

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:		
<ul style="list-style-type: none"> • 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: CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY		12 Hrs
Meaning - Features - Merits - Demerits - Types of Single Entry System - Differences between Single Entry System and Double Entry System - Need and Methods of conversion of Single Entry into Double Entry - Problems on Conversion of Single Entry into Double Entry (Simple Problems only).		
MODULE 3: DOMESTIC 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- Supply as per GST(transfer) – Concept of Distinct person & Input Service Distributor (ISD) under GST- 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**10 Hrs**

Introduction – Meaning & Objectives of Foreign branch – Features of Foreign Branch – Currency rates – Current rate, average rate, weighted average rate, historic rates. 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 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. Identify any two MNC's and figure out the methods of branch accounts maintained by them.
3. Discuss the compliance requirements for foreign branches under local and international regulations.
4. Draw a chart showing any 4 Indian MNC and its foreign branches.
5. Collect departmental accounts of any two Indian companies and comment.
6. Identify any two companies and describe the functions of different types of departments within an organization
7. Any other activities, which are relevant to the course.

REFERENCE BOOKS:

- 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: BANKING OPERATIONS		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY:		
Classroom Lectures, Group Discussions, Case Studies (Indian Examples), Blackboard Teaching, Q&A Sessions		
COURSE OBJECTIVES:		
<ul style="list-style-type: none"> • To familiarize students with the origin, evolution, structure, and functioning of the Indian banking system and regulatory framework. • To enable students to understand various banking products, services, and modern e-banking technologies, along with associated ethical and operational challenges. 		
COURSE OUTCOMES:		
Upon successful completion of the course, students will be able to:		
<ul style="list-style-type: none"> • CO1: Explain the historical evolution and structural framework of the Indian banking system and identify the role of RBI in regulating the monetary system. • CO2: Differentiate between various classifications of banks and interpret their specific functions in the financial system. • CO3: Demonstrate knowledge of different banking products and services including savings instruments, loans, and advances. • CO4: Analyze negotiable instruments and various types of endorsements used in banking operations. • CO5: Evaluate the emergence of e-banking technologies and recognize security, ethical, and fraud-related issues in digital banking services. 		
SYLLABUS		
MODULE 1: EVOLUTION OF BANKS		14 Hrs
Origin of Bank – Meaning and Definition of Banks- Banking Regulation Act – Features of Bank – Stages in Evolution of Banking in India – Structure of Indian Banking System - Reserve Bank of India (RBI) - Role & Importance of RBI - Functions of RBI – Nationalisation of Banks –Monetary Policy Tools (Repo Rate, Reverse Repo Rate, CRR & SLR).		
MODULE 2: CLASSIFICATION OF BANKS		14 Hrs
Meaning, Role and Functions of Commercial Banks: Private Sector Bank & Public Sector Bank – Foreign Bank – NABARD – Its Role & Importance – Regional Rural Bank (RRB)- Co-operative Banks (State and Urban Co-operative Banks) – Schedule and Non – Schedule Banks – Payment Banks – Small Finance Banks – Development Banks.		
MODULE 3: BANKING PRODUCTS		12 Hrs
Bank Accounts - Savings Bank Account, Current Account, Term Deposits, Non Resident Accounts: NRE & NRO, Significance & Difference.		

Loans & Advances – Central Government's Credit Guarantee Fund Trust & Micro & Small Enterprises Scheme (CGTMSE) Working Capital Loans: Cash Credit, Overdraft (OD), Concept of Hypothecation, Secured & Unsecured Loans, Concept of Banking Surrogate. Discounting and Bills of Exchange, Letters of Credit. Term Loans: Concept of Mortgage, Loan against property (LAP), Loan against securities (LAS), Long term loans: Mortgage, Gold Loans: Pledge. Agency & Retail Services: Insurance, Investment, FOREX, Home Loan, Auto Loan, Education Loan.

MODULE 4: NEGOTIABLE INSTRUMENTS AND ENDORSEMENT **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 5: E-BANKING SERVICES & CHALLENGES **10 Hrs**

Introduction to Net Banking – Traditional vs Modern Banking, NEFT, RTGS (Batch/real-time settlements) & IMPS, 24/7 Fund transfer - Mobile App based Banking: UPI: Digital Wallets (Paytm, PhonePe features), Debit Card, Credit Card, Prepaid Cards. Contactless Payments (NFC cards, QR codes). Frauds in Banking, Remedies and Ethical issues.

SKILL DEVELOPMENT ACTIVITIES

1. Compare and contrast functions of commercial, cooperative, and development banks.
2. Organize a visit to a bank to understand real-time banking operations, customer service, and product offerings.
3. Create mock banking scenarios for handling cheque endorsements, loan applications, or opening of bank accounts.
4. Study real-life cases of digital fraud and discuss ethical responsibilities and preventive measures.
5. Demonstrate UPI apps, NEFT, RTGS, and mobile wallet functionalities with student participation.

REFERENCE BOOKS:

- Gordon, E. & Natarajan, K. (2020). *Banking Theory, Law and Practice*. Himalaya Publishing House.
- Sundaram, K.P.M. & Varshney, P.N. (2021). *Banking and Financial System*. Sultan Chand & Sons.
- Dr. S. Gurusamy (2019). *Banking Theory: Law and Practice*. Tata McGraw Hill Education.
- M. Y. Khan (2022). *Indian Financial System*. McGraw Hill Education.
- P.K. Srivastava (2018). *Banking Theory and Practice*. Himalaya Publishing House.

Name of the Programme: Bachelor of Commerce B. Com (Regular)		
Paper: COM- 2.3		
Name of the Course: HUMAN RESOURCE MANAGEMENT		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY:		
Classroom Lectures, Group Discussions, Case Studies (Indian Examples), Blackboard Teaching, Q&A Sessions		
COURSE OBJECTIVES:		
<ul style="list-style-type: none"> • To understand traditional and modern HR practices in organizations • To analyze the role of HR in employee management and organizational growth 		
COURSE OUTCOMES:		
Upon successful completion of the course, students will be able to:		
<ul style="list-style-type: none"> • CO1: Explain core HRM functions using real-world examples • CO2: Demonstrate understanding of recruitment and selection processes • CO3: Describe modern training and performance appraisal methods • CO4: Analyze contemporary HR trends like work-from-home policies • CO5: Discuss legal and ethical aspects of HR practices 		
SYLLABUS		
MODULE NO. 1: FOUNDATIONS OF HRM		12 Hrs
Introduction - Meaning and Definition of HRM - Objectives of HRM - Evolution of HRM: Personnel Management to Strategic HR - Functions of HRM: Managerial Functions (Planning, Organizing) - Operational Functions (Recruitment, Training) - HR Policies and Procedures - HRM vs HRD: Key Differences - Importance of HRM in Modern Organizations.		
MODULE NO. 2: HUMAN RESOURCE PLANNING & JOB ANALYSIS		12 Hrs
Human Resource Planning - Meaning and Process - Demand Forecasting Techniques - Supply Forecasting Techniques - Job Analysis: Meaning and Methods (Questionnaires, Interviews) - Job Description vs Job Specification - Traditional Methods: Time-and-Motion Studies - Modern Trends: AI in Workforce Planning - Challenges in HR Planning.		
MODULE NO. 3: RECRUITMENT & SELECTION		12 Hrs
Recruitment - Meaning and Sources (Internal vs External) - Selection Process: Steps from Screening to Appointment - Traditional Tools: Interviews, Reference Checks - Modern Tools: AI-Based Screening, Psychometric Tests - Legal Aspects: Equal Employment Opportunity (EEO) - Barriers to Effective Selection - Difference Between Recruitment and Selection.		
MODULE NO. 4: TRAINING & PERFORMANCE MANAGEMENT		12 Hrs
Training and Development - Meaning and Objectives - Methods of Training (On-the-Job, Off-the-Job) - Kirkpatrick's Model of Training Evaluation - Performance Appraisal: Meaning and Methods (Graphic Rating Scales, 360-Degree Feedback) - Traditional vs		



Modern Appraisal Techniques - Challenges in Performance Management - Bias in Appraisals.

MODULE NO. 5: EMERGING TRENDS IN HRM & EMPLOYEE WELFARE **12 Hrs**

Compensation Management - Meaning and Components (Salary, Incentives) - Employee Welfare: Statutory and Non-Statutory Measures - Work-Life Balance: Flexible Work Arrangements - Grievance Handling: Traditional vs Digital Methods - Future Trends: Gig Economy, Automation in HR - Employee Analytics - Ethical Issues in HRM.

SKILL DEVELOPMENT ACTIVITIES

1. Prepare an organizational chart for a local business
2. Draft a job description for "Sales Executive"
3. Conduct a mock interview session
4. Create a training evaluation form
5. Design a work-from-home policy

REFERENCE BOOKS:

- C.B. Gupta (2023), *Human Resource Management*, Sultan Chand
- P. Subba Rao (2022), *Essentials of HRM*, Himalaya Publishing
- K. Aswathappa (2021), *Human Resource Management*, McGraw Hill
- NHRD Journal (2023), *Future of Work*, NHRD Network India

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM-2.4		
Name of the Course: QUANTITATIVE TECHNIQUES 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:		
<ul style="list-style-type: none"> • To enable students to understand and apply statistical techniques such as correlation, regression, index numbers, interpolation, extrapolation, and probability for analyzing and interpreting quantitative data in business and economic contexts. • To develop analytical and forecasting skills by using appropriate statistical tools to make informed decisions based on trends, relationships, and probabilistic outcomes. 		
COURSE OUTCOMES:		
<p>CO:1 Students will be able to measure and interpret the degree of relationship between two variables using correlation coefficients.</p> <p>CO:2 Students will be able to develop and apply regression models to predict the value of one variable based on another</p> <p>CO:3 Students will be able to construct and interpret various types of index numbers to analyze economic and price-level changes over time.</p> <p>CO:4 Students will be able to estimate missing or future values in a data series using appropriate interpolation and extrapolation techniques.</p> <p>CO:5 Students will be able to apply fundamental probability rules to assess uncertainty and make informed decisions in real-life situations.</p>		
SYLLABUS:		
Module No. 1: CORRELATION ANALYSIS		12 Hrs
Correlation: Meaning and Definition - Uses - Types - Karl Pearson's coefficient of correlation - probable error - Spearman's Rank Correlation Coefficient.		
Module No. 2: REGRESSION ANALYSIS		12 Hrs
Regression: Meaning, Uses, Difference between Correlation and Regression, Regression lines, Regression Equations- Regression Co-efficient- Correlation Coefficient through Regression Coefficient		
MODULE 3: 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.

Module 4 : INTERPOLATION AND EXTRAPOLATION

13 Hrs

Introduction- Meaning-Definition-Assumptions-Importance-Methods of Interpolation- Graphic Method- Merits and Limitation Algebraic Method- Binomial Expansion Method- Conditions of Characteristics-Simple Method of Expansion Binomial- Newton's Method of Advancing Differences -Illustrations & Illustrations on Practical usage in Time Value of Money.

MODULE 5: THEORY OF PROBABILITY

13 Hrs

Probability: Definitions and examples -Experiment, Sample space, Event, mutually exclusive events, Equally likely events, Exhaustive events, Sure event, Null event, Complementary event and independent events. Mathematical definition of probability, Definition of Conditional Probability. Statements of Addition and Multiplication laws of probability. Problems on Probabilities, Conditional probabilities, Probabilities using Addition and Multiplication laws of probabilities (without use of permutations and combinations).

SKILL DEVELOPMENT

1. Collect real-world data (e.g., height vs. weight, sales vs. advertising) and calculate correlation coefficients and regression equations using spreadsheet functions.
2. Conduct a local market survey to collect prices of common items over two time periods, then construct Consumer Price Index (CPI).
3. Given incomplete data tables (e.g., population over years), students estimate missing values using graphical or algebraic interpolation methods.
4. Use coin tosses, dice rolls, or online simulators to perform probability experiments; calculate theoretical vs. experimental probabilities.
5. In groups, students select a small business scenario (e.g., sales trends), apply correlation, regression, index numbers, and probability to provide data-driven recommendations.
6. Any other relevant topics

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

Name of the Programme: Bachelor of Commerce B.Com (Regular)		
Paper: Job Skill		
Name of the Course: COMPUTER ACCOUNTING WITH TALLY PRIME		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
2	3	45
PEDAGOGY:		
Classroom Lecture, Group Discussions, 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 Understand the basic concepts of computerized accounting		
CO:2 Understanding payroll accounting through the usage of excel worksheet.		
CO:3 Setting up new company profiles, configuring financial years, and managing multiple company data within Tally Prime.		
CO:4 Entering various types of transactions such as sales, purchases, receipts, payments, journal entries, etc., accurately into Tally Prime		
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: Introduction to Computerized Accounting		5 Hrs
Introduction to Computerized Accounting- Computerized Accounting Vs. Manual Accounting-need and Importance of Computerized Accounting. Components and limitations of Computerised Accounting.		
Module 2: Payroll Accounting using Excel		10 Hrs
Ms-Excel: Introduction to Excel interface -Understanding rows and columns, Naming Cells - Working with Excel workbook and sheets-Formatting Excel work book-New, Open, Close, Save, Save As -Formatting Text: Font Size, Font Style - Font Color, Use the Bold, Italic, and Underline - Modifying Columns, Rows & Cells- Sort and filtering data-Basic functions (Sum, Sumif, Count, Countif, If, Percentage, Max, Min, Average)		
Payroll accounting: Concept of payroll accounting, application of spread sheet for computing gross & net salaries		
Module 3: Introduction to Tally Prime and Transactions in Tally		10 Hrs
Introduction to Tally Prime - Downloading & Installation of Tally Prime -Company Creation - Getting Started with Tally Prime - Shut a Company - Select a Company -Alter Company Details - Company Features and Configurations-		
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		

**Module 4: Transactions in Tally & Reports**

- a) 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
- b) Reports** - Display financial statements (Display balance - sheet, configuring the balance sheet, Integrate accounts with inventory, setting closing- stock manually in the balance sheet with different stock valuation methods) - Display profit & loss A/c (configuring profit & loss A/c , income/expense statement instead of P&L) - Display trial balance (configuring in trial balance) - Display registers & ledgers (display sales register , purchase register, cash book , bank book, journal register, day book, statement of accounts)

Compulsory Lab Activities

1. Prepare a payroll sheet in Excel to compute Gross Salary, Deductions, and Net Salary for at least 5 employees.
2. Create a new company in Tally Prime, configure features, and prepare a Chart of Accounts by creating at least 5 ledgers under various groups (e.g., Sales, Purchases, Capital, and Expenses).
3. Create Stock Groups, Units of Measure, Stock Items, and Godowns, then enter sample stock transactions.
4. Basic and advanced voucher handling, including debit/credit note creation and voucher alteration.
5. Generate and customize financial reports including Balance Sheet, Profit & Loss Account, Trial Balance, Sales/Purchase Registers, and Cash Book for a given period.

Lab Record and Internal Assessment Guidelines

In addition to completing all practical lab activities, students are required to maintain a Lab Record Book to document each activity performed during the course. The Lab Record must be updated regularly, signed by the course instructor after each session, and submitted at the end of the practical sessions for internal assessment purposes.

BOOKS FOR REFERENCE:

1. Computer Fundamentals and Office Automation by Dr. Santosh Kumar Miri-I I P Iterative International Publishers
2. Computer Fundamentals and Office Tools : C. Divya, E. Murali Mohan Reddy, K.V.V. Murali Someswara Rao, Neelima Ramireddi, HPH
3. Learn Tally Prime With GST Book by Gaurav Agrawal
4. Tally Prime (Including GST) course By ACCA Amarjit Kaur
5. Learn Tally Prime with All New Features 4/E By Rajesh Chheda
6. Mastering Tally PRIME: Training, Certification & Job Paperback – by Asok K Nadhani

Note: The subject should be taught both in classroom and hands-on training should be provided in Computer Lab