
MAY 2024	I	Sponsored Training - On-the-Job and Off-the-Job training- Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.	
	II	Module No.3: Human Resource Performance: Introduction -HR Performance and Bench Marking - Impact of Globalization on HRD	
	III	Diversity of Work Force - Work Force Reduction - Realignment and Retention - HRD programs for diverse employees - Expatriate & Repatriate support and development - Realistic Job Review.	
	IV	Module No. 4: HRD Evaluating Programs: Evaluating HRD Programs - Models and Frame Work of Evaluation - Assessing the Impact of HRD	
JUNE 2024	I	Programs - Human Resource Development Applications - Fundamental Concepts of Socialization.	
	II	Module No. 5: Management Development :	

		Introduction - Employee counselling and wellness services	
	III	Counselling as an HRD Activity- Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs -	
	IV	Organizational Strategies Based on Human Resources.	
JULY 2024	I	REVISION CLASSES	