II SEM B.COM

Name of the Programme: Bachelor of Commerce B. Com (Regular)

Paper: COM 2.1

Name of the Course: Advanced Financial Accounting

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To Gain a comprehensive understanding of accounting principles and regulatory frameworks for Limited Liability Partnerships (LLPs), joint ventures, and branch accounts.
- To develop the skills to apply advanced accounting techniques for handling specialized accounting for foreign branches and departmental accounts.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to CO1: Understand the Concept and Regulatory Framework of LLPs.

CO2: Acquire essential skills and knowledge needed for proficiently handling joint venture accounting in various business contexts.

CO3: Prepare and reconcile branch accounts to accurately reflect the financial performance and position of a company's individual branches

CO 4: Comprehend and Apply Accounting Principles for Foreign Branches,

CO 5: Master the preparation and consolidation of departmental accounts to enhance organizational financial analysis and decision-making.

SYLLABUS

MODULE 1: Accounting for Limited Liability Partnership **10 Hrs**

Introduction – Meaning of LLP – Features of LLP – Merits and Demerits of LLP – Difference between LLP and Company – Differences between LLP and Partnership firm – Partners in LLP (Minimum no of partners, Designated partners, Eligibility) - Conversion from firm to LLP – Conversion from Private Co to LLP – Conversion from unlisted public company to LLP –Key aspects of LLP ACT 2008 & 2012 Books of Accounts: Format and contents of Balance Sheet – Format and contents of Profit

and Loss A/c **(simple problems)**

MODULE 2: ACCOUNTING FOR JOINT VENTURE **12 Hrs**

Introduction - Meaning - Objectives - Distinction between joint venture and consignment - Distinction between joint venture and partnership maintenance of accounts in the books of coventurers maintaining separate books for joint venture preparation of memorandum joint venture - problems

MODULE 3: BRANCH ACCOUNTS **16 Hrs**

Introduction – Meaning – Objectives – Types of Branches – Meaning and features of Branches - Dependent Branches – Independent Branches – Foreign Branches – Methods of Maintaining books of Accounts by Head office – Meaning & Feature of Debtor system, Stock & Debtor System, Wholesale Branch System and Final Account system – Supply of Goods at Cost Price & Invoice Price – Illustrations on preparation of Dependent Branch A/c- (Debtor system) and Independent Branch A/c (Final Account system with incorporating entries) in the books of Head Office

MODULE 4: FOREIGN BRANCH ACCOUNTS

Introduction – Meaning & Objectives of Foreign branch – Features of Foreign Branch – Currency rates – Current rate, average rate, weighted average rate, historic rates –

Methods of Exchange Rate Application – Temporal Method, All Current Method, Non- current Method – concepts only

Accounting for Foreign Branch Accounts - Cumulative Translation Adjustment Account (CTAA) – Illustration on Cumulative Translation Adjustment Account, Branch Profit and Loss Account and Foreign Branch Account in the books of Head Office.

MODULE 5: DEPARTMENTAL ACCOUNTS **12 Hrs**

Introduction - Meaning - Advantages – Disadvantages - Method of Departmental Accounting - Basis of allocation of common expenditure among various departments - Types of Departments and Inter-Department Transfers at Cost price and Invoice price – Illustrations on Preparation of Departmental Trading and Profit and Loss Account and Balance Sheet including inter departmental transfers at Cost Price only (Vertical Format)

SKILL DEVELOPMENT ACTIVITIES

1. Describe the format and contents of the Profit and Loss Account and Balance sheet for an LLP with an imaginary figure.
2. Create a detailed joint venture agreement for a hypothetical business collaboration.
3. Identify any two MNC's and figure out the methods of branch accounts maintained by them.
4. Discuss the compliance requirements for foreign branches under local and international regulations.
5. Draw a chart showing any 4 Indian MNC and its foreign branches.
6. Collect departmental accounts of any two Indian companies and comment.
7. Identify any two companies and describe the functions of different types of departments within an organization
8. Any other activities, which are relevant to the course.

BOOKS for REFERENCE:

- ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
- SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
- Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
- Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
- J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
- S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
- B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors ● Compendium of Statements and Standards of Accounting. The

Institute of Chartered Accountants of India, New Delhi. Note: Latest edition of textbooks and reference Books may be used

Name of the Programme: Bachelor of Commerce B. Com (Regular)

Paper: COM-2.2

Name of the Course: Modern Banking

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Simulations, Field Work, Industrial Visit (where ever is required) etc

COURSE OBJECTIVES:

- To analyse and synthesize the historical development, regulatory evolution, and contemporary challenges of banking in India, integrating perspectives from commercial banking functions, negotiable instruments, digital banking advancements, and ethical considerations.
- To apply theoretical knowledge of banking regulations, operational functions of commercial banks, digital banking technologies, and ethical frameworks to critically evaluate and propose solutions to complex banking scenarios, fostering informed decision-making and ethical leadership in the financial sector.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO 1: demonstrate a comprehensive understanding of the origins, evolution, and regulatory framework of banking in India.

CO 2: demonstrate a thorough understanding of the diverse roles and functions of commercial banks.

CO 3: demonstrate a comprehensive understanding the applications of negotiable instruments in practical banking scenario.

CO 4: acquire a comprehensive understanding of digital banking and enabling them to critically assess and navigate the digital banking landscape effectively.

CO 5: demonstrate a deep understanding of business ethics in banking.

SYLLABUS

MODULE 1: EVOLUTION ON BANKING	**12 Hrs**
Origin of Bank – Meaning and Definition of Banks – Features of Bank - Evolution of Banking in India – Stages in Evolution of Banking in India – Structure of Indian Banking System - Reserve Bank of India (RBI) - Role & Importance of RBI - Functions of RBI – Monetary Policy Tools (Repo Rate, Reverse Repo Rate, CRR & SLR) – Banking Regulation Act – Prompt Corrective Action (PCA).	
MODULE 2: TYPES OF BANKS & BANKERS – CUSTOMER RELATIONSHIP	**14 Hrs**
Meaning, Role and Functions of Commercial Banks (Private Sector Bank, Public Sector Bank, Reginal Rural Bank & Foreign Banks) – Co-operative Banks (State and Urban Co-operative Banks) – Schedule and Non – Schedule Banks – Payment Banks – Small Finance Banks – Development Banks. Banker and Customer Relationship – Meaning of Banker and customer – General Relationship – Special Relationship – Termination of Banker – Customer Relationship.	
MODULE 3: NEGOTIABLE INSTRUMENTS	**10 Hrs**
Definition, meaning and characteristics of Promissory note, Bill of Exchange and Cheque - Types of Cheques - Bearer, Order and Crossed - Types of Crossing- General and Special. Check truncation system, Endorsement - Definition and meaning of endorsement - Types of endorsement - Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative.	
MODULE 4: Recent Trends in BANKING SERVICES	**14 Hrs**
Meaning, Definition and Scope of Digital Banking – Evolution from traditional to digital banking – Advantages of Digital Banking - Digital Banking Services (Internet Banking, Mobile Banking, Card Payments, UPI, ATMs) - Digital Funds Transfer (NEFT, IMPS, RTGS) – Mobile Wallets & Payment Apps (Paytm, Google Pay, Apple Pay, Merchant payments) – Contactless Payment – Nature and concepts of Blockchain technology (BC) and Artificial Intelligence (AI) in Banking	
MODULE 5: ETHICS IN BANKING	**10 Hrs**

Introduction to Business Ethics in Banking – Meaning of Business Ethics & its importance in Banking – Ethical Issues in Banking - Regulatory framework for banking ethics: RBI guidelines, SEBI regulations, and international standards (e.g., Basel Committee principles) - Ethical Leadership and Culture in Banking - Impact of technology on ethical practices in Banking operations.

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a detailed timeline or infographic depicting the major milestones in the evolution of Indian banking.
2. Create a comparative chart or report highlighting Commercial, Cooperative Sectors and Scheduled & Non-schedule banks roles, functions, regulatory frameworks, and market presence.
3. Hands-on practice in identifying and filling out various types of cheques (bearer, order, and crossed.
4. List out any two cybersecurity threats in digital banking and give your conclusion.
5. Discuss any two case studies on banking ethical dilemmas.
6. Any other activities, which are relevant to the course (tie up with a bank).

BOOKS for REFERENCE:

- Banking and Financial Services in India" by H.R. Machiraju.
- Modern Banking" by Shelagh Hefferman and Casu Barbara
- "Bank Management and Financial Services" by Peter S. Rose and Sylvia C. Hudgins
- Digital Banking: Enhancing Customer Experience, Improving Competitive Advantage" by Tolga Tavlas
- "Indian Financial System" by M.Y. Khan
- "Banking Regulation Act" by Taxmann
- "Banking Awareness" by Arihant Experts
- "Introduction to Banking" by Barbara Casu, Claudia Girardone, and Philip Molyneux.

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: COM- 2.3

Name of the Course: HUMAN CAPITAL MANAGEMENT

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To provide a comprehensive understanding of human resources as a vital form of capital in the modern corporate era, encompassing the recruitment process, performance evaluation, and ethical practices within organizations.
- To equip students with knowledge about the latest trends in Human Capital Management, enabling them to analyse changes in the job market and prepare accordingly.

COURSE OUTCOMES:

On successful completion of the course, the students' will be able to

CO1: Provides an outlook of the importance of Human resource as concept of capital in the modern corporate era.

CO2: Provides complete insight about the recruitment process in any organization.

CO3: give an insight about the concept of evaluation of any employee based on his performance.

CO4: The latest trends in Human Resource Management which would help students to analyses the changes in the job market and get ready accordingly.

CO5: Provide the ethical value of jobs and ethical practices in the organization.

SYLLABUS

MODULE 1: PERSPECTIVES IN HUMAN CAPITAL MANAGEMENT 12 Hrs

Evolution of human resource management & Context of Human Capital Management – The importance of the human factor as capital in the present era – Challenges in sourcing right candidates -Role of human resource manager – Inclusive

growth and affirmative action, Human resource policies – Human resource accounting and audit.

MODULE 2: JOB ANALYSIS: RECRUITMENT, SELECTION, TRAINING & DEVELOPMENT **16 Hrs**

Dynamics of Employee-Management relationship, Talent Management, Talent Acquisition, JobAnalysis: Job Description vs. Job Specification, Methods of Collecting Job Analysis Information;Role of Recruitment and Selection, Recruitment Policy, External and Internal Sources of Recruiting - Merits and Demerits, Selection Process and Types of Interview – Orientation and induction-Training and Development; the Steps in Training Process; Career and Succession Planning: Career Stages, Career

Development, Career Management Succession Planning; Case Discussion on Succession Planning

MODULE 3: **PERFORMANCE EVALUATION AND CONTROL PROCESS 14Hrs**

Nature and Methods of performance evaluation – Feedback – Industry practices. Promotion, Demotion, Transfer and Separation – Implication of job change. The control process – Importance – Methods – Requirement of effective control systems grievances – Causes – Implications – Redressal methods.

Outsourcing and its HR Dimensions; Human Resource Planning and Downsizing: Voluntary Redundancy and Ways of Downsizing, Importance of Bench Marking

Module 4: EMERGING TRENDS IN CORPORATE STRUCTURE 10 hrs

Emerging Trends in Corporate Structure, Strategy and Culture - Impact of Technology on Organizational design - Mechanistic Vs Adoptive Structures - Formal and Informal Organisation. Comparative Management Styles and approaches – World Management Vs Japanese Management Practices, International Human Capital Management – Role of technology in human resource Management

MODULE 5: ETHICS IN HUMAN RESOURCE MANAGEMENT. 08 Hrs

Ethics in HRM- Unfair employee benefits and compensation Plans, Discriminatory practices based on gender, race, disability, age and other aspects. Unfair recruitment practices, Wrong communications in groups, Unethical accounting of salary and perquisites, Conflict of interest in the organization

SKILL DEVELOPMENT

- Create a job profile and draft the steps to be followed in recruiting a suitable person for thatjob so created by you.
- Create a succession plan for the position of CEO/CFO of a company.
- Develop a concept of Mock interview in your organization to plan for the steps in recruiting. Prepare a clear chart showing all the steps of recruitment.
- Design the roles and responsibilities of a HR manager
- Visit any company and identify the best ethical practices followed by them, prepare a reportand submit.

BOOKS FOR REFERENCE

1. Dr. K Aswathappa -Human resource Management Tata Mcgraw Hills
2. Shashi K Gupta and Rosy Joshi Human Resource Management
3. Managing Human Resources by Wayne F Cascio
4. Subba Rao Human resource management-HPH
5. K Ramachandra and et.,al. Human Resource Management HPH
6. Rekha and Vibha Human Resource management VB

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM-2.4

Name of the Course: Business Data Analysis

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations

COURSE OUTCOMES:

CO1: After successful completion of the course students will be able to summarize and analyze statistical data to solve practical business-related problems.

CO2: After successful completion of the course students will be able to interpret the relevance of statistical findings for business problem solving and decision making.

CO3: Developing critical thinking skills to select and apply the appropriate measure of central tendency based on the nature and distribution of data, ensuring accurate interpretation and decision-making.

CO4: Ability to apply correlation and regression analysis to various business problems, such as forecasting sales, understanding customer behaviour, optimizing marketing strategies, and analyzing financial data.

CO5: Effectively communicating time series analysis findings and forecasting results to stakeholders, including non-technical audiences, to support strategic planning and decision-making in business contex

SYLLABUS:

MODULE 1: INTRODUCTION TO STATISTICS	**10 Hrs**
Introduction, Meaning, Definitions, Features, Objectives, Functions, Importance and Limitations of Statistics -Important terminologies in Statistics – Data, Raw Data, Primary Data, Secondary Data, Population, Census, Survey, Sample Survey, Sampling, Parameter, Unit, Variable, Attribute, Frequency, Seriation, - Individual, discrete and continuous. Classification of Data-Requisites of Good Classification of Data. -Types of Classification – Quantitative and Qualitative Classification, Geographical, Chronological (Concepts only)	
MODULE 2: TABULATION AND PRESENTATION OF DATA	14 Hrs
Types of Presentation of Data – Textual Presentation, Tabular Presentation, One-way Table-Important terminologies – Variable, Quantitative Variable, Qualitative Variable, Discrete Variable, Continuous Variable, Dependent Variable, Independent Variable, Frequency, Class Interval, Tally Bar. Diagrammatic and Graphical Presentation, Rules for Construction of Diagrams and Graphs. Types of Diagrams – One Dimensional Simple Bar Diagram, Sub-divided Bar Diagram, Multiple Bar Diagram, Percentage Bar Diagram – Two-Dimensional Diagram – Pie Chart, Graphs	
MODULE 3: MEASURES OF CENTRAL TENDENCY & DISPERSION	**14 Hrs**
Meaning and Objectives of Measures of Tendency- Definition of Central Tendency- Requisites of an Ideal Average, -Types of Averages--Arithmetic Mean-Median-Mode (Direct method only) Empirical Relation between Mean, Median & Mode-Graphical Representation of Median & Mode-Ogive Curves-Histogram-Problems-Meaning of Dispersion-Standard Deviation, Co-efficient of Variation-Problems	
MODULE 4: CORRELATION & REGRESSION ANALYSIS	**12 Hrs**
Correlation: Meaning and Definition - Uses – Types – Karl Pearson's coefficient of correlation – probable error – Spearman's Rank Correlation Coefficient. Regression:Meaning, Uses, Regression lines, Regression Equations. Correlation Coefficient through Regression Coefficient	
MODULE 5: TIME SERIES	**10 Hrs**

Introduction – Meaning – Uses –Components of Time Series –Methods of Trends- Method of Moving Averages Method of Curve Fitting by the Principle of Least Squares

- Fitting a straight-line trend by the method of least squares and Computation of Trend Values (when $\sum X = 0$) including Graphical presentation of trend values – Problems.

SKILL DEVELOPMENT

1. Collect data from at least 5 friends about their monthly expenditure on Mobile Recharge, Cosmetics, Chats and Other Expenses and present the same in a Tabular Form
2. Collect data from at least 5 friends about the percentage of marks obtained in SSLC and PUC and present the same in a Bar Diagram Form
3. Collect data about marks scored in Accountancy in PUC from at least 30 students of your class and calculate Arithmetic Mean
4. Collect the data about the age of at least 10 married couples and compute correlation coefficient
5. Collect the turnover of a company for 7 years and predict the sales of 8th year by using method of least squaree

BOOKS FOR REFERENCE:

- Anand Sharma: Statistics For Management, HPH
- S P Gupta: Statistical Methods- Sultan Chand, Delhi
- D.P Apte; Statistical Tools for Managers.
- Dr. B N Gupta: Statistics (Sahityta Bhavan), Agra.
- S.C Gupta: Business Statistics, HPH
- N.V.R Naidu: Operation Research I.K. International Publishers
- Ellahance: Statistical Methods, Kitab Mehel.
- Sanchethi and Kapoor: Business Mathematics, Sultan Chand
- Veerachamy: Operation Research I.K. International Publishers
- S. Jayashankar: Quantitative Techniques for Management

Name of the Programme: Bachelor of Commerce B.Com (Regular)

Paper: Job Skill -1 CA TP

Name of the Course: Computer Accounting-Tally Prime (CATP)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
2	2	30

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

The Subject Computer Accounting- tally prime typically aims to introduce students to the fundamentals of computerized accounting skills with practical business applications, focusing on how accounting information is recorded in Tally prime.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO:1 Familiarizing with the user interface, menu options, and navigation within Tally Prime.

CO:2 Setting up new company profiles, configuring financial years, and managing multiple company data within Tally Prime.

CO:3 Entering various types of transactions such as sales, purchases, receipts, payments, journal entries, etc., accurately into Tally Prime

CO:4 Managing stock items, recording stock transactions (inward and outward), handling stock transfers, and maintaining stock records.

CO:5 Understanding how to configure and manage GST (Goods and Services Tax)

compliance within Tally Prime for businesses operating in regions where GST is applicable.

SYLLABUS

Module 1: Fundamentals of Tally Prime **4 Hrs**

Introduction to Tally Prime - Downloading & Installation of Tally Prime -Company Creation - Getting Started with Tally Prime o Shut a Company - Select a Company o Alter Company Details - Company Features and Configurations

Module 2: Masters and Transactions in Tally Prime **14 Hrs**

Chart of Accounts -Ledger Creation -Group Creation - Deletion of Ledgers and Group

-Creating Inventory Masters- Creation of Stock Group -Creation of Units of Measure

-Creation of Stock Item - Creation of Godown -Stock Category- Introduction to Vouchers in Tally Prime - Components of Voucher Entry Screen - Accounting Voucher - Basic Vouchers: Receipt, Payment, Contra, Sales, Purchase, Journal, - Credit Note, & Debit Note - Voucher Alteration & Deletion - Non-Accounting Vouchers - Voucher Type - Double & Single Mode Voucher Entry Inventory Vouchers

- Basic Voucher: Stock Transfer, Manufacturing, Physical Stock Voucher - Accounts Voucher with Inventory Transactions -Invoice & Voucher Entry Mode - Inventory Linked Accounts Ledger

Module 3: TDS and GST in Tally Prime **12 Hrs**

TDS – Enable TDS in Tally Prime – Recording TDS Transactions in Tally Prime, Accounting for Expenses and deducting – Reversal of with TDS in Tally Prime – TDS at Lower Rate and Zero Rate in Tally Prime – TDS Deduction for Interest Payable – TDS on Advance Payment in Tally Prime. Goods and Services Tax (GST) - Introduction to GST& its Terminology - Tax Rate Structure & Setup in Tally Prime - Invoicing in GST (Goods & Services) - Input Credit Mechanism, GST Adjustment -

Return Filing using Tally Prime - E-Way Bill in GST

SKILL DEVELOPMENT- Lab Activities

1. Create a company with imaginary figures
2. Create ledgers under Capital/ assets/liability/income and expenses/ Bank
3. Generate different types of vouchers
4. Record TDS Transaction
5. Generate E-Way Bill

Any other activities, which are relevant to the course.

BOOKS FOR REFERENCE:

1. Learn Tally Prime with GST Book by Gaurav Agrawal
2. Tally Prime (Including GST) course By ACCA Amarjit Kaur
3. Learn Tally Prime with All New Features 4/E By Rajesh Chheda
4. Mastering Tally PRIME: Training, Certification & Job Paperback – by Asok K Nadhani
   Tally Essentials from Tally Solutions

PEDAGOGY

- Classrooms Lecture with constructive approach
- Group Discussions
- Use of digital tools
- Inquiry based learning
- Presentations
- Collaborative learning
- Case Studies, Simulations
- Field Work, Industrial Visit (where ever is required) etc.,