

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

SEMESTER V

CATEGORY		PAPER
Major	COM-300	Indian Economy
Major	CFA-301	Advanced Corporate Accounting OR
Major	CBF-301	Bank Management
Major	COM-302	Direct Tax - I OR
Major	CBF-302	Financial Services
Major	COM-303	Research Process OR
Major	CBF-303	Research Process
Minor	CFA-321	Principles and Practice of Auditing (VET) OR
Minor	CBF-321	Marketing of Financial Service (VET)
Internship	COM-361	Internship

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

Course Code: COM-300

Title of the Course: Indian Economy

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To introduce students to the fundamental characteristics of the Indian Economy. 2. To analyze different facets of the Indian Agricultural Sector. 3. To identify issues of the Industrial Sector in India. 4. To evaluate the contribution of the Service Sector and understand the process of market integration with world markets.	
		No. of Hours
Content:	Unit 1: Introduction to Indian Economy Meaning of economic growth and economic development. Indicators of economic development. Characteristics of the Indian Economy: India's Population demographics (Population size and growth rate, rural-urban distribution, gender composition, literacy rate, infant mortality rate, age structure, demographic dividend); General Issues – Inflation, Unemployment, Income Inequalities, Poverty, Regional disparities, Migration, Brain drain, Reverse brain drain, informal employment. Human Development Index (HDI) -Concept, Dimensions of HDI, Value and India's rank in the HDI. Sectoral Composition of GDP.	15
	Unit 2: Agricultural Sector in India Significance of Agriculture to the Indian Economy; Agricultural Productivity (Meaning, causes of low agricultural productivity and measures); Agricultural Marketing (Meaning, Problems and corrective measures – e-NAM, regulated markets, co-operative marketing, MSP, PDS); Financial Support to Agriculture – Role of the Central Government, State Government and NABARD, Unorganized sources of agricultural credit; Farmers Suicides-causes; National Food Security Act 2013 (Rationale and features), Green Revolution and Gene Revolution (Concepts).	15
	Unit 3: Industrial Sector in India Significance of the Industrial Sector to the Indian Economy; Industrial Policies – Industrial Policy Resolution of 1956 (in brief) and the Industrial Policy Resolution-1991 (Features and appraisal; Competition Act of India (2002)-features; MSMEs - Definition, Role, Problems and recent corrective measures; Brief evaluation of the Industrial Sector (achievements and challenges); Concept of Industry 4.0 and Industry 5.0; Make in	15

	India, Skill India, Start-Ups (Policies), Index of Industrial Production (IIP).	
	Unit 4: Services and External Sector in India Service Sector: Significance of the Service Sector; Composition of the Service Sector – Health, Education, Financial Services, IT enabled Services, Energy, Tourism, Transport (Role of each); Achievements and challenges of the Services Sector in India. External Sector: Importance of foreign trade to the Indian economy; Composition, Direction and Trends in India's exports and imports of goods and services.	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Agrawal A N & Agarwal M K (2019) <i>Indian Economy: Problems of Development and Planning</i>, New Age International Publishers, New Delhi. 2. Datt Gaurav & Mahajan Ashwani (2022). <i>Indian Economy</i>. S. Chand & Company, New Delhi. 3. Dhingra, Ishwar C (2019). <i>Indian Economy</i>. Sultan Chand, New Delhi. 4. <i>Economic Survey of India</i> (Latest) 5. Puri, V.K., Misra, S.K. and Bharat Garg (2023). <i>Indian Economy</i>. Himalaya Publishing House, Mumbai. 6. Uma Kapila (2022) <i>Indian Economy: Performance and Policies</i>, Academic Foundation. 	
Course Outcomes:	After completion of this course, the learners will be able to: <ol style="list-style-type: none"> 1. Understand the fundamental features of the Indian Economy. 2. Analyze and evaluate different facets of the Agricultural Sector in India in terms of productivity, marketing and finance. 3. Identify the issues affecting the Industrial Sector and assess the implications of Policy changes. 4. Understand and examine the contribution of the Services Sector to the Indian Economy and India's integration with the world markets respectively. 	

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

Course Code: CFA-301

Title of the Course: Advanced Corporate Accounting

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To prepare financial statements of joint stock companies within the framework of Ind AS. 2. To understand the concept of underwriting and calculation of underwriting commission for shares and debentures. 3. To understand the procedure of liquidation of Joint Stock Companies. 4. To understand the concept of redemption of debentures and to familiarise with the procedures and methods of redemption of debentures	
		No. of Hours
Content:	Unit 1: Advanced Company Final Accounts Preparation of financial statements as per Companies Act 2013. AS 1 in relation to final accounts of companies. Adjustment for Closing Stock, Depreciation, Outstanding expenses and income, Prepaid expenses and Pre received income, Proposed Dividend and Unclaimed Dividend, Managerial remuneration on Net Profit before tax, Transfer to Reserves, Bad debt and Provision for bad debts, Calls in Arrears Buy back of shares, Bonus issue and income tax assessment. (Preparation of Final Accounts in Vertical Format Schedule III, Part II of the Companies Act, 2013)	15
	Unit 2: Underwriting of Shares & Debentures Introduction, Underwriting, Underwriting Commission, Provisions of Companies Act with respect to Payment of underwriting commission, Underwriters, Sub-Underwriters, Brokers and Manager to issues, Brokerage and Fees, Types of underwriting, Abatement Clause Marked, Unmarked, full and partial underwriting and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract. SEBI Guidelines. (Practical problems should include journal entries in the books of the company and statement showing liability of the underwriters)	15
	Unit 3: Liquidation of Companies Meaning of liquidation or winding up Preferential payments Overriding preferential payments, preparation of statement of affairs, deficit / surplus account and Liquidator's final statement of account. (Practical problems should cover preparation of Statement of affairs, deficit/surplus account and liquidators' final statement of accounts)	15

	<p>Unit 4: Redemption of Debentures Concept, Sources of finance, Methods of Redemption of Debentures - Sinking Fund, Insurance Policy, Own Debentures and Convertible Debentures method (excluding ex-interest/cum-interest). Journal Entries and Ledger Accounts regarding redemption of debentures. (Practical problems should cover redemption of debentures under Drawings method, Sinking fund method, insurance policy method, conversion of debentures and own debentures)</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. A. Mukherjee & M. Hanif, <i>Modern Accountancy</i> (Vol. II) McGraw hill Education (India) Pvt Ltd. 2. M C, Grewal T S, Gupta S C, <i>Advanced Accounting</i>, (Vol.I), S Chand & Co Pvt Ltd Publishers, New Delhi. 3. Monga, J. R., & Ahuja, G. <i>Advanced Accounting (Vols. I, II)</i>. Noida: Mayoor Paperback. 4. Paul, S. K. <i>Accountancy (Vols. I, II)</i>. Calcutta: New Central Book Agency. 5. R.L.Gupta, M. Radhaswamy (2021), <i>Advanced Accountancy</i> (Theory, Method, Application), Sultan Chand & Sons Educational Publishers, New Delhi. 6. S.P. Jain & K.L. Narang, (2021), <i>Advanced Accounting</i> (Vol.II) Corporate Accounting, Kalyani Publishers. 7. Shukla, M., Grewal, T., & Gupta, S. <i>Advanced Accounts</i>. New Delhi: S. Chand & Co. 8. Tulsian, P. C. <i>Accountancy</i>. New Delhi: S. Chand & Co. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. To prepare company final accounts in accordance with Companies Act 2013 under Schedule III, Part II as per IND AS. 2. To know the concept of underwriting and have a practical exposure on calculation of underwriting commission on shares and debentures. 3. To gain in-depth knowledge pertaining to procedure and mechanism upon liquidation of Joint Stock Companies. 4. To understand the concept of redemption, procedures related to redemption of debentures and methods of redeeming debentures. 	

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

Course Code: CBF-301

Title of the Course: Bank Management

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To introduce learners to the various components of a bank balance sheet. 2. To provide knowledge about the different resources that banks use. 3. To make learners familiar with the various assets that banks hold. 4. To expose learners to different types of risks in banking.	
		No. of hours
Content:	Unit 1: Asset-Liability Management Components of a Bank's Balance Sheet- Liability and Asset side of Balance Sheet. Asset Liability Management- Meaning, Definition, Significance, Purpose and Objectives and ALM as Co-ordinated Balance Sheet Management. ALM framework in banks in India – ALM Committee, ALM Information system, ALM Process, ALM Techniques and Tools. Scope of ALM Function-Liquidity risk management, Interest rate risk. (NII, NIM, EER, ROA, ROE, EPS)	15
	Unit 2: Resources Management Capital: components of capital- Authorised, Issued, Subscribed and paid-up capital. Deposits: Types of Deposits/Retail Assets Products and Services, CASA Deposits, Pricing of deposits, Importance and Deposit Insurance. Non-Deposits: Components – Reserve and surplus, Borrowing and Other Liabilities with their relative significance	15
	Unit 3: Liquidity, Investment and Credit Management Treasury operations: meaning, importance, trends in India. Management of Investments: Objectives of Investment-Components of bank investments – SLR and Non-SLR investments -Valuation and classification of Investment. Credit Management: loan policy, principles of bank lending, Retail Assets products and services, Credit Monitoring, Prudential Norms, Non-performing Assets Management, and Credit Recovery. Cost-Benefit Analysis: Cost of Funds. Return on Funds. Cost of Funds- Cost of Deposits, and Cost of Borrowings Return on Funds- Return on Advances and Return on Investments.	15
	Unit 4: Risk Management Risk – Meaning, Risk process. Types of Risks: Liquidity Risk, Credit Risk, Market Risk, Interest Rate Risk, Operational Risk –	15

	Meaning, Types, Sources, Risk Measurement and Control, Risk management tools, Basel Accords- Basel-I, Basel-II and Basel-III.
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	<ol style="list-style-type: none"> 1. Agarwal, O.P., 2010. <i>Banking and Insurance</i>. Mumbai: Himalaya Publishing House. 2. Barbara C., Claudia G. Philip M (2015). <i>Introduction to Banking</i>. Pearson. 3. Bareja, K., (2015). <i>MBD Legal and Regulatory Aspects of Banking</i>. Jalandhar: Malhotra Book Depot. 4. Indian Institute of Banking & Finance, (2004). <i>Bank Financial Management</i>. Mumbai: Taxmann Publications Pvt. Ltd. 5. Indian Institute of Banking & Finance, (2007). <i>Home Loan Counselling</i>. Mumbai: Taxmann Publications (P.) Ltd. 6. Indian Institute of Banking & Finance, (2010). <i>Bank Financial Management</i>. Mumbai: Macmillan Publishers India Limited. 7. Indian Institute of Banking & Finance, (2017). <i>Retail Asset Products and Other Related Services</i>. Mumbai: Macmillan Publishers India Private Limited. 8. Indian Institute of Banking & Finance, (2017). <i>Retail Liability Products and Other Related Services</i>. Mumbai: Macmillan Publishers India Private Limited. 9. Indian Institute of Banking & Finance, (2018). <i>Banker's Handbook on Accounting</i>. Mumbai: Macmillan Publishers India Limited. 10. Indian Institute of Banking & Finance, 2018. <i>Advanced Bank Management</i>. Mumbai: Macmillan Publishers India Private Limited. 11. Indian Institute of Banking and Finance., (2023). <i>Principles and Practice of Banking</i>. New Delhi: Macmillan Education 12. Institute of Company Secretaries of India (2014), <i>Banking Law and Practice</i>. 13. Institute of Company Secretaries of India (2014), <i>Banking Law and Practice</i> 14. M. Y. Khan (2019). <i>Indian Financial System</i>. McGraw Hill. 15. Mukund S. (2015). <i>Banking and Financial Services</i>. Himalaya Publishing House. 16. O.P.Agarwal, (2012). <i>Fundamentals of Retail Banking</i>. Mumbai: Himalaya Publishing House. 17. P.K Khana, (2012), <i>Management of Banks</i>, Mumbai, Himalaya Publishing House 18. Padmalatha Suresh & Justin Paul, 2010. <i>Management of Banking and Financial Services</i>. New Delhi: Dorling Kindersley (India) Pvt. Ltd

Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none">1. Explain the components of the bank balance sheet and ALM framework.2. Identify the different resources that banks use.3. Understand the different types of assets that banks have and how to manage them.4. Classify different types of risk that banks face and their implications on Bank Operations.
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Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-302

Title of the Course: Direct Tax - I

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none">1. To acquaint learners with the basic concepts of Income Tax and to enable learners to determine residential status and scope of Total Income.2. To familiarize learners with the provisions of computation of income from salaries.3. To familiarize learners with the provisions of computation of income from house property.4. To familiarize learners with the provisions of computation income from other sources.
	No. of Hours
Content:	<p>Unit 1: Introduction to Income Tax Act, 1961 Definitions & Basic Concepts: Income-u/s 2(24), Person -u/s 2(31), Assessee- u/s 2(7), Assessment- u/s 2(8), Assessment Year- u/s 2(9), Previous Year- u/s 3, Business- u/s 2(13), Company -u/s 2(17), Gross Total Income u/s. 80 (B) (5), Permanent Account Number (PAN)-u/s 139A.</p> <p>Residential Status & Scope of Income: Basis of Charge, Residential Status in India u/s 6: Sections 6(1), 6(6)(a), 6(2), 6(6)(b), 6(3), 6(4). Scope of Total Income u/s 5, Apportionment of Income between spouses governed under Portuguese Civil Code u/s5A.</p> <p>Exemptions & Exclusions u/s 10: Agricultural Income [Section 10(1)] Amount received by a member of the HUF from the income of the HUF, or in case of impartible estate out of income of family estate [Section 10(2)] Share of profit received by a partner from the firm [Section 10(2A)] Interest to non-residents [Section 10(4)] Amount paid on life insurance policy [Section 10(10D)] House rent allowance [Section 10(13A)] Prescribed allowances or benefits [Section 10(14)] (Conveyance, Daily, Uniform, Helper, Research, Transport, Travelling, Children Education Allowance, Children's Hostel Expenditure Allowance) Educational scholarship [Section 10(16)]</p>

	Daily allowance to a Member of Parliament [Section 10(17)]	
	Unit 2: Computation of Income from Salaries Sections 15, 16 & 17 Inclusive of allowances (exclusive of valuation of perquisites)	15
	Unit 3: Computation of Income from House Property Definition of Annual Value u/s. 2(2), Sections: 22, 23, 24, 25, 25(AA), 25(B), 26, 27	15
	Unit 4: Computation of Income from Other Sources Section 56,57,58	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Ahuja, Girish and Ravi Gupta, <i>Systematic Approach to Income Tax</i>, Bharat Law House, Delhi. 2. Gaur V.P., & Narang.D.B., <i>Income Tax Law & Practice</i>, Kalyani Publications. 3. Hariharan.N., <i>Income Tax Law & Practice</i> Vijay Nicole Imprints Pvt.Ltd. 4. Manoharan T.N., <i>Direct Tax Laws</i>, Snow White Publications, 5. Mehrotra H.C., <i>Income Tax Law & Practice</i>, Sahitya Bhavan , Agra 6. Pagare D., <i>Income Tax Law & Practice</i>, Sultan Chand & Sons, New Delhi 7. Prasad B., <i>Income Tax Law & Practice</i>, Wishwa Prakashan 8. <i>Relevant Bare Acts</i> 9. Singhania V.K. <i>Students' guide to Income Tax</i> , Taxmann Publications 10. Singhania V.K., & Singahania K., <i>Direct Taxes Law & Practice</i>, Taxmann Publications. 11. Singhania, Vinod K., & Monica Singhania, <i>Student's Guide to Income Tax, University edition</i>, Taxmann Publications Pvt. Ltd,, New Delhi. <p>Note: Latest Editions relevant to the Assessment year.</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 basic concepts of income tax, residential status and scope of total income. 2. Understand the provisions of computation of income from salaries. 3. Understand the provisions of computation of income from house property. 4. Understand the provisions of computation of income from other sources 	

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

Course Code: CBF-302

Title of the Course: Financial Services

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint students with basic concepts of financial services. 2. To impart knowledge of depository and mutual fund services. 3. To develop an understanding of leasing, factoring, and venture capital. 4. To familiarize students with the credit rating and securitization services.	
		No. of Hours
Content:	Unit 1: Introduction to Financial Services Financial Services – Overview, Meaning of Financial Services, Classification. Types of financial services - asset/fund-based services and fee-based/advisory services. Importance of financial services. Growth and development of financial services in India. Problems of the financial services sector in India. Non-Banking Companies - Classification and NBFC's Activities.	15
	Unit 2: Depository and Mutual Fund Services. Depository - Meaning, Need, and Functions. Depositories in India - CDSL, NSDL. Depository participants (DPs) – Meaning and Functions. Dematerialization and Re-materialization - Account Opening, Transmission and nomination, Trading and settlement, Pledge and hypothecation, Corporate actions. Mutual Fund - Meaning, Structure, Classification, Advantages and Disadvantages. Mutual fund terminologies – Scheme, Portfolio, Net Asset Value (NAV), Load, Management fees. SEBI regulations on mutual funds and the Association of Mutual Funds in India (AMFI).	15
	Unit 3: Leasing, Factoring and Venture Capital Leasing- Meaning, Definition, Advantages and Limitations. Modus-Operandi of Lease – Procedure, Types of Leasing (Finance and Operating lease structure) and Legal aspects of Leasing. Factoring – Meaning, Definition, features and Types. Mechanism of Factoring. Factoring agreement- Advantages & Disadvantages. Functioning of Factoring, Cost of Factoring, impact of Factoring. Factoring v/s Forfeiting. Venture Capital – Meaning, Definition, Characteristic and Need. Modes of Venture Capital Financing- Company, Trust, Limited Partnership. Stages in Venture Capital Financing. Venture Capital Assistances and Schemes in India and Abroad.	15

	<p>Unit 4: Credit Rating & Securitization Services. Credit Rating – Meaning and Importance. Rating methodology. credit rating agencies in India - CRISIL, CARE, ICRA, Small and Medium Enterprises Rating Agency (SMERA). Securitization - Meaning, Features, Mechanism, Types, Benefits. Process of Securitization, Issues in Securitization</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Gordon, E., & Natarajan, K. (2015). <i>Financial Markets and Services</i> (Ninth ed.). New Delhi: Himalaya Publishing House. 2. Gurusamy, S. (2009). <i>Financial Services</i> (Second ed.). New Delhi: Tata McGraw Hill. 3. Indian Institute of Banking & Finance. (2010). <i>Mutual Fund Products and Services</i>. Mumbai: Taxman Publication. 4. Khan, M. Y. (2010). <i>Financial Services</i> (Fifth ed.). New Delhi: Tata McGraw Hill. 5. P. K. Gupta (2017), <i>Fundamentals of Insurance</i>, Mumbai:Himalaya Publishing house 6. P. Periaswami, (2018). <i>Principles and Practice of Insurance</i>, Mumbsi: Himalaya Publishing House. 7. Padmalatha S., Justin P.,(2010) "<i>Management of Banking and financial services</i>", (2 nd Ed.) , Peaeson. 8. Pathak, B. (2009). <i>The Indian Financial System: Markets, Institutions and Services</i> (Second ed.). New Delhi: Pearson Education. 9. Ramesh Babu, G. (2005). <i>Financial Services in India</i>. New Delhi: Concept Publishing Company. 10. Vasant Desai (2009). <i>Financial Markets and financial Services</i>. First edition, Himalaya Publishing house. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Recognize the different types of financial services. 2. Explain concepts related to depository and mutual fund services. 3. Differentiate types of leasing and factoring and illustrate the need for venture capital. 4. Examine the credit rating methodology and the securitization process. 	

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

Course Code: COM-303

Title of the Course: Research Process

Number of Credits: 02

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the significance of research in solving business problems. 2. To acquaint learners with methods of data collection. 3. To familiarize learners with the process of research. 4. To enable learners to understand ethical issues in research.	
	No. of hours	
Content:	Unit 1: Introduction to Research Research: Meaning, Objectives, Types, Approaches, Research Methods Vs. Methodology, Criteria of Good Research, Problems encountered by researchers in India	15
	Unit 2: Research Process Research Problem Identification; Literature Review: Introduction, Steps; Research Gaps; Research Questions; Research Objectives; Research Design: Need, Types; Sampling Design; Data: Meaning, Types, Methods of Data Collection; Introduction to Data Analysis; Introduction to Questionnaire Designing; Introduction to Sampling and Sampling Techniques; Report Writing; Ethical Issues: Plagiarism, Falsification, Fabrication	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none">1. Chawla, D., & Sondhi, N. (2020). <i>Research Methodology: Concepts and Cases</i> (2nd Ed). Vikas Publishing House Pvt. Ltd.2. Cooper, D. R., & Schindler, P. S. (2020). <i>Business Research Methods</i> (11th Ed). Tata McGraw Hill.3. Gupta, S. C. (2020). <i>Fundamentals of Statistics</i> (7th Ed). Himalaya Publishing House.4. Jackson, S. L. (2020). <i>Research Methods and Statistics: A Critical Thinking Approach</i> (5th Ed). Cengage.5. Kothari, C. R., & Garg, G. (2019). <i>Research Methodology: Methods and Techniques</i> (4th Ed). New Age International Publishers.6. Krishnaswami, O. R., Ranganathan, M., & Harikumar, P. N. (2020). <i>Research Methodology</i>. Himalaya Publishing House.	

Course Outcomes:	After completion of this course, the learners will be able to: 1. Comprehend the significance of research in solving business problems. 2. Elaborate the methods of data collection 3. Apply the research process in examining research problems. 4. Discuss the ethical issues in research.
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Name of the Programme: Bachelor of Commerce (Banking and Financial Services)

Course Code: COM-303

Title of the Course: Research Process

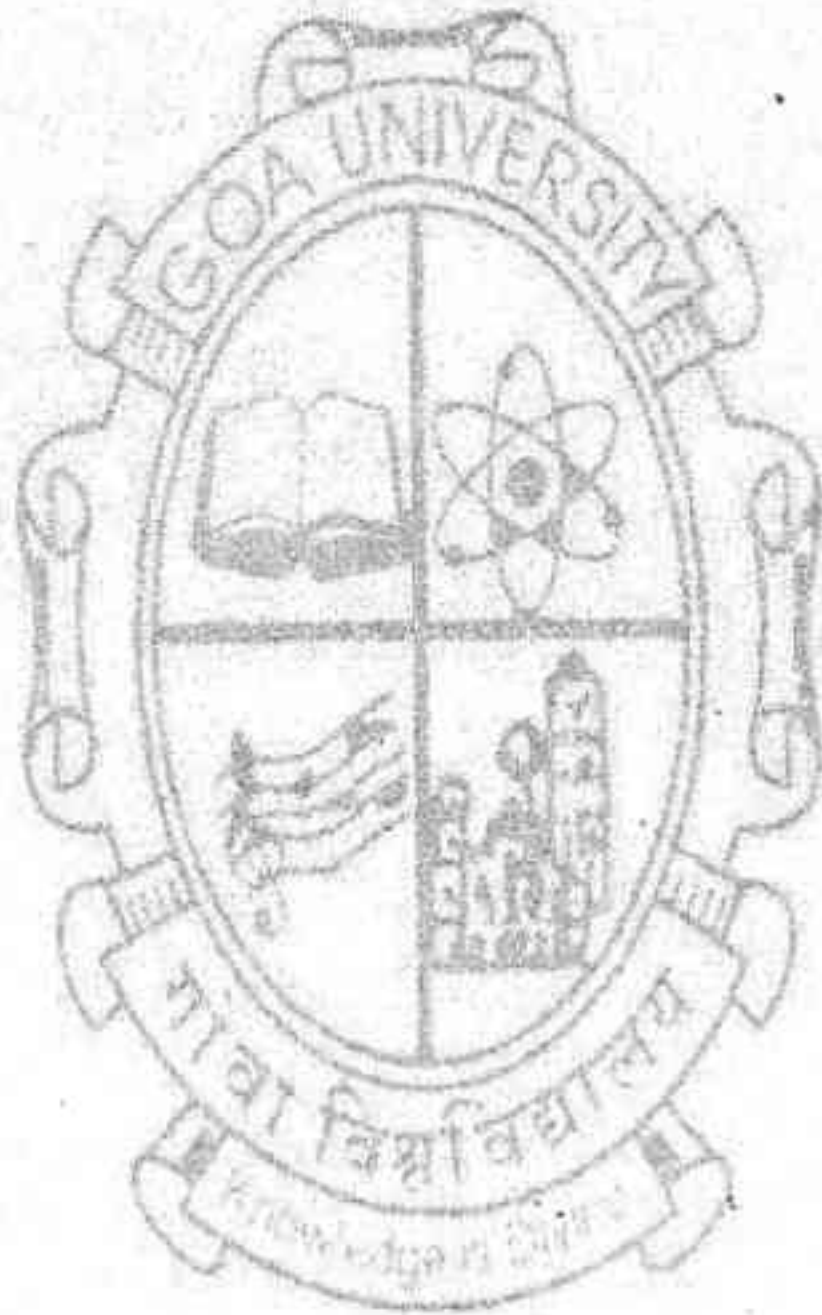
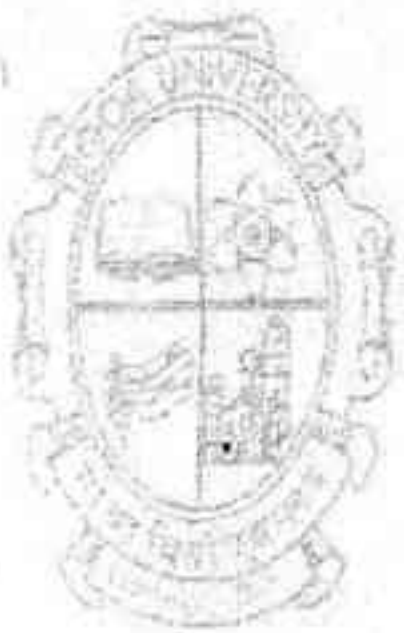
Number of Credits: 02

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to understand the significance of research in solving business problems. 2. To acquaint learners with methods of data collection. 3. To familiarize learners with the process of research. 4. To enable learners to understand ethical issues in research.	
		No. of hours
Content:	Unit 1: Introduction to Research Research: Meaning, Objectives, Types, Approaches, Research Methods Vs. Methodology, Criteria of Good Research, Problems encountered by researchers in India	15
	Unit 2: Research Process Research Problem Identification; Literature Review: Introduction, Steps; Research Gaps; Research Questions; Research Objectives; Research Design: Need, Types; Sampling Design; Data: Meaning, Types, Methods of Data Collection; Introduction to Data Analysis; Introduction to Questionnaire Designing; Introduction to Sampling and Sampling Techniques; Report Writing; Ethical Issues: Plagiarism, Falsification, Fabrication	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Chawla, D., & Sondhi, N. (2020). <i>Research Methodology: Concepts and Cases</i> (2 nd Ed). Vikas Publishing House Pvt. Ltd. 2. Cooper, D. R., & Schindler, P. S. (2020). <i>Business Research Methods</i> (11 th Ed). Tata McGraw Hill. 3. Gupta, S. C. (2020). <i>Fundamentals of Statistics</i> (7 th Ed). Himalaya Publishing House. 4. Jackson, S. L. (2020). <i>Research Methods and Statistics: A Critical Thinking Approach</i> (5 th Ed). Cengage. 5. Kothari, C. R., & Garg, G. (2019). <i>Research Methodology: Methods and Techniques</i> (4th Ed). New Age International Publishers. 6. Krishnaswami, O. R., Ranganathan, M., & Harikumar, P. N. (2020). <i>Research Methodology</i> . Himalaya Publishing House.	

**Course
Outcomes:**

- After completion of this course, the learners will be able to:
1. Comprehend the significance of research in solving business problems.
 2. Elaborate the methods of data collection
 3. Apply the research process in examining research problems.
 4. Discuss the ethical issues in research.



Name of the Programme: Bachelor of Commerce (Financial Accounting)
 Course Code: CFA-321
 Title of the Course: Principles and Practice of Auditing (VET)
 Number of Credits: 04
 Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with the basics of auditing and audit processes 2. To familiarize learners with internal control systems, vouching & verification 3. To familiarize learners with company audit and reporting framework. 4. To impart knowledge of Audit of Service Units & Developments in Auditing.	
		No. of Hours
Content:	Unit 1: Introduction and Process 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, Audit Process: Audit Planning, Audit Programme, Audit evidence, Working Papers, Audit Note Book.	15
	Unit 2: Internal Control, Vouching and Verification Internal Control: Meaning – Nature and Objectives of Internal Control System, Procedure for Evaluation of Internal Control System, Methods for evaluation of internal control system, Internal Check – Meaning, objectives, merits and demerits, Internal Audit – Meaning and Significance. Vouching and Verification: Vouching – Meaning and objectives, General procedure for vouching, Vouching of Nominal Accounts, Verification v/s Vouching, Verification – meaning and objectives, General Procedure for Verification, Verification of Personal and Real Accounts	15
	Unit 3: Company Audit Eligibility, Qualifications and Disqualifications of Auditors, Provisions for Appointment & Removal of company auditors, Remuneration of Auditors, Powers and Duties of auditors, Liabilities of Auditor, Reporting requirements under the Companies Act, 2013 including CARO, Audit Report: Meaning, Steps in preparation of Audit Report, Types of Audit Reports.	15

	Unit 4: Audit of Service Units & Developments in Auditing Audit of Banking Companies, Audit of Insurance Companies, Audit of Co-operative Societies, Audit of Local Self Government, Audit of Educational Institutions, Forensic Audit, Tax Audit, GST Audit, ESG Audit, Peer Review.	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 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 Publications Pvt. Ltd. 7. Sharma, T.R. (2015). <i>Auditing Principles & Problems</i>. Sahitya Bhavan Publications. 8. Shekhar, K.C., & Shekhar, L. (2012). <i>Auditing</i>. Vikas Publishing House Pvt. Ltd. 9. Tandon, B. N., Sudharsanam, & Sundharabahu, S. (2007). <i>A Handbook of Practical Auditing</i>. S. Chand & Co. 	
Course Outcomes:	After completion of this course, the learners will be able to: <ol style="list-style-type: none"> 1. Understand the basics of auditing and audit processes 2. Evaluate internal control systems of organisations and perform vouching and verification 3. Evaluate performance of companies by analysing audit reports 4. Understand the process of conducting audit of service units and specialised audits 	

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

Course Code: CBF-321

Title of the Course: Marketing of Financial Services (VET)

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with Marketing of Financial Services 2. To impart knowledge of Service Marketing Mix. 3. To familiarize learners with Marketing strategies of Banking Services. 4. To Equip the learner with skills for Marketing Financial Services.	
		No. of hours
Content:	Unit 1: Introduction to Marketing of Financial Services Marketing of Financial Services- A Conceptual Framework, Types of Financial Markets in India and their Role. Marketing Environment, Market Analysis -Market Segmentation, Targeting and Positioning. Marketing Strategies: Product strategies, Pricing Strategies, Distribution Strategies, and Promotion strategies. Market Research, New Product Development, Product Life Cycle. B2B Marketing - Marketing Planning and Control.	15
	Unit 2: Service Marketing Difference between goods and services- scope and nature of services - service marketing mix- Product Elements in Services - Distribution in Services -Pricing and Revenue Management of services- Promotion and Communication in services- Designing and Managing Service Processes -Managing People for Service Advantage - Constructing the Physical Service Environment. Importance of Customer Relationship Management - Service Quality and Productivity - Customer Loyalty.	15
	Unit 3: Marketing of Banking Services Marketing strategies of Banking Services – Banking Products and Services, Distribution, Pricing, Promotion Strategy for Banking Services, Managing people, Process and Physical Environment. Attracting and Retaining bank customers; Marketing Strategy of Credit Cards, Debit Cards, Saving Accounts and Different Types of Loans, Concept of Distribution, Multiple Delivery Channels/ATM, EFT, CMS, POS and Bancassurance.	15
	Unit 4: Marketing of Financial Services Mutual Funds and Insurance Markets in India and the Marketing strategies involved. Marketing of insurance products- Life and Non-Life Products. Marketing of Pension Funds. Marketing of Securities and Commodities etc. Case Studies on promotion tools used to market Banking and financial services.	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

**Reference/
Readings:**

1. B.B.Misra & P.C.Misra, (2008). *Bank Marketing*. New Delhi: Discovery Publishing House Pvt. Ltd.
2. Indian Institute of Banking & Finance, (2005). *General Bank Management*. Mumbai: Macmillan India Ltd.
3. Indian Institute of Banking and Finance., (2023). *Principles and Practice of Banking*. New Delhi: Macmillan Education
4. Kotler, P., Keller, K.L., Koshy, A., & Jha, M. (2018). *Marketing Management: A South Asian Perspective*. (14th ed)., Pearson Education.
5. Kotler, P., Keller, Kevin.L., (2017). *Marketing Management*. 15th ed., Pearson Education.
6. Ravishankar. (1999). *Services Marketing-The Indian Experiences*. New Delhi: South Asia Publications.
7. S.M.Jha, (2011). *Bank Marketing*. 2nd Ed. Mumbai: Himalaya Publishing House.
8. Shainesh, G., Kotler, P., Keller, K. L., Chernev, A., & Sheth, J. N. (2022). *Marketing Management* (16th ed.). Pearson Education.
9. Sinha, & Sahoo. (1994). *Services Marketing Text and Readings*. Mumbai: Himalaya Publishing House.
10. Zeithaml, V.A., & Bitner, M.J. (2016). *Services Marketing: Integrating Customer Focus across the Firm*. 6th ed., McGraw-Hill Education India Pvt. Ltd.

**Course
Outcomes:**

- After completion of this course, the learners will be able to:
1. Gain an understanding of the various concepts related to marketing financial services.
 2. Acquire knowledge of the different elements that constitute the service marketing mix.
 3. Identify the various marketing strategies that banks use to promote their services.
 4. Apply the skills required for marketing financial services effectively.

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

Course Code: COM-361

Title of the Course: Internship

Number of Credits: 02

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide basic work experience in the industry. 2. To enable learners to identify their areas of interest. 3. To improve self-confidence and develop basic skills required for a job.	
	No. of Hours	
Overview:	<p>An internship is a valuable opportunity and a professional learning experience for college students to gain practical, real-world experience in their field of study while still pursuing their education. It serves as a bridge between academic learning and professional practice, offering students a glimpse into their future careers and helping them develop essential skills and competencies.</p> <p>In this 2-Credits Internship of 60 hours, students will be introduced to practical work environment and basic work assignments in related areas of commerce. It will enable the students to contrast theoretical knowledge in practical situations. The internship will also help develop basic skills required for a job, improve self-confidence and interpersonal skills.</p>	60 Hours
Pedagogy:	Industrial Internship, Work Assignments, Experiential Learning, Self-Study Report	
Course Outcomes:	After completion of this internship, the learners will be able to: 1. Understand the practical work environment of a firm. 2. Contrast theoretical learning in practical situations by accomplishing the tasks assigned. 3. Assess interest and abilities in their field of study. 4. Develop self-understanding, self-confidence, and interpersonal skills.	