

**B.COM. COURSE STRUCTURE UNDER NATIONAL
EDUCATION POLICY (NEP)**

SEMESTER III

| CATEGORY | PAPER |
|---------------------|--------------------------------------------------|
| Major COM-200 | Public Economics |
| Major CFA-201 | Government Accounting OR |
| Major CBF-201 | Principal & Practice of Banking |
| Minor CFA-211 | Specialized Accounting OR |
| Minor CBF-211 | Introduction to Capital Market |
| MC COM-235 | Intellectual Property Rights |
| AEC ENG-251 | Functional English I – Communicative English 1.1 |
| SEC COM-243 | Personal Financial Planning OR |
| COM-244 | Introduction to Auditing |

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-200

Title of the Course: Public Economics

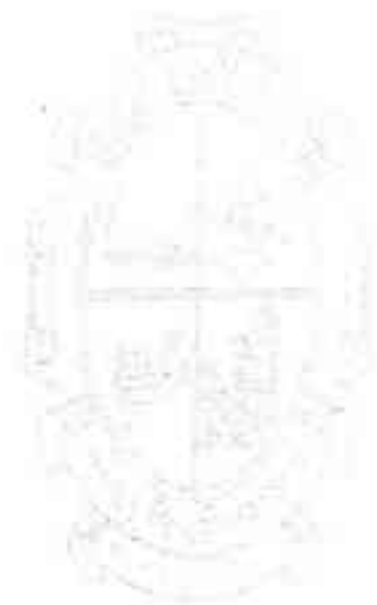
Number of Credits: 04

Effective from AY: 2023-24

01

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| Pre-requisites for the Course: | Nil | |
| Course Objectives: | Objectives of the Course are: 1. To acquaint learners with fundamental concepts in Public Economics. 2. To impart knowledge of public expenditure and public revenue 3. To familiarize learners with taxation and fiscal policy. 4. To introduce learners to the issues in public debt and fiscal federalism. | |
| | | No. of Hours |
| Content: | Unit 1: Introduction to Public Economics Nature and Scope of Public Economics, Meaning and Scope of Public Finance, Need for Public Sector, Public Goods - Meaning and Characteristics. Social Goods and Market Failure- free rider problem. Mixed Goods and Merit Want, Efficient Provisions of Public Goods. Budget: Meaning, Types of Budgets-Balanced, Surplus and Deficit. Preparation of Union Budget in India. | 15 |
| | Unit 2: Public expenditure and Public Revenue Public Expenditure: Meaning and Nature, Determinants of Public Expenditure, Cannons of Public Expenditure, Composition of Public Expenditure with Special Reference to India. Effects of Public Expenditure. Broad trends in Public Expenditure in India (Union and State of Goa), Reforms in Public Expenditure with Reference to India (Post 1991). Sources of Public Revenue (India and State of Goa). | 15 |
| | Unit 3: Taxation and Fiscal policy Nature of Taxation and Type of Taxes, Basic Principles of Taxation Equality and Efficiency Issues in Taxation, Issues of Tax Burden, Shifting of Tax Burden, Tax Policy and Tax Administration in India, Tax Reforms in India since 1991. Fiscal Policy: meaning and objectives, Role of Fiscal Policy in Economic Development. | 15 |
| | Unit 4: Public Debt and Fiscal Federalism Public Debt: Meaning of Public Debt, Classification of Public Debt (with reference to India). Broad trends in Public Debt in India (Union and State of Goa). Causes of Increase in Public Debt, Burden of Public Debt, Redemption of Public Debt, Contribution of Public Debt in the Development Finance of India. Indian Federal Finance: Principle of Federalism. Finance Commission of India and its Functioning. | 15 |
| Pedagogy: | Lectures, Group discussions, Seminars, Case studies, Field work | |

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| <p>Reference/ Readings:</p> | <ol style="list-style-type: none"> 1. Bhatia, H. L. (2017). <i>Public finance</i> (28th ed.). Vikas Publishing House Pvt. Ltd. 2. Datt, R., & Sundaram, K. P. M. (2024). <i>Indian economy</i>. (73rd ed) S. Chand and Co. New Delhi. 3. Directorate of Planning, Statistics and Evaluation, Government of Goa. (Latest). <i>Economic Survey of Goa</i>. 4. Finance Commission, India (Latest) <i>Report of the Finance Commission</i> 5. Government of India. (Latest). <i>Economic Survey of India</i>. 6. Gupta, J. R. (2014). <i>Public economics in India: Theory and Practice</i>. (2nd revised ed.) Atlantic Publishers. 7. Musgrave, R. A., & Musgrave, P. B. (2015). <i>Public finance in theory and practice</i> (16th Reprint ed.). Tata Mc-Graw Hill. 8. Tyagi, B. P. (2015). <i>Public Finance</i>, (56th ed.) Jai Prakash Nath & Co. Meerut, India |
| <p>Course Outcomes:</p> | <p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Develop understanding of core concepts of public Economics. 2. Describe development in public revenue and expenditure policy. 3. Analyse tax structure, taxation policy and fiscal policy. 4. Evaluate fiscal federalism, public debt and its management. |



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-201

Title of the Course: Government Accounting

Number of Credits: 04

Effective from AY: 2023-24

02

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| Pre-requisites for the Course: | Nil | |
| Course Objectives: | Objectives of the Course are: 1. To familiarize the students with concepts and practical aspects of government accounting 2. To enable learners to understand the accounting of local self-governing bodies. 3. To enable learners to understand the Accounting and Audit Practices of Works Expenditure. 4. To enable learners to understand the preparation of financial statements of public sector corporations. | |
| | | No. of Hours |
| Content: | Unit 1: Introduction to Indian Government Accounting Difference between commercial accounting and government accounting, Objectives of government accounting, Terminology in government finance, Basic principles of government accounting in India. Classification of government accounting in India, Government financial administration, accounting procedure for government expenditure, General outlines of the system of government accounts. Performance Measurement in Government Accounting, Transparency and Accountability in Government Financial Reporting, Revenue Recognition in Government Accounting. | 15 |
| | Unit 2: Accounting for Local Self-Government Meaning, Major revenues and expenses of local self-governing bodies, Budgeting and accounting for local self-governing bodies – Municipalities and city corporations, Panchayats and Zilla Panchayats. Limitations of the present accounting system, financial control in government. | 15 |
| | Unit 3: Accounting and Audit of Works Expenditure General outline of the public works system of accounts, accounting and audit of projects, accounting and audit of stores and stock, Tendering and works expenditure, Capital budgeting for project evaluation, new areas of contracting, Management contracts, leasing, service contracts. BOOT, BOO, BLO, Turnkey contracts, Project management-CPM and PERT. Public-Private Partnerships (PPP) in Government Accounting. | 15 |

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| | Unit 4: Public Sector Financial Statements Meaning of statutory corporations, Accounts of electricity corporations, Accounting for state transport corporations, Practical problems Accounting for state transport corporations, Practical Problems. | 15 |
| Pedagogy: | Lectures, Group discussions, Seminars, Case studies, Field work | |
| Reference/ Readings: | 1. Bharadwaj, K. K. (2002). <i>Public Accounting and Auditing</i> . New Delhi: Mittal Publication. 2. Bruce C. (2020). <i>Fundamentals of Governmental Accounting and Reporting</i> , Wiley. 3. Chandra, Prasanna. (2022). <i>Financial Management, Theory & Practice</i> . Tata McGraw Hill. 4. Francis, O. (2018). <i>Principles of Government Accounting and Reporting</i> . Forgotten Books. 5. Khan & Jain. 2018). <i>Financial Management</i> . Tata McGraw Hill. 6. Mahajan, A. P., & Mahajan, S. K. (2021). <i>Financial Administration in India</i> . Delhi: PHI Learning. 7. Mukherjee, A., & Hanif, M. (2017). <i>Modern Accountancy (Vol. II)</i> . New Delhi: Tata McGraw Hill. 8. Pandey, I. M. (2019). <i>Financial Management</i> . New Delhi: Vikas Publishing House. 9. Premchand, A. (1999). <i>Effective Government Accounting</i> . Washington D C: International Monetary Fund. | |
| Course Outcomes: | After completion of this course, the learners will be able to: <ol style="list-style-type: none"> Understand the basic concepts and terminology of government accounting. Acquire complete knowledge about the preparation of Receipts and Payments account of panchayats and Income and Expenditure account and Balance sheet of Municipalities Understand the general outline of the public works system of account, techniques of tendering and works expenditure, capital budgeting and project management. Acquire practical knowledge of the accounts of Electricity Corporations and State Transport Corporation as per Company Act 2013. | |

Name of the Programme: Bachelor of Commerce (Banking and Financial Services)

Course Code: CBF-201

Title of the Course: Principles and Practice of Banking

Number of Credits: 04

Effective from AY: 2023-24

03

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| Pre-requisites for the Course: | Nil | |
| Course Objectives: | Objectives of the Course are: 1. To impart knowledge to the learners about Banker-Customer general and special relationships. 2. To equip learners with knowledge of opening accounts of various types of customers. 3. To familiarize learners with Cash management and remittance Services. 4. To acquaint learners with Customer Services and their Grievance redressal mechanisms. | |
| | | No. of hours |
| Content: | Unit 1: Banker-Customer Relationship and Banker's Special Relationship Banker-Customer Relationship: Creditor-Debtor, Creditor-Debtor, Agent-Principal, Trustee-Beneficiary, Bailee-Bailor, Lessor- Lessee, Hypothecatee-Hypothecator, Mortgagee - Mortgager, Assignor-Assignee, Pledgee – Pledger, Indemnifier - Indemnified. Banker's Special Relationship: Mandate – Definition, Power of Attorney (POA) – Definition, Banker's Lien, Right of Set-off, Right of Appropriation | 15 |
| | Unit 2: Opening Accounts of Various Types of Customers and Foreign Exchange Remittance Facilities Types of Customers: Individuals – Minors, Blind Person, Non-Resident Indians, Insolvents, Drunkards, Lunatics, Pardanasheen Lady. – Procedure and Documentations for Opening an Account, Mode of Operation. Non-Individuals – Hindu Undivided Family, Trusts, Joint Stock Companies, Co-operative Societies and Co-operative Banks, Partnership Firms, Registered Societies, Clubs, Associations, Unincorporated Associations, Sole Proprietorship Firms. – Procedure and Documentation for Opening an Account, Mode of Operation. Foreign Exchange Remittance Facilities for Individuals: Evolution of FEMA, Definitions, Bringing in and Taking out Foreign Exchange, Inward Remittances, Outward Remittances, Indo-Nepal Remittance Scheme. Different types of NRI accounts Operational Aspects of NRI Business Permitted Accounts in India for NRIs and PIOs, Accounts in India of Foreign Nationals Visiting | 15 |

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| | India, Special Non-Resident Rupee Account – SNRR Account, Remittance of Assets Held by NRIs/ PIOs. | |
| | <p>Unit 3: Cash Management Services and Ancillary Services</p> <p>Cash Management Services: Developments in CMS, Importance of Cash Management System, Types of Cash Management Services, Challenges and Issues Payment and Collection of Cheques and Other Negotiable Instruments Negotiable Instruments Act.</p> <p>Remittances: Introduction, Demand Drafts, Banker's Cheques, Mail Transfer, Telegraphic Transfer, National Electronic Funds Transfer System, Real Time Gross Settlement System, Electronic Benefit Transfer Scheme,</p> <p>Services and Ancillary Services: Mobile Banking, Electronic/Digital Payments, Safe Deposit Lockers, Portfolio Management Services, Merchant Banking, Government Business, Levying of Service Charges. Financial Inclusion & Financial Literacy Financial Inclusion by Extension of Banking Services, Use of Mobiles/Tablets in Financial Inclusion Drive, Financial Literacy, Rural Self Employment Training Institutes (RSETI)</p> | 15 |
| | <p>Unit 4: Customer Services and Grievance Redressal</p> <p>Customer Service in Banks: Policy for General Management of the Branches, ATM Operations, Security Issues and Risk Mitigation Measures, Service at the Counters, Information to the Customers, Special Arrangements at Branches, and Other Provisions.</p> <p>Duties & Rights of a Banker and Customer Rights: Duty of Secrecy & Confidentiality, Duty of Reasonable Care, Garnishee or Attachment Order, Bank's Rights, Customer Awareness, Banking Codes and Standards Board of India, Obligations on the Customer</p> <p>Grievance Redressal: Ombudsman Scheme 2021. The Consumer Protection Act, 2019 and The Right to Information Act, 2005.</p> | 15 |
| Pedagogy: | Lectures, Group discussions, Seminars, Case studies, Field work | |
| Reference/ Readings: | <ol style="list-style-type: none"> 1. Adda247 Publications, (2021). <i>Principles and Practice of Banking</i>. Delhi: Adda247 Publications 2. Devendra Kumar Singh, (2021). <i>Right to Information Act, 2005 in Simple Words</i> New Delhi: Notion Press. 3. Gopinath, M.N, (2016). <i>Banking Principles and Operations, Snowwhite</i>. 4. Indian Institute of Banking & Finance, (2015). <i>Know Your Banking-1 Basics of Banking</i>. Mumbai: Taxmann Publications (P.) Ltd. 5. Indian Institute of Banking & Finance, 2010. <i>Customer Service and Banking Codes and Standards</i>. Mumbai: Taxmann publications (p.) Ltd. 6. Indian Institute of Banking & Finance, 2015. <i>Know your Banking-1 Basics of Banking</i>. Mumbai: Taxmann Publications (p.) Ltd. 7. Indian Institute of Banking & Finance. (2010). <i>Customer Service &</i> | |

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| | <p><i>Banking Codes and Standards</i>. Mumbai, Taxman Publication.</p> <p>8. Indian Institute of Banking and Finance, (2019). <i>Prevention of Cyber Crimes and Fraud Management</i>. Mumbai, Macmillan Education.</p> <p>9. Indian Institute of Banking and Finance, (2023). <i>Principles and Practices of Banking</i>, (5th Ed.) Mumbai Macmillan Education.</p> <p>10. Taxman's Editorial Board., (2024). <i>Consumer Protection Law and Practice</i>. Mumbai: Taxman</p> |
| <p>Course Outcomes:</p> | <p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the general and special relationships between bankers and customers. 2. Summarize the procedure for opening accounts of different types of customers. 3. Understand cash management and remittance services. 4. Elaborate on customer services and their grievance redressal mechanisms. |



Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: CFA-211

Title of the Course: Specialized Accounting

Number of Credits: 04

Effective from AY: 2023-24

04

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| Pre-requisites for the Course: | Nil |
| Course Objectives: | Objectives of the Course are: 1. To enable learners to understand the concept of insurance claims, loss of stock, profit, salvage, and abnormal goods. 2. To familiarize the learners with Voyage Accounts. 3. To acquaint the learner with the concept of Lease Accounting. 4. To enable learners to understand the concept of Royalty Accounts. |
| | No. of Hours |
| Content: | Unit 1: Fire Insurance Claims Introduction, Types of Insurance Claims, Meaning of Fire Insurance, Abnormal Goods, Salvage Value, Procedure for calculation of Claim for loss of Stock and for loss of Profit. 15 |
| | Unit 2: Voyage Accounts Introduction, voyage expenses, voyage incomes, Preparation of Voyage account for complete and incomplete voyages. 15 |
| | Unit 3: Lease Accounting Introduction, Leasing, buying decision or Leasing decision (only theory), Types of Leases, Tax consideration in case of lease, Accounting for financial and operational lease in the books of Lessor and Lessee including Sub Lease a/c. 15 |
| | Unit 4: Royalty Accounts Introduction, Minimum rent/Dead rent, short workings, Excess working, Accounting in the books of the Lessor and Lessee, Preparation of Royalty Payable Account, Royalty Receivable Account, short working a/c, Landlord's a/c. 15 |
| Pedagogy: | Lectures, Group discussions, Seminars, Case studies, Field work |
| Reference/ Readings: | <ol style="list-style-type: none">Goyal, B. K., & Tiwari, H. N. (2023). <i>Taxman's Financial Accounting</i> (11th ed.). Taxman Publisher.Gupta, R. L., & Radhaswamy, M. (2020). <i>Advanced Accountancy</i> Volume Sultan Chand & Sons: New Delhi.Jain, S. P., Narang, K. L., Agrawal, S., & Sehgal, M. (2020). <i>Financial Accounting</i>. Kalyani Publishers.Mukherjee, A., & Hanif, M. (2018). <i>Modern Accountancy</i> Volume II. McGraw Hill Education (India) Private Ltd.Pillai, R. S. N., Bagavathi, & Uma, S. (2010). <i>Fundamentals of Advanced Accounting (Financial Accounting)</i>, Vol. 2 (2nd ed.). S. Chand & Company.Pillai, R. S. N., Bagavathi, & Uma, S. (2012). <i>Fundamentals of Advanced Accounting (Financial Accounting)</i>, Vol. 1 (3rd ed.). S. Chand & Company. |

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| | <p>7. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2015). <i>Advanced Accounts Vol. 1</i>. S. Chand & Company Pvt Ltd Publishers: New Delhi.</p> <p>8. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2015). <i>Advanced Accounts Vol. 2</i>. S. Chand & Company Pvt Ltd Publishers: New Delhi.</p> <p>9. Tulsian, P.C., Tulsian, B. (2016). <i>Tulsian's Corporate Accounting</i>. (3rd ed.) S. Chand Publication: New Delhi.</p> <p>10. Tulsian, P.C., Tulsian, B., & Tulsian, T. (2023). <i>Tulsian's Financial Accounting</i>. S. Chand Publication: New Delhi.</p> |
| <p>Course Outcomes:</p> | <p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the significance of Claim for loss of stock and loss of profit. 2. Prepare Voyage Accounts with respect to finished and unfinished voyage. 3. Prepare Voyage Accounts with respect to finished and unfinished voyage. 4. Know the preparation of Royalty Accounts |



Name of the Programme: Bachelor of Commerce (Banking and Financial Services)

Course Code: CBF-211

Title of the Course: Introduction to Capital Market

Number of Credits: 04

Effective from AY: 2023-24

05

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| Pre-requisites for the Course: | Nil | |
| Course Objectives: | Objectives of the Course are: 1. To provide learners with an overview of the Indian Securities Market. 2. To acquaint the learners on the primary market structure. 3. To familiarize learners on the trading and settlement mechanism followed in the secondary market. 4. To provide learners with an understanding of the global securities market. | |
| | | No. of hours |
| Content: | Unit 1: Introduction to Indian Securities Markets Meaning of securities, role of securities markets, structure of securities markets and market segments, Capital market instruments, Capital market participants and intermediaries, Role of SEBI in Indian capital markets, Reforms/Recent developments in Indian Capital Markets, Investor protection in the securities market | 15 |
| | Unit 2: Primary Markets Functions of primary market, Categories of issuers in primary markets, Types of investors in the primary markets, Types of public issues – IPO, FPO, private placement and offer for sale, Red Herring Prospectus, Public issue process and Book-Building, Allotment of shares. Merchant bankers- functions of Merchant Bankers, Recent trends in primary market, SEBI measures in the primary market | 15 |
| | Unit 3: Secondary Markets Functions of secondary markets, Market structure, participants in secondary markets, Listing – Process and advantages, requirements for listing, delisting, Stock market indices (BSE Sensex, NSE Nifty, sectoral indices) – Composition and Computation, Trading and settlement mechanism in Indian stock exchanges – BSE, NSE; role of Clearing House, internet trading, online trading platforms, Risk management systems for secondary markets and grievance redressal mechanism for investors in secondary markets. | 15 |

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| | <p>Unit 4: Global Securities Market Foreign Stock Exchanges: NYSE – Players on NYSE trading floor, NASDAQ - Structure, World’s major stock markets: Euronext – Players on Euronext trading floor, European Stock Markets - London Stock Exchange, Paris Stock Exchange, Frankfurt stock exchange, Asian Stock Markets- Hong Kong Stock exchange, Taiwan stock exchange, Japanese capital markets, Shanghai stock exchange, Singapore stock.</p> | 15 |
| Pedagogy: | Lectures, Group discussions, Seminars, Case studies, Field work | |
| Reference/ Readings: | <ol style="list-style-type: none"> 1. Agarwal, S. (2000). <i>A Guide to Indian Capital Market</i> (1st ed.). Bharat Publishers. 2. Avadhani, V. A. (2017). <i>Investment and Securities Market in India</i> (10th ed.). Himalaya Publishing House. 3. Chandra, P. (2017). <i>Investment Analysis and Portfolio Management</i> (5th ed.). McGraw Hill India. 4. Chandra, P. (2021). <i>Investment Analysis</i> (6th ed.). Tata McGraw Hill. 5. Fischer, D. E., & Jordan, R. J. (2018). <i>Security Analysis and Portfolio Management</i> (7th ed.). Pearson Education India. 6. NSE (2022) <i>Capital Market (Dealers) Module</i>, Workbook from NSE Financial Markets: A Beginners' Module. 7. Pandian, P. (2012). <i>Security Analysis and Portfolio Management</i> (2nd ed.). Vikas Publishing House Pvt. Ltd. | |
| Course Outcomes: | <p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the overview of the Indian capital market. 2. Discuss the structure of the primary market. 3. Describe the trading and settlement mechanism in the secondary market. 4. Explore the global securities markets. | |

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-235

Title of the Course: Intellectual Property Rights

Number of Credits: 03

Effective from AY: 2023-24

06

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| Pre-requisites for the Course: | Nil | |
| Course Objectives: | Objectives of the Course are: 1. To acquaint the learners with the basic concepts of Intellectual Property Rights. 2. To acquaint the learners with innovative Intellectual Property Rights 3. To familiarise learners with the process of obtaining Intellectual Property rights 4. To impart knowledge of legal protection of Intellectual Property Rights | |
| | No. of Hours | |
| Content: | Unit 1: Overview of Intellectual Property Rights Introduction, Nature and the need for Intellectual Property Rights, Different types of Intellectual Property Rights including meaning of Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design, Genetic Resources, Traditional Knowledge and Trade Secret. | 15 |
| | Unit 2: Law of Patents and Industrial Designs (The Patent Act, 1970 and The Designs Act, 2000) Patentable Invention, Non- Patentable Inventions, Registration of Patent, Product Patents for Medicine and Drug, Rights and obligations of Patentee, Compulsory Licensing, Infringement of Patent and reliefs, Registration of Design, Rights of Design Holder, Piracy of registered Design and reliefs, Different kinds of innovative Patents and Designs that are in vogue. | 15 |
| | Unit 3: Law of Copyright and Trade Marks (The Copyright Act, 1957 and The Trade Marks Act, 1999) Deceptively Similar Mark, Collective Mark, False Trade Description, Passing Off, Registration of Trademark, Infringement of Trademark and reliefs, Subject matter and Term of Copyright, Author and ownership of Copyright, Rights of Broadcasting Organizations and Performers Rights, Infringement of Copyright and reliefs, Different kinds of Innovative Trademarks and Copyright that are in vogue. | 15 |
| Pedagogy: | Lectures, Group discussions, Seminars, Case studies, Field work | |
| Reference/ Readings: | 1. Ahuja, V.K. (2017). <i>Law relating to Intellectual Property Rights</i> . Lexis Nexis. 2. Narayanan, P. (2015). <i>Intellectual Property Law</i> , 11th ed. Anderson Printing House Private Ltd. 3. Wadhera, B.L. (2017). <i>Law relating to Intellectual Property</i> , 5th ed. | |

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| | <p>Universal Law Publishing.</p> <p>4. Puri Singh, Rachna. (2013). <i>Practical Approach to Intellectual Property Rights</i>. International Publishing House Pvt Ltd.</p> |
| <p>Course Outcomes:</p> | <p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the origin and meaning of different Intellectual Property Rights 2. Explain different kinds of innovative Intellectual Property Rights. 3. Apply the procedure to register Patents and Designs, and remedies available in case of its violation 4. Apply the procedure to register Copyrights and Trade Marks, and remedies available in case of its violation. |



Name of the Programme : B.A. English
 Course Code : ENG-251
 Title of the Course : Functional English I: Communicative English 1.1
 Number of Credits : 02
 Effective from AY : 2024-25

07

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| Pre-requisites for the Course: | Basic knowledge of English | |
| Course Objectives: | <ul style="list-style-type: none"> • To enhance the skills of reading, writing and listening • To develop skills of speaking, listening, reading and writing • To familiarize students with appropriate use of paragraphing and punctuation • To improve analytical and interpretation skills | |
| | | No. of Hours |
| Content: | Unit 1- Advanced Communication Skills 1. Debate 2. Paragraph writing 3. Essay writing | 10 |
| | Unit 2- Advanced Comprehension Skills An excerpt from a text is read out/listened to/viewed; students identify main points/themes, modify the closing of the narrative and supply an appropriate title. | 10 |
| | Unit 3- Analysis and Interpretation Skills Students to be taught to analyze a prose passage/poem/picture/ advertisement and write their interpretation of the 'text' given. This should cover overt and covert meanings; symbolic, metaphorical meaning, figures of speech and their effects. | 10 |
| Pedagogy: | Interactive, integrative and dramatization approaches | |
| References/Readings: | 1. Gupta, Nilanjana (ed). <i>English for All</i> . Laxmi Publications, 2010. 2. Hewings, Martin. <i>Advanced English Grammar</i> . Cambridge UP, 2007. 3. Jayakaran, I. <i>Everyone's Guide to Effective Writing</i> . 2M Publishing International, 2005. 4. Murphy, Raymond. <i>Essential English Grammar</i> . 3rd ed., Cambridge UP, 2004. | |
| Course Outcomes: | At the end of this course, learners will be <ol style="list-style-type: none"> 1. Confident with advanced communicative skills in oral and written communication 2. Familiar with improved comprehension skills 3. Able to analyse and interpret texts 4. Write short narratives and summaries with appropriate use of paragraphing and punctuation | |

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-244

Title of the Course: Introduction to Auditing

Number of Credits: 03(1T + 2P)

Effective from AY: 2023-24

08

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| Pre-requisites for the Course: | Nil | |
| Course Objectives: | Objectives of the Course are: 1. To acquaint learners with the basics of auditing 2. To impart knowledge of audit planning 3. To familiarize learners with the process of vouching & verification 4. To familiarize learners with the procedure for conduct of an audit. | |
| | No. of Hours | |
| Content: | Unit 1: Introduction Evolution of audit, Meaning and Definition, Scope of Auditing, Auditing v/s Accounting, Objectives of Auditing – Primary & Secondary, Various classes of audit (Based on authority & time), Qualities of an Auditor, Basic Principles governing an audit, Benefits of Auditing, Internal Control System: Meaning & evaluation; Internal Check, Internal Audit | 15(5T+10P) |
| | Unit 2: Audit Process Audit Planning - Basics of Audit Planning, Steps involved in Audit Planning, Drafting Audit plan, Preparation of Audit Programme, Audit evidence, Working Papers, Audit Note Book. Vouching and Verification - Vouching – Meaning and objectives. General procedure for vouching, General Considerations in vouching of Nominal Accounts, Verification v/s Vouching, Verification – meaning and objectives, General Procedure for Verification, General Considerations in verification of Personal and Real Accounts | 30(5T+25P) |
| | Unit 3: Audit Report Meaning, Steps to be followed in preparation of Audit Report, Types of Audit Reports, Format of Audit Report, Case Studies of Listed Companies for preparing Audit Report | 30(5T+25P) |
| Pedagogy: | Lectures, Group discussions, Seminars, Case studies, Field work | |
| Reference/ Readings: | 1. Gupta, K. (2004). <i>Contemporary Auditing</i> . Tata McGraw-Hill. 2. Jha, A. (2013). <i>Students Guide to Auditing & Assurance</i> . Taxmann's Publications Pvt. Ltd. 3. Kumar, R., & Sharma, V. (2015). <i>Auditing Principles and Practice</i> . PHI Learning. 4. Pagare (2004) D. <i>Principles & Practice of Auditing</i> . Sultan Chand and Sons. 5. Saxena, R.G. (2022). <i>Principles and Practice of Auditing</i> . Himalaya Publishers. 6. Sharma, S.D. (2006). <i>Auditing Principles and Practice</i> . Taxmann's | |

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| | <p>Publications Pvt. Ltd.</p> <p>7. Sharma, T.R. (2015). <i>Auditing Principles & Problems</i>. Sahitya Bhavan Publications.</p> <p>8. Shekhar, K.C., & Shekhar, L. (2012). <i>Auditing</i>. Vikas Publishing House Pvt. Ltd.</p> <p>9. Tandon, B. N., Sudharsanam, & Sundharabahu, S. (2007). <i>A Handbook of Practical Auditing</i>. S. Chand & Co.</p> |
| <p>Course Outcomes:</p> | <p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basics of auditing and internal control systems of organisations 2. Prepare audit programme, audit note book and collect audit evidence 3. Practically vouch nominal accounts and verify real and personal accounts 4. Evaluate performance of companies by analysing audit reports |



Name of the Programme: Bachelor of Commerce (Banking and Financial Services)

Course Code: COM-243



Title of the Course: Personal Financial Planning

Number of Credits: 03(1T + 2P)

Effective from AY: 2023-24

09

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| Pre-requisites for the Course: | Nil | |
| Course Objectives: | Objectives of the Course are: 1. To provide learners with an understanding of Personal Financial Planning and Time Value Money Concepts. 2. To equip learners with practical knowledge of Investment Risks, Returns, Vehicles and Strategies. 3. To impart practical knowledge of various Insurance, Retirement, Taxation and Estate Planning Investments. 4. To familiarize learners with practical knowledge of Personal Financial Planning. | |
| | | No. of hours |
| Content: | Unit 1: Basics of Personal Financial Planning and Time Value of Money Personal Financial Planning: Meaning, Definition, Benefits, Importance, Process- old and new personal Financial Planning, Features and scope of Personal Financial Planning, Financial Planner- Reasons for hiring a financial planner and Functions of a Financial Planner. Time Value of Money: Meaning, Valuation Concepts or Techniques, Compound Value Concept, Discounting or Present Value Concept, Valuation of Bonds or Debentures, Practical Implications of Compounding and Discounting Value Concepts, Doubling Period, Effective Rate of Interest in Case of Doubling Period, Present Value, Sinking Fund Factor, Loan Amortisation. | 15 (5T+10P) |
| | Unit 2: Investment Risks, Return, Vehicles and Strategies Managing Investment Risks: Meaning and Definitions of Risk, Types of Investment Risk, Pure Risk- Types of Pure Risks, Measurement of Risk, Methods of Handling Risk, Assessing Risk, investing to Minimize Risk, Modern Portfolio Theory. Measuring Investment Return: Risk and Return Trade-off, Types of Investment, Expected Return of an Asset, Risk-Free and Risky Assets, Long-term and Short-term Capital Gains, Sources of Credit and Credit Alternatives, Credit Information Bureaus. Investment Vehicles: Introduction, Investment Concerns, Small Savings Scheme, Fixed Income Instruments, Mutual Funds, Other Types of Investment Vehicles. | 30 (5T+25P) |

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| | <p>Investment Strategies: Introduction, Asset Allocation- Asset Classes, Diversification: The Basis of Asset Allocation, Asset Allocation Strategy, Evaluating Investment in various Stocks, Steps of Investing in Stocks, Various Loans and their Usage- Meaning of Loan, Types of Loan.</p> <p>Meaning of Investment Strategy, Types of Investment Strategies, Investment Strategy Considerations, Investment in Bonds, Investment in Stocks, Investment in Mutual Funds, Investment in Commodities, Future and Options</p> | |
|  | <p>Unit 3: Insurance, Retirement, Taxation and Estate Planning</p> <p>Insurance Planning: Introduction, Characteristics of Insurance, Risk and Insurance, Role of Insurance, Rights of the Insurer, Rights of the Insured, Classification of Insurance, Insurance Products- Life Insurance, General Insurance, Fire Insurance, Motor Insurance, Marine Insurance, Medical and Health Insurance, Personal Risk Management</p> <p>Retirement Planning: Meaning, Retirement Planning Money source- Employment Income, Social Security, Employer-Sponsored Retirement Plan, Current Savings and Investments, Other Sources of Funds. Types of retirement products.</p> <p>Taxation Planning: Introduction, Types of Taxes, Tax Planning and Tax Evasion, Tax Avoidance, Objectives of Tax Planning, Income and Various Heads of Income, Deductions, Tax Exemption and Computation.</p> <p>Estate Planning: Meaning, Need, Objectives, Steps, and Tools of Estate Planning</p> | <p>30 (5T+25P)</p>  |
| Pedagogy: | Lectures, Group discussions, Seminars, Case studies, Field work | |
| Reference/ Readings: | <ol style="list-style-type: none"> 1. Amar Pandit., (2012). <i>The only Financial Planning Book that You Will Ever Need</i>. Mumbai: Network 18 Publications. 2. Arthur J, Keown., (2018). <i>Personal Finance: Turning Money into Wealth</i>. New York: Pearson 3. Gitman Joehnk Billingsley. (2014). <i>Personal Financial Planning (13th Ed.)</i> Cengage 4. Indian Institute of Banking & Finance, (2007). <i>Home Loan Counselling</i>. Mumbai: Taxmann Publications (P.) Ltd. 5. Indian Institute of Banking & Finance, (2015). <i>Accounting & Finance for Banking</i>. (3rd Ed). Mumbai: Macmillan Publishers India Private Limited. 6. Indian Institute of Banking and Finance., (2017). <i>Introduction to Financial Planning</i>. Mumbai: Taxman 7. Jeff Madura, (2020). <i>Personal Finance (7th Ed)</i> Pearson 8. Jyotsna Sethi & Nishwan Bhatia, (2015). <i>Elements of Banking and Insurance</i>. 2nd Ed. Delhi: Phi Learning Private Limited. 9. Madhu Sinha (2017)., <i>Financial Planning a Ready Reckoner (2nd Ed.)</i>. New York: MC Graw Hill Education | |

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| | <p>10. Vanita Tripathi., (2023) <i>Fundamental of Investments</i>. (6th Ed.). Mumbai: Taxman Publications Pvt. Ltd.</p> <p>11. Vivek, & Asthana, P. (2015). <i>Financial Risk Management</i>. Mumbai: (2nd Ed). Himalaya Publishing House.</p> |
| Course Outcomes: | <p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none">1. Understand the concept of Personal Financial Planning and the Time Value of Money2. Asses the Return and Risk Associated with various Investment Vehicles.3. Comprehend with various Personal Financial Planning Options.4. Formulate a Personal Financial Plan. |

