

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

ACADEMIC PLANNER UNITIZATION 2024-25

SEP Syllabus I Sem B. Com - ODD SEM

Name Of The Course: FINANCIAL ACCOUNTING

MONTH	WEEK	PORTION COVERED	TEACHER HANDLING NVR, KJV
August 2024	II	Unit - 1: Theoretical Framework of Accounting Introduction-Meaning, Scope, Objectives, Importance and Functions of Accounting	
	III	Terminologies used in Accounting; Users of Accounting Information; Accounting Process; Cash basis and Accrual basis of Accounting;	
	IV	Branches of Accounting, Principles of Accounting, Concepts and Conventions; Accounting Standards-Indian Accounting Standards (Ind AS)-Meaning and Definition, Need and Objectives; Accounting Equations, Problems on Accounting Equations. SKILL DEVELOPMENT Enlisting any Five Indian Accounting Standards	
Sept 2024	I	Unit - 2: Conversion of Single Entry System to Double Entry System Accounts from Incomplete Records/Single Entry System -Meaning, Features, Merits & Demerits; Conversion into Double Entry System, Need for Conversion; Preparation of Statement of Affairs,	
	II	Cashbook, Memorandum Trading Account, Total Debtors Account	
	III	Total Creditors Account, Bills Receivable Account, Bills Payable Account	
	IV	Trading and Profit & Loss and Balance Sheet-Problems SKILL DEVELOPMENT Prepare a Memorandum Trading Account, Total Debtors Account, and Total Creditors & Statement of Affairs with imaginary figures.	
OCT 2024	I	Unit - 3: Consignment Accounts Introduction-Meaning of Consignor, Consignee, Account Sales & Proforma Invoice; Goods Invoiced at Cost Price, Goods Invoiced at Selling Price.	
	II	Accounting for Normal & Abnormal Loss; Valuation of Stock.	

	III	Passing of Journal Entries & Preparation of Ledger Accounts in the books of Consignor only- Problems	
	IV	Unit - 4: Hire Purchase System. Meaning of Hire Purchase and Installment Purchase System, Difference between Hire Purchase and Installment Purchase, Important Definitions–Hire Purchase Agreement, Hire Purchase Price, Cash Price, Hire Purchase Charges SKILL DEVELOPMENT Preparation of Proforma Invoice and Accounts sales with imaginary figures.	
NOV 2024	I	Calculation of Interest, Calculation of Cash Price; Journal Entries and Ledger Accounts in the books of Hire Purchaser only. (Asset Accrual Method only)- Problems	
	II	Meaning, Objectives and Advantages of Branch Accounting; Types of Branches- Meaning and Features of Dependent Branches, Independent Branches and Foreign Branches;	
	III	Methods of maintaining Books of Accounts by the Head Office–Debtors System only when the goods are sent at Cost Price and Invoice Price & ascertainment of Profit or Loss of Branch under Debtors System – Problems	
	IV	REVISION	

NAME OF COURSE: PRINCIPLES OF MARKETING

MONTH	WEEK	PORTION COVERED	TEACHER HANDLING LMR, PS
August 2024	II	Unit-1: Introduction to Marketing Meaning and Definition, Concepts of Marketing, Approaches to Marketing.	
	III	Functions of Marketing. Recent trends in Marketing-E- business Tele-marketing, M-Business, and Green Marketing.	
	IV	Relationship Marketing, Concept Marketing, Digital Marketing, Social Media Marketing and E-tailing (Meaning only). SKILL DEVELOPMENT 1. Design a Marketing Mix for an imaginary product.	
Sept 2024	I	Unit- 2:Marketing Environment Micro Environment – Meaning, Components- The company, suppliers, Marketing Intermediaries, competitors.	

	II	public and customers; Macro Environment- Meaning Components- Demographic, Economic environment	
	III	Natural, Technological, Political, Legal, Socio- Cultural environment. Skill development Design a logo and tagline for an imaginary product.	
	IV	Unit-3: Market Segmentation and Consumer Behavior Market Segmentation - Meaning, Bases of Market Segmentation, Requisites of Sound Market Segmentation.	
OCT 2024	I	Consumer Behavior- Meaning, Factors influencing Consumer Behavior ;Buying Decision Process.	
	II	Unit- 4:Marketing Mix -Product & Pricing Marketing Mix- Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion. Product-Meaning & features, Product Classification, Product Line & Product Mix decisions; Product Lifecycle – Meaning & stages in PLC;	
	III	New Product Development- Meaning and steps in NPD; Reasons for Failure of New Product. Pricing – Objectives, Factors influencing Pricing Policy, Methods of Pricing; Pricing Strategies. Skill development Develop an advertisement copy for a product.	
	IV	Unit- 5: Place & Promotion Physical Distribution –Meaning and Types of Channels of Distribution, Types of Intermediaries,	
NOV 2024	I	Factors affecting Channel Selection Promotion – Meaning and Significance of Promotion.	
	II	Advertising – Meaning and Objectives, Characteristics of an effective Advertisement, Types of Advertisement. Personal Selling- Meaning and Importance, Characteristics of a Successful Salesperson.	

	III	Sales Promotion- Meaning, Objectives, Promotional Schemes, Limitations of Promotional Schemes. Skill development Prepare a chart showing the distribution network for any product.	
	IV	REVISION	

NAME OF COURSE: BUSINESS ENVIRONMENT

MONTH	WEEK	PORTION COVERED	TEACHER HANDLING AM, VSK RPS
August 2024	II	Unit- 1: Introduction to Business Environment Business Environment-Meaning, Types of Business Environment – Internal and External, Micro-Environment and Macro-Environment of business;	
	III	Competitive analysis of Business; Environmental analysis-Scanning, Monitoring, Forecasting, Assessment; Limitation of Environment Analysis.	
	IV	Unit- 2: Political and Legal Environment Political Environment- Functions of the State, Role of Government, State intervention in business	
Sept 2024	I	Reasons for and Types of state intervention in business. Legal environment-Impact of various laws on Indian businesses.	
	II	Unit-3: Economic and Global Environment Economic Environment- Meaning, Nature.	
	III	Components of the Economic Environment, Factors affecting Economic Environment.	
	IV	Global environment -Meaning of Globalization, Approaches to Globalization, Merits and demerits of Globalization	
OCT 2024	I	Impact of Globalization on Indian businesses; Foreign market entry strategies; MNCs and TNCs (concepts only).	
	II	Unit- 4: Technological Environment Technological Environment: Meaning and features of Technological Environment;	
	III	Impact of Technological changes on business, Technology and Society, Technology Transfer- Meaning, Benefits and Challenges.	
	IV	Unit- 5: Demographic and Natural Environment Demographic Environment- Meaning and components of Demographic environment	

NOV 2024	I	Natural Environment: Meaning and Features of the Natural environment.	
	II	Impact of Natural environment on business.	
	III	Skill Development Activities: a. List out the benefits of Technology on businesses. b. Draft Five Forces Model for an Imaginary business. c. List out the impact of Globalization on Indian businesses d. List out any five Demographic factors affecting businesses.	
	IV	REVISION	

NAME OF COURSE: INDIAN FINANCIAL SYSTEM

MONTH	WEEK	PORTION COVERED	TEACHER HANDLING KJV AM
August 2024	II	Unit 1: Introduction to Indian Financial System: Introduction – Meaning of Financial System, Features, Objectives, Components, Structure	
	III	Structure, Role of Financial System in Economic Development - SWOT of Indian Financial System.	
	IV	Financial Regulators in India- A brief note on RBI, SEBI, IRDAI, and PFRDAI. SKILL DEVELOPMENT Prepare a list of 1. Financial Regulators in India with their objectives.	

Sept 2024	I	Unit – 2: Financial Markets and Institutions Financial Markets-Meaning, Structure, Importance, Functions and types	
	II	Money Market – Meaning, importance and types of money market instruments Capital Market – Meaning, importance, types of Capital Markets and types of capital market Instruments	
	III	Primary Market – Meaning, Importance and Role of Primary Market in new issues market Secondary Market – Meaning, Features and Role of Stock Market in Stock Trading.	
	IV	Financial Intermediaries-Meaning, Importance, Structure, Types, Functions of Financial Intermediaries in India. SKILL DEVELOPMENT 2. Draw the structure of Indian Financial Markets	
OCT 2024	I	Unit – 3: Financial Instruments and Services Financial Instruments- Meaning, importance & types Equity Shares – Meaning and features. Preference shares – Meaning, features and types	
	II	Debentures – Meaning, feature and types Financial Services- Meaning, importance, and types of Financial Services – Fund based services and Fee based services – Meaning, features and types	
	III	Specialized Financial Services- Meaning, features and types of Leasing, Factoring, Forfeiting, Credit Rating and Venture Capital.	
	IV	Unit – 4: Commercial Banks in India Commercial Banks-Meaning of banks, Structure of Commercial Banks in India, Types of banks SKILL DEVELOPMENT 3. Prepare the list of various financial instruments in Capital Market and Money Market	
NOV 2024	I	Functions of Banks- Primary and Secondary functions, Role of Commercial banks in The Economic Development, Recent trends in Banking.	
	II	Unit – 5 : Reserve Bank of India RBI -Meaning, Objectives and Functions.	
	III	Credit Control – Meaning, significance and types of Credit control measures of RBI. Role of RBI in the economic development of India. SKILL DEVELOPMENT 4. Prepare the list of various fee based and fund based financial services.	

	IV	REVISION	
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SUBJECT: CONSTITUTIONAL VALUE

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
AUG 2024	I	Unit - 1 i. The Making of the Constitution of India: Evolution, Nationalist Movement, Composition of the Constituent Assembly, Committees of the Constituent Assembly, Enactment of the Constitution.	GJL
	II	Constituent Assembly: Role of Dr B.R. Ambedkar, Javaharlal Nehru, Sardar Vallababhai Patel	
	III	Preamble of the Indian Constitution – Values enshrined in the Preamble; Sovereign, Secular, Socialistic, Democratic, Republic, Justice, Liberty, Equality and Fraternity.	
	IV	Unit - 2 i. Salient Features of Indian Constitution and Basic Structure	
SEPT 2024	I	ii. Fundamental Rights and how these Rights are safeguarding individual liberties	
	II	iii. Directive Principles of the State Policy; Socialist, Gandhian, and Liberal-Intellectual. iv. Fundamental Duties	
	III	Unit - 3 i. Union Legislature – Parliament; Lok Sabha, Rajya Sabha – Composition, powers, functions	
	IV	ii. Union Executive – President, Vice – President, Prime Minister, Union Council of Ministry, powers and functions, Leadership and collective responsibility	
OCT 2024	I	iii. Judiciary – Supreme Court, High Courts, powers and functions and Judicial Activism in India	

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ACADEMIC PLANNER UNITIZATION 2024-25

NEP 2020 III SEM B. Com -ODD SEM

Subject: Corporate Accounting

MONTH	WEEK	PORTIONS COVERED	TEACHER HANDLING
AUG 2024	I	Module No. 1: Underwriting of Corporate Securities- Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting. Underwriting Commission-	VM, 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.	
SEPT 2024	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	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,	
OCT 2024	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- Statutory Provisions regarding preparation of Financial Statements of Companies as per schedule III of Companies Act 2013 and IND AS- 1	
NOV 2024	I	Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures	
	I I	REVISION	

Subject: Business Statistics

MONTH	WEEK	PORTIONS COVERED	TEACHER HANDLING
AUG 2024	I	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.	LMR, DJV
	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.	
SEPT 2024	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,	
OCT 2024	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 co- efficiency of Correlation; Probable error. - Problems	
	IV	Module No. 5: Regression Analysis-Meaning of Regression, Regression lines, Regression equations and estimation;	
NOV 2024	I	Calculation of regression equations when regression coefficients are given (Simultaneous equation method excluded) - problems.	
	I I	REVISION	

Subject: Cost Accounting

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
AUG 2024	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, DJV
	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	
SEPT 2024	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	
OCT	I	Overheads: Estimation and Collection, Cost allocation, Apportionment, Re-apportionment, and Absorption of	

2024		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.
NOV 2024	I	Problems on Cost Sheet, Tenders and Quotations.
	II	REVISION

NEP 2020

SUBJECT: FINANCIAL EDUCATION & INVESTMENT AWARENESS [SEC]

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
AUG 2024	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	
SEPT 2024	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	
OCT2 024	I	Practical lab hours- module 1: spreadsheet modeling: IF function, SUM , AVERAGE, INDEX, MATCH AND VLOOKUP, RANK, SUM PRODUCT, 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
AUG 2024	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	
SEPT 2024	I	Chapter-5 judiciary- supreme court and high court; composition, powers and functions and judicial review	GJL
	II	Chapter-6 Electoral Process; election commission-composition, powers and functions, electoral reforms	
	III	Exercise: the 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.	
NOV 2024		REVISION	

OPEN ELECTIVE**SUBJECT: ADVERTISING SKILL for BCA - 2 SECTIONS**

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
SEPT 2024	I	Module No. 1: Communication Process; Advertising as a tool of communication;	RPS, AM
	II	Meaning, nature and importance of advertising; Types of advertising; Advertising objectives.	
	III	Audience analysis; Setting of advertising budget: Determinants of advertising	
	IV	Module No. 2: Media Decisions: Major media types and their characteristics; Internet as an advertising media- merits and demerits;	
OCT 2024	I	Factors influencing media choice; media selection, media scheduling,	
	II	Advertising through the Internet-media devices.	
	III	Module No. 3: Message Development Advertising appeals, Advertising copy and elements, Essential of Message Development; Preparing ads for different Media- Video Advertising: Television & YouTube,	
	IV	Audio Channels: Radio & Podcast Advertising,	
NOV 2024	I	Newspapers, Print & Digital Publications (Magazines), Out-Of-Home Advertising, Social Media.	
	II	Module No. 4: Advertising Agency: Advertising Agency: Role and types of advertising agencies,	
	III	selection of advertising agency; Social and Ethical aspects of advertising in India.	
	IV	Revision	

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DEPARTMENT OF COMMERCE AND MANAGEMENT

ACADEMIC PLANNER UNITIZATION 2024-25

NEP Syllabus 2020. 5th B. Com-ODD SEM

Subject: Financial Management

MONT H	WEEK	PORTIONS COVERED	TEACHER HANDLIN G
aug 202 4	I	Unit: 1 - Introduction to Financial Management: Introduction: Meaning of Finance-Finance Function-Objectives of Finance Function-Organization of Finance function.	NVR, CHL
	I I	Financial Management: Meaning and definition, Goals - Scope -Functions -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 preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow	
sep 20 24	I	Multiple flow and Annuity – Perpetuity- Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. (Theory and Problems)	
	I I	3: Capital Structure and Leverages - Introduction-Meaning and Definition, Factors determining the Capital Structure,	
	III	Concept of Optimum Capital Structure, EBIT-EPS Analysis.	

	IV	Leverages: Meaning and Definition, Types - Operating Leverage, Financial Leverage and Combined Leverages. (Theory and Problems)	
oct 20 24	I	4: Capital Budgeting - Meaning and Definition of Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting:	
	I I	Payback 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).	
nov 2024	I	5: Working Capital Management- Introduction- Meaning and Definition, types of Operating cycle, Determinants of working capital needs-Sources - Merits of adequate working capital -Dangers of excess and inadequate working capital. (Theory only).	
	I I	Revision	

Course: V Semester B. Com

Subject: Income Tax Law and Practice – 1

MONT H	WEEK	PORTIONS COVERED	TEACHER HANDLING
aug 202 4	I	1: Basic Concepts of Income Tax- Introduction –Meaning of tax- types of taxes and canons of taxation	MSS
	I I	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 where quoting of PAN is compulsory. Income Tax Authorities their Powers and functions. CBDT, CIT and AO.	
sep 20 24	I	3: Residential Status and Incidence of Tax- Introduction – Residential status of an individual. Determination of residential status of an individual.	
	I I	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	
oct 2024	I	Perquisites and profits in lieu of salary - Provident Fund	
	I I	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,	
no v 20 24	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

MONT H	WEEK	PORTIONS COVERED	TEACHER HANDLING
aug 202 4	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
	I I	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	
sep t 20 24	I	Internal check- Meaning, objectives and fundamental Principles	
	I I	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	
oct 20	I	Verification and Valuation of different items of Liabilities: Bills payable - Sundry Creditors and Contingent liabilities.	

24	I I	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.	
nov 2024	I	5: Audit Report & Professional Ethics - Introduction–Meaning–Elements of audit report– Types of audit report - Independent Auditor’s report and their illustration	
	I I	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]

MONT H	WEEK	PORTIONS COVERED	TEACHE R HANDLI NG
aug 202 4	I	1: Buyback 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.	SKK, KJV
	I I	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 Reclassification of Investments
sept 20 24	I	Disposal of Investments and income from investments – Problems
	I I	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
oct 20 24	I	4: Financial Statements of Life Insurance Companies - Introduction - Classification of Insurance Business - Life Insurance and General Insurance. Components of Financial Statements
	I I	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
nov 2024	I	Components of Financial Statements of General Insurance Business – Revenue Account - Profit and Loss Account - Balance Sheet and Schedules
	I I	Accounting Principles for preparation of Financial Statements of Insurance companies – Problems on Revenue accounts of Fire & Marine Business only
	III	Revision

Subject: **Financial Institutions and Markets**

FINANCE ELECTIVE

MONT H	WEEK	PORTIONS COVERED	TEACHER HANDLING
aug 202 4	I	1: Financial System in India - Introduction – Meaning of Financial System– Financial concepts - Constituents of Financial System – Structure of Financial System – Role of Financial system- Functions of Financial System	KSMD
	I I	Development of the Financial System in India. Financial Sector Reforms - Financial System and Economic Development – Weakness of IIFS	
	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.	
se p 20 24	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.	
	I I	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	
oct 20 24	I	Role of SEBI in regulating Primary Market – Capital Market – Mutual Funds – Intermediaries – Stock Exchange.	
	I I	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 ,	
nov 2024	I	LIC & GIC, UTI, SFCs	
	I I	Revision	

Course: V B.Com

Subject: Human Resources Management

HRM ELECTIVE

MONT H	WEEK	PORTIONS COVERED	TEACHE R HANDLIN
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aug 202 4	I	1: Introduction to Human Resource Management Meaning and Definition of HRM – Features Objectives, Differences between Human Resource Management and Personnel Management, Importance	PS, RPS
	I I	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);	
sep 20 24	I	Recruitment –Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment;	
	I I	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.	
oct 20 24	I	Compensation: Direct and Indirect forms of Compensation (Meaning Only), Compensation Structure.	
	I I	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.	
nov 202 4	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	
	I I	Revision	

VOCATIONAL OPTION 1

Course: V B.Com

Subject: GST - LAW & PRACTICE

MONT H	WEEK	PORTIONS COVERED	TEACHER HANDLING
aug 202 4	I	1: Introduction to GST - Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST	KJV, VM
	I I	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.
sep t 20 24	I	Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services-Problems
	I I	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
oct 20 24	I	4: GST Assessment - Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.
	I I	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.
nov	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.

202 4	I I	Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.	
	III	Revision	

Course: V B.Com

Subject: Employability Skills

[Skill Enhancement Course]

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
aug 2024	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.	RPS-BDA
	III	UNIT 2: Quantitative aptitude , logical reasoning, and analytical ability	
	IV	Quantitative aptitude: Percentage, Profit, or loss calculation (Simple problems)	
sept	I	Logical Reasoning: Coding and Decoding, Blood	

2024		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.
oct 2024	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.
nov 2024	I	Revision

COURSE: V B.COM [BUSINESS DATA ANALYTICS] NEP SYLLABUS

SUBJECT: FINANCIAL MARKETS & SERVICES

MONTH	WEEK	PORTIONS COVERED	TEACHERS HANDLING
aug 2024	I	Module No. 1: Overview of Indian Financial System Introduction – Features, Constituents of Financial System;	KSMD
	II	Financial Institutions; Financial Services; Financial Markets and Financial Instruments, Financial Regulators (a brief profile of RBI, SEBI, IRDAI).	
	III	Module No. 2: Financial Institutions: Meaning, Need for Financial Institutions; Banks – Meaning, Types of Banks, Role of Banks, Insurance Companies – Meaning, Types of Insurance, Role of Insurance	
	IV	NBFC'S – Meaning, Types, Role	
sept 2024	I	EXIM Bank –Meaning, Role and Objectives; Asset Management Companies (AMC) – Meaning, Role of AMC in Mutual Funds.	
	II	Module No. 3: Financial Services - Meaning, Objectives, Functions, Characteristics; Types.	
	III	Merchant Banking – Functions and Operations, Leasing, Factoring, Bill Discounting, Credit Card, Debit Card,	
	IV	Loans and Advances –Meaning and Types, Venture Capital & Credit Rating.	
oct 2024	I	Module No. 4: Financial Markets Meaning and Definition, Types, Role and Functions	
	II	Money Market, Capital Market – Primary and Secondary Market,	
	III	Methods of Issue of shares in the primary market, Stock Exchange – Role and Functions	
	IV	Module No. 5: Financial Instruments - Meaning, Money Market - Commercial Paper,	

		CD's Treasury Bills, Promissory Notes, Bills of Exchange, Money at Call and Short Notice;	
nov 2024	I	Capital Market and Instruments- Equity Shares, Preference Shares, Debenture/ Bonds, Public Deposits.	