IV SEM B.COM

IV SEMESTER B.Com (Regular) (SEP) 2025-26

	Subjects	Paper	Working Hrs. (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Languages	Language-1 - Kannada/Sanskrit/Urdu/Tamil /Telugu/Malayalam/ Additional English / Marathi/ Hindi		(3+1+0) 4	3	20	80	100	3
	Language – II English		(3+1+0) 4	3	20	80	100	3
Part 2 Core Papers	Advanced Corporate Accounting	Com-4.1	(3+0+2) 4	3	20	80	100	4
	Costing Methods	Com-4.2	(3+0+2) 4	3	20	80	100	4
	Stock and Commodity Markets	Com-4.3	(3+0+2) 4	3	20	80	100	4
	Research Methodology	Com-4.4	(3+0+2) 4	3	20	80	100	3
Part 3 Compulsory	Soft Skills for Business	Job Skill	(2+0+2) 3	1.5	10	40	50	2
	Certification Course- 2 ***(Certification from ICSI)***	CC-2	2 (0+0+4)	1		25	25	1
	Total Credits						**675**	**24**

Name of the Programme: Bachelor of Commerce B.Com (Regular)
Paper: COM- 4.1
Name of the Course: ADVANCED CORPORATE 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 analyze the procedure for internal reconstruction of companies and understand the legal, financial aspects, and accounting skills related to mergers, demergers, and acquisitions.
- To understand liquidation processes, prepare financial documents, and Holding company pattern.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be ableto

CO.1 Analyze the procedure for internal reconstruction of companies

CO.2 Understand the legal, financial aspects, and related accounting skills of mergers, demergers, and acquisitions

CO.3 Assess company liquidation processes and prepare liquidator's statements and financial documents.

CO.4 Analyse the impact of redemption of debentures on the financial statements of the company and ensure compliance with legal and regulatory provisions.

CO.5 Understand the concept and structure of holding and subsidiary companies

SYLLABUS	
MODULE 1: AMALGAMATION OF COMPANIES	**18 Hrs**
Meaning and Types of Amalgamation: Amalgamation in the nature of merger, Amalgamation in the nature of purchase - Relevant Accounting Standards: AS-14 (or Ind AS 103) - Methods of Accounting: Pooling of interest method, Purchase method - Purchase Consideration – Types of PC - Lump sum, Net Assets, Net Payment, and Shares method – Ledger accounts in the books of Transferor and Incorporation Entries in books of Transferee Company - Preparation of Balance Sheet after Amalgamation – Treatment of Inter-company Transactions, Debts and Unrealized Profits. Illustrations.	
MODULE 2: INTERNAL RECONSTRUCTION	**12 Hrs** **12 Hrs**
Meaning and Need for Internal Reconstruction - Methods: Alteration of Share Capital - Reduction of Share Capital (legal provisions under Companies Act) - Accounting Entries for: Writing off accumulated losses and fictitious assets, Revaluation of assets and liabilities, Reorganization of share capital - Preparation of Capital Reduction Account and Reconstructed Balance Sheet - Legal Procedures & Compliance Requirements. Illustrations.	
MODULE 3: REDEMPTION OF DEBENTURES.	**10 Hrs**
Meaning and Types of Debentures - Terms of Redemption: At par, at premium, or at discount - Redeemable at fixed time or by drawing lots - Methods of Redemption: Lump Sum Payment, Instalment Basis, Sinking Fund Method - Journal Entries for Redemption- Debenture Redemption Reserve (DRR) and Investment (DRI) - Treatment of Loss on Issue of Debentures - Purchase of Own Debentures for Cancellation. Illustrations.	
MODULE 4: LIQUIDATION OF COMPANIES	**10 Hrs**
Meaning and Types of Liquidation (Compulsory, Voluntary, Creditors' Voluntary) - Legal Provisions Related to Liquidation under Companies Act – Preparation Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Treatment of: Preferential Creditors, Secured Creditors, Calls on Contributories - Order of Payment in Liquidation. Illustrations.	

MODULE 5: HOLDING COMPANY ACCOUNTS **10 Hrs**
Concept of Holding and Subsidiary Companies - Legal Requirements under Companies Act, 2013 - Need and Objectives of Consolidation - Key Concepts: Cost of Control / Goodwill / Capital Reserve, Minority Interest, Pre- and Post-acquisition Profits, Elimination of Intra-group Transactions and Unrealized Profits - Consolidated Profit & Loss Statement - Preparation of Consolidated Balance Sheet under AS 21. Illustrations.
SKILL DEVELOPMENT ACTIVITIES 1. Analyze two liquidation case studies, focusing on payment order and liquidator's remuneration. 2. Describe the liquidation process from initiation to dissolution. 3. Analyze a recent case of company merger and acquisition. 4. Gain practical exposure in preparing ledger accounts related to Debenture account, Debenture redemption reserve, sinking fund and other related accounts. 5. Identify holding and subsidiary companies based on shareholding pattern. 6. Any other activities, which are relevant to the course.
REFERENCE BOOKS: • S.P.Jain & K.L.Narang - Advanced Accounting, Corporate Accoutning – Kalyani Publishers • M.C.Shukla- T.S.Grewal & S.C.Gupta - Advanced Accounts – Vol I & II - S.Chand • R.L.Gupta & M.Radhaswamy - Advanced Accountancy – Vol I & II - Sultan Chand & Sons • P.C.Tulsian – Financial Accounting – Pearson Education India • S.N.Maheswari - Advanced Accountancy Vol I& II – Vikas Publishing House Pvt. Ltd. • Arulanandam & Raman ; Corporate Accounting-II, HPH • Anil Kumar.S Rajesh Kumar.V and Mariyappa .B Advanced Corporate Accounting, HPH • Dr. Venkataraman. R – Advanced Corporate Accounting

Name of the Programme: Bachelor of Commerce B.Com
(Regular) Paper: COM- 4.2
Name of the Course: COSTING METHODS

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:

- Define and apply the job costing method to track costs for individual jobs.
- Explain the batch costing method and its relevance in industries producing goods in batches.
- Understand the principles of contract costing and how it applies to long-term contracts or projects.
- Define process costing and identify its use in continuous or mass production processes.
- Understand the treatment of revenue from by-products and its effect on overall cost calculations.
- Understand cost allocation methods for fleet operations, fuel, and maintenance.

COURSE OUTCOMES:

CO.1 Apply various costing methods (job costing, batch costing, contract costing, process costing, by-product costing, and transport costing) to different types of businesses and industries.

CO.2 Determine unit costs for different production methods (job, batch, process) and assess their impact on pricing, profitability, and decision-making.

CO.3 Understand the implications of by-products and allocate appropriate costs and revenues to ensure accurate financial reporting.

CO.4 Develop practical skills in applying costing methods through case studies, exercises, and real-world examples to support decision-making in diverse business environments.

CO.5 Make informed cost-related decisions that support business strategy,

financial reporting, and operational efficiency, improving overall organizational performance.
SYLLABUS
MODULE 1: JOB & BATCH COSTING **12 Hrs**
Job Costing: Introduction- Meaning- Features-Advantages-Limitations-Preparation of Job Cost Sheet- Steps in preparation of Job Cost Sheet- Job Cost Sheet-Reports in Job Costing System- Accounting of Costs for a Job- Illustrations Batch Costing: Introduction- Meaning- Features-Applications of Batch costing- Economic Batch Quantity (EBQ)-Illustrations
MODULE 2: CONTRACT COSTIN **14 Hrs**
Introduction-Meaning- Essential Features of Contract Costing-Types of contract-Cost- plus contract- Target-price contracts-Important Terminologies- Cost of work certified- Cost of Work Uncertified-Work-in-progress-Retention money-notional profit-Estimated Profit-Escalation Clause-Profit on incomplete contract-Principles of incomplete contract- Illustrations
MODULE 3: PROCESS COSTING **12 Hrs**
Introduction – Meaning-Preparation of process account-Important aspect of Process Account-Losses-Normal Process Loss-Abnormal Process Loss-Abnormal Gain- Equivalent Production Unit- Illustration.
MODULE 4: JOINT AND BY-PRODUCT COSTING **10 Hrs**
Joint Product-Meaning- By-Product-Meaning-Accounting for Joint Products-Methods for allocation of joint cost-Accounting for By-products-Illustrations (Reverse Cost method & Marginal Cost Method)
MODULE 5: OPERATING COSTING **12 Hrs**
Introduction- Nature of Operating cost- Types of cost under Transport Sector-Standing/Fixed Cost-Variable/Running Cost-Maintenance Charges-Simple cost unit- Composite cost unit-Methods of ascertaining Composite cost unit-Cost per Passenger/tonne Kilometer & Cost per kilometer/tonne and ascertain rate per passenger kilometer and per kilometer-Illustrations
SKILL DEVELOPMENT ACTIVITIES 1. Collect data for Job costing pertaining to printing press and repair shops 2. Listing of industries located in your area and methods of costing adopted by them 3. Develop E-content for the significance of contract costing applicable to

leading builder and developers

4. List out materials used in any two organizations.
5. Develop E-content for operating costing of a renowned transport company

REFERENCE BOOKS

1. "Cost Accounting: A Managerial Emphasis" by Charles T. Horngren, Srikant M. Datar, and Madhav V. Rajan
2. "Cost Accounting: Principles and Practice" by K. V. Subramanian and S. K. Singh
3. "Costing: Methods and Techniques" by R. M. Kumar and S. K. Singh
4. "Cost Accounting: Theory and Practice" by R. Narayanaswamy
5. "Cost Management: Accounting and Control" by Ronald W. Hilton, Michael W. Maher, and Frank H. Selto
6. "Cost Accounting: Concepts and Applications" by J. R. Jae and Gary C. Petersen
7. "Cost Accounting Handbook" by Steven M. Bragg
8. "Cost Management Handbook" by Robert S. Kaplan and Anthony A. Atkinson
9. "Cost Accounting and Management Accounting Handbook" by Colin Drury

Name of the Program: Bachelor of Commerce (B. Com) Course Code: COM- 4.3
Name of the Course: STOCKS AND COMMODITY MARKET

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:

- Describe the conceptual framework of stock and derivative markets.
- Elucidate the composition and structure of commodity markets.
- Differentiate between Futures, Forwards, options and its trading strategies. Classify the different types of orders, settlement and risks in the context of commodity trading.

COURSE OUTCOMES:

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

CO.1 Understand the architecture, operations, and significance of stock markets in the Indian economy.
CO.2 Demonstrate familiarity with stock trading procedures, order types, demat accounts, and risk mitigation strategies.
CO.3 Identify and evaluate commodity market structure, key participants, and major commodity exchanges in India.
CO.4 Compare different trading instruments like equity shares, futures, and options and assess their relevance to investors.
CO.5 Apply technical and analytical tools to interpret price movements, trends, and investment decisions.

SYLLABUS

MODULE 1: EVOLUTION OF STOCK EXCHANGE 10 Hrs

History of Stock Market, Corporatization of Stock Exchange, De-Mutualization of Stock Exchanges, De-Materialization of Stocks – Concept of Demat Account
-Evolution of market from ring-based trading to screen based VSAT Trading.

Stock Exchanges in India – NSE, BSE, Market Indices – NIFTY, SENSEX, Sectoral Indices.
MODULE 2: FINANCIAL MARKETS OVERVIEW 10 Hrs
Introduction – Meaning of Financial Markets-Types of Markets – Capital Markets, Money Markets, Commodity Markets-Market Segments – Primary vs. Secondary Markets- Market Infrastructure Institutions – Depositories (NSDL, CDSL), Clearing Corporations: Clearing & Settlement (T+1). Bull & Bear Market.
MODULE 3: STOCK MARKET OPERATIONS 12 Hrs
Types of Contracts: Delivery & Non-Delivery. Types of Markets: Cash Market & Derivatives. Speculation & Trading Mechanisms – Intra-day trading- Order Types. Equity
Instruments– Exchange Traded Funds (ETFs), Debt Instruments – Government Securities, Corporate Bonds, Green Bonds. Derivatives Market – Meaning of Derivatives, Concepts of Futures (Long & Short) and Options (Put & Call); Mark-to-Market (MTM) under Futures. Derivative as a tool of Hedging.
MODULE 4: COMMODITY MARKETS 12 Hrs
Introduction – Meaning & Definition of Commodity Markets-Classification – Agricultural (Wheat, Cotton, Soybean) vs. Non-Agricultural (Gold, Crude Oil, Natural Gas)-Commodity Exchanges – Six Exchanges- MCX, NCDEX, NMCE, ICEX, ACE and UCE: Roles & Products Traded-Trading and Settlement – Spot vs Futures; Delivery Mechanisms; Price Discovery- Commodity Derivatives – Futures, Options; Hedging for Producers, Corporates, and Speculators.
MODULE 5: REGULATORY FRAMEWORK 12 Hrs
Introduction to SEBI – functions of SEBI, Regulations on Insider Trading & Price Rigging, Takeover Code, LODR, -Risk Management Mechanisms – Margin Systems, VaR, Position Limits-Investor Protection – SCORES, IEPF, Grievance Redressal Mechanisms- Surveillance Systems – Role of Technology in Fraud Detection, AI/ML in Market Surveillance-Recent SEBI Amendments (2023-24) – ESG Disclosures, IPO Norm Reforms.
SKILL DEVELOPMENT
1. List out types of investment avenues available in stock exchanges 2. Learners will also practice technical analysis with the help of relevant software. 3. Practice use of technical charts in predicting price movements through line chart,

bar chart, candle and stick chart, etc., moving averages, exponential moving average.

4. Calculate risk and return of commodities using price history available on Commodity exchanges websites.
5. Any other activities, which are relevant to the course.

BOOKS FOR REFERENCE:

1. Pandian, P. (2018). Security analysis and portfolio management. Vikas Publishing House.
2. Madhumathi, R. (2019). Security analysis and portfolio management. Pearson (India).
3. Kevin, S. (2020). Security analysis and portfolio management. PHI Learning.
4. Singla, S. K. (2021-2022). Security analysis and portfolio management. Kalyani Publishers.
5. Chandra, P. (2022). Investment analysis and portfolio management. Tata McGraw Hill Education.
6. Venkataramana, K. (2022). Stock & commodity markets. SHBP.
7. Kulkarni, B. (2022). Commodity markets & derivatives.

Name of the Programme: Bachelor of Commerce B.Com
(Regular) Paper: COM 4.4
Name of the Course: RESEARCH METHODOLOGY

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3	4	60

PEDAGOGY:

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

COURSE OBJECTIVES:

- To equip students with the knowledge and skills to effectively conduct business research, including understanding different types of research, designing research studies, selecting appropriate data collection methods, and addressing ethical considerations.
- To enable students to synthesize literature, analyze data using traditional and AI- powered tools, and write well-structured research reports, thereby enhancing
  their ability to conduct comprehensive and impactful business research.

COURSE OUTCOMES:

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

CO 1: Understand business research concepts and apply ethical research practices.

CO 2: Conduct a thorough literature review using various sources and AI tools.

CO 3: Design and plan research studies with clear objectives, hypotheses, and methods.

CO 4: Collect data using different techniques, including AI tools, while minimizing errors.

CO 5: Analyze data and present findings in clear and well-structured research reports.

SYLLABUS	
MODULE 1: FUNDAMENTALS OF RESEARCH	**10 Hrs**
Introduction, Meaning, Definition, characteristics and objectives of research, Types of research, Research approaches (Induction and deduction) Ethical Issues in Research, - Plagiarism and its types, Steps in Research Process, Problem formulation-Criteria of good research problem, Sources of problems, Selection and definition of research objectives.	
MODULE 2: REVIEW OF LITERATURE	**12Hrs**
Meaning, Importance and Purpose of Literature Review – Types of Literature Review– Sources of literature review-Process in conducting literature review: (Search Strategy, Note-Taking, Synthesizing and Evaluating Literature) AI Tools for literature review: Zotero, Mendeley, Connected Papers, Scholarly, Semantic Scholar Research Rabbit (Concepts only), Research gaps and its types (Concepts only)	
MODULE 3: RESEARCH DESIGN	**10 Hrs**
Meaning Characteristics and significance of research design, Types of research Design (Exploratory, Descriptive and Causal), Components of research design, Meaning of variable Types of Variables (Dependent, Independent, Discrete, Continuous, Extraneous Control, Mediating, Moderating, Numerical, Categorical. **Sampling**- Meaning of Sample, Sampling Frame, Sampling Error, Sample size, characteristics of a good sample, Types of Sampling- Probability and Non-Probability, Sampling and Non sampling errors **Hypotheses formulation**- Meaning, Characteristics of Hypothesis Basics concepts relating to hypothesis testing, Types	
MODULE 4: DATACOLLECTION & HYPOTHESES TESTING	**12Hrs**

Data Collection: Primary Data: Observations, Interviews, Questionnaires, Focus Groups (used in Indian market research). Secondary Data: Government Portals (MOSPI, RBI, SEBI), Reports (CMIE, ASSOCHAM, FICCI), Journals, News Archives.AI-powered Data Collection: Chatbots (for customer surveys), Google Forms, Typeform, KoboToolbox.
Hypothesis Testing: Steps involved in testing of hypothesis- Level of significance- Chi
Square Test- T-Test- Z-Test- Using Excel/SPSS.

MODULE 5: DATA ANALYSIS AND REPORT WRITING 16 Hrs

Meaning, Steps in data analysis, Classification and Tabulation (Concepts only) Types of Data Analysis: Descriptive, Inferential, Qualitative, Quantitative. Basic descriptive tools in Excel or SPSS: (Mean, Median, Mode, SD). Graphical Representations using Excel/SPSS Bar Charts, Pie Charts, Histograms. Introduction to AI tools for analysis: ChatGPT (for qualitative summaries), Monkey Learn, Orange Data Mining (Concepts only) Report Writing: Meaning and purpose of Report Writing–Types of Research Reports Report Sections: Abstract, Introduction, Methodology, Data Analysis, Conclusion,
Writing Bibliography. Writing Bibliography-APA and MLA format

SKILL DEVELOPMENT ACTIVITIES

1. Use AI tools (like Zotero or Mendeley) to find and summarize relevant sources for a research topic.
2. Create a research plan with objectives, hypotheses, and methods for a case study.
3. Design and distribute surveys (using tools like Google Forms) to collect data.
4. Analyze a dataset using Excel or SPSS, and interpret basic descriptive statistics.
5. Write a research report following the standard structure and participate in peer reviews.

REFERENCE BOOKS:

- "Business Research Methods" by Donald R. Cooper and Pamela S. Schindler.
- "Research Methodology: Methods and Techniques" by C.R. Kothari.
- "Business Research Methods" by William G. Zikmund.
- "Data Analysis for Business Decisions" by Duane J. Ireland and Robert E. Hoskisson.
- "Research Methodology: A Step-by-Step Guide for Beginners" by Ranjit Kumar.
- "Practical Research: Planning and Design" by Paul D. Leedy and Jeanne Ellis Ormrod.

Name of the Programme: Bachelor of Commerce B.Com
(Regular) Paper: Job Skill
Name of the Course: SOFT SKILLS FOR BUSINESS

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
2	3	45

Duration Of Exam	Marks		
$1\frac{1}{2}$ Hours	Internal Assessment (Certification Course)	University Exam	Total Marks
	10 Marks	40 Marks	50

PEDAGOGY:
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations,

COURSE OBJECTIVES:

- To master professional writing (emails, reports, resumes).
- To develop speaking and negotiation skills for workplaces.

COURSE OUTCOMES:
After this course, students will:

- **CO1:** Write formal business letters and emails.
- **CO2:** Prepare job-ready resumes and cover letters.
- **CO3:** Conduct effective meetings with agendas/minutes.
- **CO4:** Deliver confident presentations and handle negotiations.

SYLLABUS

MODULE 1: FOUNDATIONS OF BUSINESS COMMUNICATION 12 Hrs

Communication meaning - Types of communication (verbal-nonverbal-written) - Formal vs informal communication - Barriers to communication - Office communication tools - Circulars and memos - Samples and templates - Email etiquette basics - Professional vs personal communication.

MODULE 2: PROFESSIONAL WRITING 12 Hrs

Introduction - Format of Formal Letters -Letters of Enquiry with Sample -Order Letters - Letters of Complaint -Reply to Letter of Complaint Promotional Letters - Sales Letters - Recovery Letters Introduction -Format - Anatomy of a good e-mail - Value Points for writing good e-mails - Writing an effective e-mail - Difference between a well drafted and poorly structured e-mail

MODULE 3: CAREER SKILLS 12 Hrs

Resume writing essentials - Chronological format - Functional format - Cover letter components - Meeting management - Agenda preparation - Minutes writing - Action reports - Case studies of effective documents.

MODULE 4: PUBLIC SPEAKING & NEGOTIATION **9 Hrs**

Public speaking and overcoming stage fear, negotiation skills- its principles and tactics, interpersonal communication in teams, cross cultural communication, mock negotiation and feedback, communication assessment and review

SKILL DEVELOPMENT ACTIVITIES

1. Draft a professional complaint letter to a company
2. Rewrite an informal email into formal business style
3. Prepare a resume for "Amazon Internship" position
4. Perform a 2-minute mock product presentation

REFERENCE BOOKS

- Sharma, R. C., & Mohan, K. (2023). Business Correspondence and Report Writing (5th ed.). McGraw Hill Education.
- Kaul, A. (2022). Effective Business Communication (4th ed.). Pearson India.
- Chhabra, T. N. (2021). Business Communication: Concepts and Applications. Sultan Chand & Sons.
- Gupta, S. (2023). The Perfect Resume: Indian Job Market Edition. Rupa Publications.
- NASSCOM (2023). Meeting Management for IT Professionals. NASSCOM Press.
- Batra, R. (2022). Speak Like a Leader: Indian Context. HarperCollins India.
- Kumar, V. (2021). Negotiation Skills for Indian Professionals. Sage Publications.
- IIM Ahmedabad (2023). Soft Skills Compendium for Commerce Graduates. McGraw Hill.
- RBI (2023). Professional Communication in Banking Sector. RBI Publications.

Annexure – 2 : Syllabus for Certification Course in accordance with curriculum of NISM & ICSI

1. FINANCIAL LITERACY FOR BHARAT (NISM)		
Course Credits	**No. of Hours Per Week**	**Total No. of Teaching Hours**
1	**2**	**22**

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:

- Empowering the next generation with financial literacy ensures they enter adulthood equipped to make informed financial decisions.

MODULE 1: MONEY AND TRANSACTIONS

Money & Transactions: Definition of Money - Types of Money- Functions of Money - Currency System in India- Security Features of Bank Note. **Income:** Classification of Income- Generating Passive Income- Time Value of Money- Saving Vs Investment- Pre- Retirement Investment Products- Post-Retirement Investment Products. **Purchase, Price and Payment**: Meaning - Types of Payment- National Payments Corporation of India- NACH, BBPS, and Rupay- USSD 2. **Financial Records and Contracts:** Financial Records- About Digilocker- Maintenance and Preservation of Records- 8P's to Consider.

MODULE 2: MANAGING YOUR FINANCES

Managing Income and Expenditure: Budgeting- Networth- Income- Expenses. **Savings:** Compounding Interest- Rule of 72, 115, 144 - Nominal and Real Interest Rate- Impact of Inflation- Cost of Procrastination. **Investments:** What is Risk? Investment Fundamentals- Investment Options and Risk Associated- Understanding Returns- Factors Affecting Investment Returns- Investment Strategies. **Credit:** Types of Credit- Equated Monthly Instalments- Flat Rate Loans- Floating Rate Loans- Loans & Collateral- Loans Advantages and Disadvantages- Loan Providers. **Debt and Debt Management:** Burden of Debt- Credit Information Companies and Credit Scores- Improving Credit Score- Debt Management Ratios- Use Credit Responsibly
MODULE 3: FINANCIAL PLANNING
Long Term Planning: Procrastination and Parkinson's Law- Long Term Vs Short term goals- Strategies for Long Term Planning. **Financial Planning:** Introduction to Financial Planning- Importance of Budgeting and Savings- Savings Ratio- Budgeting Exercise. **Retirement Planning:** About Pension- Retirement Planning- Retirement Planning Assumptions- Accumulating Retirement Corpus.
MODULE 4: RISK AND REWARD
Identifying Risks: An Overview of Risk- Financial Products and Associated Risks External Risks- Risk Appetite and Risk Capacity- Pure Risk vs Financial Risk. Financial Safety Nets and Insurance: Types of Insurance- Sum Assured – The Most important factor- Buying Insurance Products- Government insurance Schemes. Balancing Risk and Reward: Risk - Ignore, Avoid or Manage? Balancing Risks- Risk Management Strategies.
MODULE 5: FINANCIAL LANDSCAPE
External Influences: Structure of the Indian Economy- The Business Cycle- Personal Taxes- Pension System and Reforms. Regulation and Consumer Protection: Financial Services Regulators in India- Role of RBI, SEBI, IARDAI, and PFRDA- Consumer Rights- Unregulated Entities- Selecting Financial Services Providers. Education, Information and Advice – Rights and Responsibilities: The Financially Literate- Sources of Information- Benefits of Continuous Learning. Financial Products and Services – Taxes and Public Spending: Financial Product Categories Products and their Features- Life Stages and Suitable Financial Products- Financial Products and Taxes. Scams and Frauds: Regulated and Unregulated entities- Understand the Fine Print- social media and Online – Financial Scams- Online Data Security

2. TALLY AND ACCOUNTING SOFTWARE (ICSI)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
1	2	20

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:
Hands-on training in Tally ERP and other accounting software for bookkeeping, payroll, and inventory management.

Relevance:
Essential for practical accounting tasks and supports Financial Accounting and Corporate Accounting courses.

Session	Detailed Coverage
1	**Tally Overview:** Introduction, interface, company creation.
2	**Ledger Management:** Creating ledgers, groups, and managing accounts.
3	**Voucher Entry:** Recording different types of vouchers and transactions.
4	**Inventory Management:** Stock groups, items, inventory tracking.
5	**Payroll Module:** Employee records, salary processing, payroll reports.
6	**GST Configuration:** Setting up GST, tax ledgers, GST transactions.
7	**Taxation in Tally:** TDS, TCS, e-filing, compliance.
8	**Financial Reporting:** Generating P&L, balance sheet, cash flow reports.
9	**Data Security & Troubleshooting:** Backups, troubleshooting common issues.
10	**Practical Assessment:** Hands-on project, review, and certification test.

3. BUSINESS COMMUNICATION AND NEGOTIATION SKILLS (ICSI)		
Course Credits	**No. of Hours Per Week**	**Total No. of Teaching Hours**
1	**2**	**20**

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:
Effective communication, presentation, business writing, and negotiation techniques.

Relevance:
Directly supports Business Communication Skills and is vital for any business environment.

Session	Detailed Coverage
1	**Communication Fundamentals:** Principles, barriers, process.
2	**Verbal & Non-verbal Communication:** Body language, tone, clarity.
3	**Business Writing:** Emails, letters, reports, memos.
4	**Presentation Skills:** Structure, visual aids, delivery techniques.
5	**Public Speaking:** Overcoming anxiety, engaging audience.
6	**Negotiation Principles:** Stages, strategies, BATNA.
7	**Team Communication:** Collaboration, feedback, conflict resolution.
8	**Cross-cultural Communication:** Global business etiquette, diversity.
9	**Mock Negotiation:** Practice, role-play, feedback.
10	**Assessment & Review:** Presentations, peer review, course summary.

3. BUSINESS COMMUNICATION AND NEGOTIATION SKILLS (ICSI)		
Course Credits	**No. of Hours Per Week**	**Total No. of Teaching Hours**
1	**2**	**20**

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:
Effective communication, presentation, business writing, and negotiation techniques.

Relevance:
Directly supports Business Communication Skills and is vital for any business environment.

Session	Detailed Coverage
1	**Communication Fundamentals:** Principles, barriers, process.
2	**Verbal & Non-verbal Communication:** Body language, tone, clarity.
3	**Business Writing:** Emails, letters, reports, memos.
4	**Presentation Skills:** Structure, visual aids, delivery techniques.
5	**Public Speaking:** Overcoming anxiety, engaging audience.
6	**Negotiation Principles:** Stages, strategies, BATNA.
7	**Team Communication:** Collaboration, feedback, conflict resolution.
8	**Cross-cultural Communication:** Global business etiquette, diversity.
9	**Mock Negotiation:** Practice, role-play, feedback.
10	**Assessment & Review:** Presentations, peer review, course summary.

4. BUSINESS ANALYTICS AND DATA VISUALIZATION (ICSI)		
Course Credits	**No. of Hours Per Week**	**Total No. of Teaching Hours**
1	**2**	**20**

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:
Using tools like Excel, Power BI, or Tableau for data analysis, statistical modelling, and business decision-making.

Relevance:
Ties in with Statistics for Business Decisions and equips students for data-driven roles.

Session	Detailed Coverage
1	**Introduction to Analytics:** Data types, analytics lifecycle, industry applications.
2	**Data Collection & Cleaning:** Sources, data quality, cleaning techniques.
3	**Excel for Analytics:** Functions, formulas, data manipulation.
4	**Descriptive Statistics:** Summarizing data, measures of central tendency, variability.
5	**Data Visualization Tools:** Introduction to Power BI/Tableau, creating basic charts.
6	**Dashboards & Reporting:** Building dashboards, using pivot tables, visual storytelling.
7	**Predictive Analytics:** Basics of forecasting, introduction to regression and classification.

8	**Business Case Studies:** Applying analytics to solve real business problems.
9	**Project Work:** Creating a business dashboard, group project.
10	**Project Presentations:** Review, feedback, and assessment.

5. DIGITAL MARKETING (ICSI)		
Course Credits	**No. of Hours Per Week**	**Total No. of Teaching Hours**
1	**2**	**20**

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:
Skills in SEO, social media marketing, content creation, email marketing, and analytics.

Relevance:
Supports subjects like Principles of Marketing and Technology for Business, making students adept at modern business promotion techniques.

Session	Detailed Coverage
1	**Overview of Digital Marketing:** Core concepts, digital channels, current trends.
2	**Market Research & Website Basics:** Validating business ideas, creating a WordPress website.
3	**SEO Fundamentals:** On-page, off-page SEO, keyword research, optimizing content.
4	**Social Media Marketing:** Strategies for Facebook, Instagram, Twitter, LinkedIn, content planning.
5	**Email Marketing:** Building lists, campaign design, automation, and analytics.
6	**Paid Advertising:** Google Ads, Facebook Ads, campaign setup, budgeting.
7	**Content Marketing:** Blogging, copywriting, video content, and YouTube marketing.
8	**Analytics Tools:** Using Google Analytics, interpreting metrics, improving campaigns.
9	**Digital Marketing Plan:** Integrating channels, project work, and strategy formulation.
10	**Live Campaign Review:** Presentations, feedback, and assessment.