

Name of the Programme: Bachelor of Commerce B. Com (Regular)		
Paper: COM-1.1		
Name of the Course: 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:		
<ul style="list-style-type: none"> • To develop a solid grasp of fundamental accounting principles and concepts, including revenue recognition for sales involving approval or return. • Acquire the skills to accurately handle diverse accounting tasks, such as recording consignment transactions, managing royalty payments, and processing fire insurance claims. 		
COURSE OUTCOMES:		
<p>Upon successful completion of the course, the students will be able to</p> <p>CO1: Understand the fundamental principles and concepts of accounting.</p> <p>CO2: Demonstrate proficiency in applying revenue recognition principles to transactions involving the sale of goods for approval or return.</p> <p>CO3: Proficiently apply diverse methods to record and reconcile consignment transactions.</p> <p>CO4: Accurately record, manage, and report royalty transactions, ensuring compliance with contractual agreements and financial regulations.</p> <p>CO5: Accurately calculate and document fire insurance claims, ensuring compliance with policy terms and facilitating efficient claim settlement.</p>		
SYLLABUS		
MODULE 1: INTRODUCTION TO ACCOUNTING		10 Hrs
Introduction - Meaning and Definition of Accounting - Objectives of Accounting - Accounting Principles - Accounting Concepts and Accounting Conventions - Accounting Process - Journal - Ledger - Trial Balance - Adjusting entries, debit notes, credit notes, accounting equation- simple problems on accounting equation and adjusting entries only		
MODULE 2: ACCOUNTING FOR SALE OF GOODS FOR APPROVAL OR RETURN		12 Hrs
Introduction - Meaning - Sale of goods for approval or Returned - Relevance and common Industries for Sale of goods for approval or Return - Revenue recognition principles - conditions for revenue recognition. Accounting Treatment: Initial Recognition (recording the shipment) - Revenue Recognition (on goods approval) - Reversing entries (Goods returned) - Illustrations		

MODULE 3: CONSIGNMENT ACCOUNTS	12 Hrs
Introduction - Meaning of Consignment - Consignment Vs Sales - Consignor and his responsibilities - Consignee and his responsibilities - Types Commission - Ordinary Commission, Del-credere Commission and over-riding commission - Illustration on commission - Calculation of consignment stock value under cost price and invoice price - Accounting for Consignment Transactions & Events - (Include Treatment of Normal & Abnormal Loss, Cost Price and Invoice Price). Illustration in the books of Consignor only.	
MODULE 4: ROYALTY ACCOUNTS	14 Hrs
Introduction - Meaning - Definition - Differences between Rent and Royalty - Types of Royalty - Terms used in Royalty - Lessor - Lessee - Short Workings - Irrecoverable Short Workings - Recoupment of Short Workings - Methods of Recoupment of Short Workings - Preparation of Royalty Analysis Table (Excluding Government Subsidy) - Journal Entries and Ledger Accounts in the books of Lessee only - i) With Minimum Rent Account ii) Without Minimum Rent Account under fixed and Floating recoupment methods. <i>Note: Problems including Strikes and Lockouts, but excluding sub-lease.</i>	
MODULE 5: FIRE INSURANCE CLAIM	12 Hrs
Introduction - Meaning of Fire Insurance Claim - Features and Principles of Fire Insurance. Concept of Loss of Stock - Loss of Profit and Average Clause. Steps in calculation of Fire Insurance Claim - Illustrations on Computation of Claim for loss of stock (including Over valuation and Under Valuation of Stock, Abnormal Items) and application of Average Clause).	
SKILL DEVELOPMENT ACTIVITIES	
<ul style="list-style-type: none"> • Identify and elaborate any two case studies that illustrate the application of different accounting principles, concepts, and conventions in real-world scenarios. • List out industries (e.g., fashion retail, electronics) where sales on approval or return are common and describe case study of any one industry. • Record a series of consignment transaction in accounting transactions and generate the report. • Identify any one consignment business and describe the roles and responsibilities executed by consignor and consignee. • Prepare a comprehensive fire insurance claim report based on a simulated fire incident. • Discuss the Royalty Agreement and Terms of any two companies. • Any other activities, which are relevant to the course. 	
REFERENCE BOOKS:	
<ul style="list-style-type: none"> • ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting. • SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1 • 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. 	

Name of the Program: Bachelor of Commerce (B. Com)		
Paper: COM- 1.2		
Name of the Course: CORPORATE LAW		
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:		
<ul style="list-style-type: none"> To provide comprehensive insights into the Companies Act, enabling students to understand the legal framework governing various types of organizations, their formation, and the associated rules and regulations. To educate students on the roles, duties, and responsibilities of various positions within a company, along with an understanding of key activities, decision-making processes, and capital management in the current business environment 		
COURSE OUTCOMES:		
On successful completion of the course, the students' will be able to		
CO1: Provide insight about the complete company's Act to the students which would help them in understanding various types of organizations under the law.		
CO2: This helps in understanding the formation of a company with all the required rules and regulations.		
CO3: Throws light on the various positions in any company, the duties and responsibilities of those positions, which would motivate the students in understanding the roles of various positions.		
CO4: The concept is to provide complete detail about various activities and decision-making concept in companies in the present scenario.		
CO5: To understand the various concepts of raising capital and managing the same.		
SYLLABUS:		
Module 1: INTRODUCTION TO COMPANY		12 Hrs
Meaning and Definition – Features –, Companies Act 2013 –Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company. Body Corporate & Corporate Body,		
Module 2: FORMATION OF A COMPANY		12 Hrs
Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage –Meaning & contents of Prospectus, Misstatement in prospectus and its consequences.		

Module 3: SHARE CAPITAL, DEBENTURES & BONDS	10 Hrs
Types and Definition of Shares, issue of share -book building- offer, Allotment of shares - pro-rata basis, Employee Stock Ownership Plan (ESOP), Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, Demat System, Transfer and Transmission, Redemption of Preference Shares, Rules regarding Dividend and distribution of dividend. Debenture -Definition, Types, Rules Regarding Issue of Debenture, Bonds- issues of bonds, types of bonds- concepts only	
Module 4: COMPANY ADMINISTRATION	14 Hrs
Director (Concept and Definition), Director Identification Number [DIN], Appointment and Qualification, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of Director. Appointment, Qualifications and duties of - Managing Director, Whole-time Director, Resident Director, Independent Director, Women director, Company Secretary, Chief Executive Officer, Chief Operational Officer, Chief Financial Officer.	
Module 5 CORPORATE MEETINGS	12 Hrs
Corporate Meetings - Shareholder and Board meeting, Types of Meetings - Annual General Meeting Extraordinary General meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing	
SKILL DEVELOPMENT	
<ol style="list-style-type: none"> 1. Constitute a Private limited company in accordance with the provision of Company's Act. 2. Prepare the AOA & MOA for the company so constituted by you as first activity. 3. List out the roles and responsibilities handled by any Senior manager in any corporate company by meeting them in person. 4. Create a agenda for an AGM and prepare the minutes of the meeting as per the norms of company's act. 5. Collect at least 2 prospectus of any company which is issuing shares. 	
BOOKS FOR REFERENCE	
<ul style="list-style-type: none"> • Company Law - Avtar Singh • Taxman's Company Law - The most amended, updated & simplistic textbook to interpret, explain & illustrate the provisions of the Companies Act along with the latest landmark Case Laws, etc. [2024] <ul style="list-style-type: none"> • A text book of Company Law. • Taxmann's LLP law manual • Company Law (A diagrammatic and Tabular Presentation) by CA. Ashish K Agrawal. • Lecture on Company Law (Companies Act 2013) by Dr.Regas Surya Rao. 	

Name of the Programme: Bachelor of Commerce B. Com (Regular)		
Paper:-COM- 1.3		
Name of the Course: MODERN MARKETING		
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:		
<ul style="list-style-type: none"> • To provide a comprehensive understanding of marketing in the current competitive landscape, emphasizing its meaning, concepts, and strategic importance in business contexts. • To empower students with the skills to identify, analyse, and leverage new trends in marketing, advertising, and technology for effective consumer engagement. 		
COURSE OUTCOMES:		
Upon successful completion of the course, the students will be able to		
CO 1: Understand the meaning and concept of Marketing in the present scenario of competitive world.		
CO 2: Understand the evolution and growth of business with an approach to understand the value-based business activity		
CO 3: insight to the students about the product planning and pricing based on various aspects in the market.		
CO 4: Enhances the knowledge about the new trends in market, advertising and tech-based approach in reaching consumers.		
CO 5: Possess the knowledge and skills to develop comprehensive and integrated marketing strategies that leverage emerging trends in marketing.		
SYLLABUS		
MODULE 1: INTRODUCTION TO MARKETING		10 Hrs
Marketing: Meaning and Definition – Importance, Functions, Concept and Approaches to Marketing - Classification of Markets - Societal Marketing, Holistic Marketing: Relationship Marketing, Integrated Marketing, Internal Marketing and Performance Marketing.		
MODULE 2: MARKETING ENVIRONMENT		12 Hrs
Meaning – Micro Environment & Macro Environment – Market Segmentation – Meaning and Definition – Importance – Bases of Market Segmentation. Target Marketing and Positioning. Niche Marketing.		
MODULE 3: MARKETING MIX		14 Hrs
Marketing Mix - the components (Ps) of Marketing mix -Meaning and Elements, Product Mix- Product Line, Product Life Cycle (PLC) - Product Planning - New Product Development - Branding, Packaging and Labelling –Product Positioning, Product Differentiation – Concept and Importance - Pricing – Factors Influencing Pricing - Methods of Pricing.		

MODULE 4: PRINCIPLES AND DRIVERS OF NEW MARKETING ENVIRONMENT**12 Hrs**

Principles and Drivers of New Marketing Environment- Traditional and Digital Marketing - Introduction to Online Marketing Environment - Dotcom Evolution- Business in Modern Economy - Integrating E-Business to an Existing Business Model - Digital Marketing Concept and Components- Online Marketing Mix- SoLoMo (Social-Local-Mobile)-Social Media Sites & Monetization- Careers in Social Media Marketing. E-Commerce & M-Commerce.

MODULE 5: RECENT TRENDS & ETHICS IN MARKETING**12Hrs**

Content Marketing & Story Telling - Influencer Marketing - Experiential Marketing - Voice Search and Smart Speaker Marketing - Augmented Reality (AR) and Virtual Reality (VR) Marketing - Sensory Marketing - Neuro Marketing.

Ethics in Marketing-Meaning, Importance, Role of ethics in Marketing, Marketing Ethics in the digital age.

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a chart showing different types of Marketing Strategies.
2. Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
3. Suggest strategies for development of a new product.
4. Develop an Advertisement copy for a product.
5. List out the areas where sensory marketing and neuro marketing is applicable and discuss your opinion on application of these marketing
6. Any other activities, which are relevant to the course.

REFERENCE BOOKS:

- Philip Kotler - Marketing Management, PHI
- Rekha. M.P. & Vibha V - Marketing & Services Mgt - VBH.
- Sunil B. Rao - Marketing & Services Mgt - HPH.
- Dr. Alice Mani: Marketing & Services Management, SBH.
- J.C. Gandhi - Marketing Management, TMH
- Stanton W.J. et al Michael & Walker, Fundamentals of Management, TMH
- Jayachandran ; Marketing Management. Excel Books.
- K. Venkatramana, Marketing Management, SHBP.
- P N Reddy & Appanniah, Essentials of Marketing Management, HPH
- Sontakki, Marketing Management, HPH
- Cengiz Haksever et al - 'Service Management and Operations'; Pearson Education.
- Ramesh and Jayanthi Prasad : Marketing Management I.K. International Publishers
- K. Karunakaran; Marketing Management, HPH.
- Davar: Marketing Management

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM-1.4		
Name of the Course: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS		
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:		
<p>CO:1 After successful completion of the course students will be able to summarize and analyze statistical data to solve practical business-related problems.</p> <p>CO:2 After successful completion of the course students will be able to interpret the relevance of statistical findings for business problem solving and decision making.</p> <p>CO:3 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.</p> <p>CO:4 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.</p> <p>CO:5 Effectively communicating time series analysis findings and forecasting results to stakeholders, including non-technical audiences, to support strategic planning and decision-making in business contexts.</p>		
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 (Concepts only)		
MODULE 2: TABULATION AND PRESENTATION OF DATA		12 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

12 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- Ogive Curves & Mode- Histogram- Illustrations

MODULE 4: MEASURES OF DISPERSION

12 Hrs

Significance of Measuring Variation-Properties of Good Variation-Methods of Studying Variation-Absolute and Relative Measure of Variation- Standard Deviation- Co-efficient of Variation- Illustrations
 Skewness - Introduction- Differences between Variation and Skewness-Measures of Skewness- Karl Pearson's Co-efficient of Skewness-Illustrations

MODULE 5: INDEX NUMBERS

14 Hrs

Introduction- Uses of Index Number-Classification of Index Numbers-Methods of Constructing Index Numbers- Un-weighted Index Numbers -Simple Aggregative Method- Simple Average Relative Method- Weighted Index Numbers-Weighted Aggregative Index numbers- Fishers Ideal Index number-Test of Perfection- Time Reversal Test-Factor Reversal Test-Weighted Average of Relative Index Numbers- Illustrations

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 Standard Deviation and CV
5. Collect the turnover of a company for 7 years and predict the sales of 8th year by using method of least square

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 (Sahitya 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