

Curriculum Book
and
Assessment and Evaluation Scheme

based on

Outcome Based Education (OBE)

and

Choice-Based Credit System (CBCS)

in

Bachelor of Commerce
(Corporate Accounting Practice)

4Year Degree Program

Revised as on 01 August 2023

Applicable w.e.f. Academic Session 2023-24



AKS University

Satna 485001, Madhya Pradesh, India

Faculty of Commerce and Financial Studies
Department of Commerce

A K S University

Faculty of Commerce and financial studies

Department of Commerce

Curriculum & Syllabus of B.Com H (CAP) Corporate Accounting Practices Program
(Revised as on 01 August 2023)



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Head of the Department
Commerce

Dean
Faculty of Commerce and Financial
Studies

Vice-chancellor



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Forwarding

I am thrilled to observe the updated curriculum of the Commerce Department for B.Com Program, which seamlessly integrates the most recent technological advancements and adheres to the guidelines set forth by UGC and Higher education . The revised curriculum also thoughtfully incorporates the directives of NEP-2020 and the Sustainable Development Goals.

The alignment of course outcomes(COs), Programme Outcome (POs) and Programme specific outcomes(PSOs) has been intricately executed, aligning perfectly with the requisites of NEP-2020 and NAAC standards. I hold the belief that this revised syllabus will significantly enhance the skills and employability of our students.

With immense satisfaction, I hereby present the revised curriculum for the B. Com program for implementation in the upcoming session.

ER. Anant Soni
Pro Chancellor & Chairman
AKS University, Satna

01 August 2023



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From the Desk of the Vice-Chancellor

AKS University is currently undergoing a process to revamp its curriculum into an outcome-based approach, with the aim of enhancing the teaching and learning process. The foundation of quality of quality education lies in the implementation of a curriculum that aligns with both societal and industrial needs, focusing on relevant outcomes. This entails dedicated and inspired faculty members, as well as impactful industry internships.

Hence, it is of utmost importance to begin this endeavor by crafting an outcome-based curriculum in collaboration with academia and industry experts. This curriculum design should be informed by the latest technological advancements, market demands, the guidelines outlined in the National Education Policy (NEP) of 2020, and sustainable goals.

I'm delighted to learn that the revised curriculum has been meticulously crafted by the Commerce Department, in consultation with an array of experts from the commerce industry, research institutes, and academia. This curriculum effectively integrates the principles outlined in the NEP-2020 guidelines, as well as sustainable goals

The curriculum goes beyond theoretical learning and embraces practical applications by incorporating the utilization of accounting management and taxation in the business and manufacturing industry. To enhance students' skills, the curriculum integrates Hands- On Training, industrial visits, and On-Job Training experiences, research and progress. This well-rounded approach ensures that students receive a comprehensive education, fostering their skill development and preparing them for success in the field of commerce

I am confident that the updated curriculum for commerce will not only enhance students' technical skills but also contribute significantly to their employability. During the process of revising the curriculum, I am pleased to observe that the Commerce department has diligently adhered to the guidelines provided by the UGC and Higer education. Additionally, they have maintained a total credit requirement of 160 for the B. Com program.

It's worth noting that curriculum revision is an ongoing and dynamic process, designed to address the continuous evolution of technological advancements and both local and global concerns. This ensures that the curriculum remains responsive and attuned to the changing landscape of education and industry.

AKS University warmly invites input and suggestions from industry experts and technocrats and Alumni students to enhance the curriculum and make it more student-centered. Your valuable insights will greatly contribute to shaping an education that best serves the needs and aspirations of our students.

AKS University, Satna

Professor B. A. Chopade
Vice- Chancellor



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Preface

As part of our commitment to ongoing enhancement, the Department of Commerce reviews and updates its

B. Com program curriculum every three years. Through this process, we ensure that the curriculum remains aligned with the latest technological advancements, as well as local and global industrial and social demands.

During this procedure, the existing curriculum for the B.Com Program undergoes evaluation by a panel of technocrats, industry specialists, and academics. Following meticulous scrutiny, the revised curriculum has been formulated and is set to be implemented starting from August 01, 2023. This implementation is contingent upon the endorsement of the curriculum by the University's Board of Studies and Governing Body.

This curriculum closely adheres to the UGC and NEP 2020 model syllabus distributed in May 2023. It seamlessly integrates the guidelines set forth by the Ministry of Higher Education, Government of India, through NEP- 2020, as well as the principles of Sustainable Development Goals. In order to foster the holistic skill development of students, a range of practical activities, including Hands-On Training, Industrial Visits, Project planning and execution, Report Writing, Seminars, and Industrial On-Job Training, have been incorporated. Furthermore, in alignment with UGC directives, the total credit allocation for the B. Com program is capped at 160 credits.

This curriculum is enriched with course components in alignment with AICTE guidelines, encompassing various disciplines such as Program Core (major: 48 credits, Program Minor: 32 credits, Open Electives (OEC) 16 credits, Discipline Specific Elective (DSE): 16 credits, Skill Enhancement Course [SEC] 12 credits, Ability Enhancement Course [AEC] 4 credits, Field project /Apprenticeship /Internship: 12 credits, Research project: 16credits, Indian Knowledge System: 2 credits, Sustainable Development Goals: 2 credits.

To ensure a comprehensive learning experience, detailed evaluation schemes and rubrics have also been meticulously provided.

For each course, a thorough mapping of Course Outcomes, Program Outcomes, and Programme Specific Outcomes has been undertaken. As the course syllabus is being meticulously developed, various elements such as session outcomes, laboratory instruction, classroom instruction, self-learning activities, assignments, and mini projects are meticulously outlined.

We hold the belief that this dynamic curriculum will undoubtedly enhance independent thinking, skills, and overall employability of the students.

AKS University
01 August 2023

Dr. Harshwardhan Shrivastava
Dean
Faculty of Commerce and Financial Studies



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INTRODUCTION

The AKS University follows the Choice Based Credit System (CBCS) and NEP 2020 which is a proven, flexible mode of learning in higher education which facilitates a student to have guided freedom in selecting his/her own choices of courses in the curriculum for completing a degree program. This is coupled with a focus on Project Based Learning and Industrial Training to enable the students become eligible and fully equipped for employment in industries, higher studies or entrepreneurship.



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VISION

The Commerce Department determined to become outstanding in offering Commerce Education courses (B.Com. & M.Com.) in Satna M.P. for students to inculcate the fundamentals of Business, Commerce, Banking and Finance to cater the dynamic needs of the business world by generating professional in the field of commerce

The Department is committed to integrate all facets of commerce and management to educate and train innovative and competent human resource globally suitable for industry, business and service sector and to equip and encourage them to start their own ventures in urban or rural areas benefitting both the classes and masses.

MISSION

We are dedicated to secure and deliver knowledge through teaching, research and extension; and to seek continuous improvement in the quality of education to remain globally competitive.

M1: To accentuate quality education with a strong the foundation of business and commerce concepts for students to excel and enhance analytical skills essential in the field of commerce.

M2: To establish an industry-academia interface for generating futuristic opportunities for the students in diverse areas of finance, commerce, and banking.

M3: To create academic excellence to nurture accounting skills, team spirit, leadership qualities, in ace professionals to meet the challenges of the business world

M4: To accelerate the advanced learning process using state-of-the-art facilities.

Programme Educational Outcome / Programme Outcome / Programme Specific Outcome

The Bachelor of Commerce (B.Com.) course is designed to provide competencies in basic commerce discipline as also impart requisite skills in problem solving, leadership, communications, decision making in organizations with appropriate subjects covering areas of economics, accounting, business management, human resource, taxation, marketing management and Information Technology.

The course structure will definitely equip the students to accept the challenges of globalization and constant change and will enable them to be well placed in business, academics and administration in the country as well as abroad.

PROGRAMME EDUCATIONAL OUTCOME



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Upon completion of the B.Com. program of AKS University, the graduates will be able to:

- PEO 1:** To have successful career in public/private organization in the field of Accounting, Taxation, Banking and Finance and other related fields also plan and develop the start-ups and entrepreneurial ventures independently through skills developed during the tenure of degree.
- PEO 2:** To achieve professional growth by applying analytical and research skills in order to identify and resolve problems in complex situations.
- PEO 3:** To lead the diverse teams and small groups to achieve the common goals of the organization.
- PEO 4:** To become a lifelong learner by applying the knowledge acquired from the program to develop new approaches or create new knowledge.
- PEO 5:** To develop a roadmap for personal growth and accomplishment while simultaneously pursuing socially responsible just outcomes in personal and professional life.
- PEO 6:** Pursue higher education and advance research in the field of commerce, business and finance with the clear understanding of basic concepts required for the same.
- PEO 7:** Display practical skills, required to work as tax consultant, audit assistant and other financial supporting services and Also Display skills in ethical analysis and decision making with empathy and respect for core human values.



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PROGRAMME OUTCOME

Upon completion of the B.Com. program of AKS University, the graduates will be able to:

- PO 1: Commerce and business-related areas:** Demonstrate understanding of the basic concepts, theoretical knowledge and display practical skills used in the different Commerce and business-related areas like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E-Commerce etc.
- PO 2: Solving the problems:** Apply the different tools and techniques in solving the problems related to their field of study in day-to-day situations during their career.
- PO 3: Profession related scenarios:** Critically analyse the different profession related scenarios and situations with clear understanding of the factors contributing to the same.
- PO 4: Start-ups and entrepreneurial ventures:** Plan and develop the start-ups and entrepreneurial ventures independently through skills developed during the tenure of degree.
- PO 5: Leadership qualities:** Demonstrate leadership qualities required to lead the diverse teams and small groups to achieve the common goals of the organization and effectively work with the different groups like gender, age, ethnicity, cultural background, academic background.
- PO 6: Communication through different modes:** Effectively communicate through different modes and forms of communication while working as a member of team in the organization at different levels.
- PO 7: Advance research in the field of commerce:** Pursue higher education and advance research in the field of commerce, business and finance with the clear understanding of basic concepts required for the same.
- PO 8: Decision making:** Display skills in ethical analysis and decision making with empathy and respect for core human values.
- PO 9: Pathways programmes:** Apply the different preparation courses or pathways programmes like Hindi Literature using it as a lens to understand society. demonstrate yoga in scientific way to improve positive health. English for abilities in grammar, oral skills, reading, writing and study and evaluate the global scale of environmental problems.
- PO10: Environment & sustainability:** Understand the impact of the professional Commerce solutions in social and environmental contexts, and demonstrate the knowledge and need for sustainable development



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PROGRAMME SPECIFIC OUTCOME

After completion of this programme the students were specifically able to:

- PSO 1:** Paraphrase the field of E Commerce and digital platforms.
- PSO 2:** Articulate in the area of corporate sectors and its operations.
- PSO 3:** Enhance the skills of Entrepreneurial attitude and create an impact on social life.
- PSO 4:** Demonstrate knowledge in setting up e-commerce platforms and/or acquiring jobs in an e-commerce related field.
- PSO 5:** Design the system and processes essentially required for e-commerce and e-business local and global level

Mapping of PEOs with Mission of the Department

	M1	M2	M3	M4
PEO 1	1	3	3	1
PEO 2	3	1	3	2
PEO 3	2	3	3	1
PEO 4	3	3	3	3
PEO 5	3	2	2	3
PEO 6	3	3	3	3
PEO 7	3	3	2	3

1: Slight (Low), 2: Moderate (Medium), 3: Substantial (High)



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GENERAL COURSE STRUCTURE & THEME

1. Definition of Credit

1 Hr. Lecture (L) per week	1 Credit
1 Hr. Tutorial (T) per week	1 Credit
2 Hours Practical (P) per week	1 Credit

2. Range of Credits:

In the light of the fact that a typical Model Three-year Under Graduate degree program in commerce has 120 credits and four years under graduate Hons program in commerce has 160 credits, the total number of credits proposed for the four-year B. Com (H) in faculty of commerce is kept as 160 considering NEP-20 and NAAC guidelines.



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Components of the Curriculum

(Program curriculum grouping based on course components)

Sl No	Course Component	% of total number of credits of the Program	Total number of Credits
1	Program Core Course (major) (MJC)	30	48
2	Program Minor Course (MNC)	20	32
3	Open Electives (OEC)	10	16
4	Discipline Specific Elective (DSE)	10	16
5	Skill Enhancement Course [SEC]	7.5	12
6	Ability Enhancement Course [AEC]	2.5	04
7	Field project /Apprenticeship /Internship	7.5	12
8	Research project	10	16
9	Indian Knowledge System	1.25	2
10	Sustainable Development Goal	1.25	2
	Total	100.00	160



General Course Structure and Credit Distribution

Curriculum of B.Com. Hons (Corporate Accounting Practices)

Semester -I		Semester – II	
Course Title	Credit	Course Title	Credit
1. Sustainable development Goals	2-0-0=2	1.Indian Knowledge System	2-0-0=2
2. Environmental Science	2-0-0=2	2.Communication skills	2-0-0=2
3. Economics	5-1-0=6	3. Financial Accounting-II	5-1-0=6
4.Financial Accounting	5-1-0=6	4.Business Statistics	5-1-0=6
5A. Finance Services and Insurance	4-0-0	5A. Quantitative Aptitude (Math)	4-0-0=4
5B. Business Economics		5B. Quantitative Aptitude	
5C. NCC			
5D Business Organisation and Communication			
Total Credit	20	Total Credit	20
Semester -III		Semester – IV	
Course Title	Credit	Course Title	Credit
1. Advanced Accounting-I	5-1-0=6	1. Advanced Accounting-II	5-1-0=6
2. Direct Tax practice-I	5-1-0=6	2. Advanced Direct Tax	5-1-0=6
3A. Company Law and other law-I	4-0-0=4	3A Company Law and other law-I	4-0-0=4
3B Fundamental of computer and e-commerce		3B. Cyber Law and Securities	
3C. Setting up of business entities		3C Interpretation and general law	
4A. Indirect Tax practice-I			
4B. Leadership and Personality Dev.	4-0-0=4	4A. Advanced indirect tax	4-0-0=4
		4C. Financial Literacy and Banking	
Total Credit	20	Total Credit	20



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Semester –V		Semester – VI	
Course Title	Credit	Course Title	Credit
1. Auditing	5-1-0=6	2. Advanced Auditing	5-1-0=6
2A. Cost and management Accounting	4-0-0=4	2A. Advanced Cost and management Accounting	4-0-0=4
2B. Advanced Account		2B. Advanced Account – II	
2C Personality development and essential skills		2C Personality development and essential skills	
3A. Enterprises resources information	4-0-0=4	3A. Human Resources Management	4-0-0=4
3B. Strategic Management		3B. Financial Management	
4.Field Project/ Apprenticeship / Internship	0-0-0=6	4.Field Project/ Apprenticeship / Internship	0-0-0=6
Total Credit	20	Total Credit	20
Semester -VII		Semester – VIII	
Course Title	Credit	Course Title	Credit
3. Accounting with Tally	6-0-0=6	1. Advanced Accounting	6-0-0=6
2. Research methodology	4-0-0=4	2A. Project Planning and control	4-0-0=4
4A. Public Finance	4-0-0=4	3.Field Project/ Apprenticeship / Internship	0-0-0=10
4B Human Resources accounting			
3A. Enterprises resources information			
3.Field Project/ Apprenticeship / Internship	0-0-0=6		
Total Credit	20	Total Credit	20



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Course code and definition:

L = Lecture

T = Tutorial

P = Practical

C = Credit

Core = Program major Course

Minor = Program secondary course

AEC = Ability Enhancement Course

OEC = Open Elective courses

SEC = Skill Enhancement Course

DSE= Discipline Specific Elective

FP RW = Field Project/ Apprenticeship / Internship/Research work

IKS = Indian Knowledge System

SDGs = Sustainable Development Goals

Course level coding scheme:

Three-digit number (odd numbers are for the odd semester courses and even numbers are for even semester courses) used as suffix with the Course Code for identifying the level of the course. Digit at hundred's place signifies the year in which course is offered. e.g.

101, 102 ---etc. for first semester.

201, 202 ---etc. for second semester.

301, 302 ---etc. for third semester.

401, 402--- etc. for Fourth semester

501, 502--- etc. for Fifth semester

601, 602--- etc. for sixth semester

701, 702 --- etc. for seven semesters

801, 802 --- etc. for eight semesters



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Category-wise Courses

PROGRAM MAJOR COURSE [core course]

Number of Core Courses: 6

Credits: 36

S.N.	Subject Code	Subjects	Semester	Period			Credit
				L	T	P	
1	01AC104	Financial Accounting	1	5	1	0	6
1	01AC204	Financial Accounting-II	2	5	1	0	6
1	01AC303	Advance Accounting I	3	5	1	0	6
1	01AC405	Advance Accounting II	4	5	1	0	6
1	01AC503	Auditing	5	5	1	0	6
1	01AC603	Advanced Auditing	6	5	1	0	6
1	01AC703	Accounting with Tally	7	6	0	0	6
1	01AC803	Advance Accounting	8	6	0	0	6
Total Credits:							36

PROGRAM SECONDARY COURSE [Minor Course]

Number of Minor Courses: 4

Credits: 24

S.N.	Subject Code	Old Subject	Semester	Period			Credit
				L	T	P	
1	02EC104	Business Law	1	5	1	0	6
2	02MS204	Business Statistics	2	5	1	0	6
3	02TA303	Direct tax practices I	3	5	1	0	6
4	02TA402	Advanced direct tax	4	5	1	0	6
Total Credits:							24



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Ability Enhancement Course [AEC]

Number of Ability

Enhancement Course: 2

Credits: 04

Sl.	Code No.	Subject	Semester	Credits
1	0 FO 102	Environmental Studies	1	2-0-0=2
2	0FO 202	Communication skills	2	2-0-2=2
Total Credits:				04

Open Elective courses [OEC]

Number of Open Elective Courses: 11

Credits: 16

S.N.	Subject Code	Subject	Semester	Period			Credit
				L	T	P	
1	03EC105	Economics	1	4	0	0	4
	03AC105	Finance Services and Insurance	1				
	3NC 103	NCC	1				
2	03MS205	Quantitative Aptitude (Basic Maths)	2	4	0	0	4
	03MS204	Quantitative Aptitude (Logical Reasoning)	2				
3	03LW304	Company law and other law I	3	4	0	0	4
	03CA303	Fundamental of computer and e commerce	3				
	03EC304	Setting up of business entities and closure	3				
4	03EC405	Company law and other law II	4	4	0	0	4
	03LW404	Cyber Laws and Securities	4				
	03LW405	Interpretation and general laws	4				
TOTAL CREDITS							16



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SKILL ENHANCEMENT COURSE [SEC]

Number of skill enhancement course: 8

Credits: 16

S.N.	Subject Code	Subject	Semester	Period			Credit
				L	T	P	
1	04TA301	Indirect tax practices I	3	4	0	0	4
2	04PD302	Leadership and personality development	3	4	0	0	4
3	04TA401	Advanced indirect tax	4	4	0	0	4
4	04BI402	Financial Literacy And Banking	4	4	0	0	4
5	04MT503	Enterprise resource information	5	4	0	0	4
6	04MT504	Strategic Management	5	4	0	0	4
7	05MT605	Human resources management	6	4	0	0	4
8	05MT606	Financial management	6	4	0	0	4
Total Credits:							16

DISCIPLINE SPECIFIC ELECTIVE [DSE]

Number of discipline specific elective Course : 2

Credits:8

S.N.	Subject Code	Subject	Semester	Period			Credit
1	05AC604	Advanced Cost and management Accounting	5	4	0	0	4
2	05AC605	Advance Account II	5	4	0	0	4
3	05MT704	Public Finance	6	4	0	0	4
4	05MT705	Human resources accounting	6	4	0	0	4
Total Credits:							8



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Field Project/ Apprenticeship / Internship/Research work [FP /RW]

Number of Field Project/ Apprenticeship / Internship/Research work : 4 Credits:28

S.N.	Subject Code	Subject	Semester	Period			Credit
4	06CAP551	Micro Project assignment / on job training	5	0	0	0	6
4	06CAP651	Micro Project assignment / on job training	6	0	0	0	6
3	06CAP751	OJT and Major (Corporate Accounting Practices) project	7	0	0	0	6
3	06CAP851	Research work	8	0	0	0	10
				Total Credits:			28

INDIAN KNOWLEDGE SYSTEM [IKS]

Number of IKS: 1

Credits: 02

Sl.	Code No.	Subject	Semester	Credits
1		Indian Knowledge System	1	2-0-0=02
Total Credits:				02

SUSTAINABLE DEVELOPMENT GOALS [SDGs]

Number of SDGs =1

Credits: 02

Sl.	Code No.	Subject	Semester	Credits
1		Sustainable Development Goals	2	2-0-0=02
Total Credits:				02



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Semester wise Course Structure

Semester wise Brief of total Credits and Teaching Hours

Semester	L	T	P	Total Hour	Total Credit
Semester -I	20	00	00	20	20
Semester -II	20	00	00	20	20
Semester -III	19	00	02	21	20
Semester - IV	18	00	04	22	20
Semester -V	14	00	12	26	20
Semester -VI			20	20	20
Total	91	00	38	129	120



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Study and Evaluation Scheme

Bachelor of Commerce CAP

SEMESTER – I

S.N.		Subject Code	Old Subject	Period			Credit
				L	T	P	
1	Core-1 (Corporate Accounting Practices)	01AC104	Financial Accounting	5	1		6
2	MINOR -1	02EC104	Business Law	5	1		6
3	Open Elective	03EC105	Economics	4			4
		03AC105	Finance Services and Insurance				
			NCC				
4	Foundation AECC	0SDG01	Sustainable Development Goals	2			2
		0EVS03	Environmental Studies	2			2
				18	2		20
	TOTAL CREDITS			20			

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SEMESTER – II

S.N.		Subject Code	Subject	Period			Credit
				L	T	P	
1	Core -1 (Corporate Accounting Practices)	01AC204	Financial Accounting-II	5	1		6
2	MINOR -1	02MS204	Business Statistics	5	1		6
3	Open Elective	03MS205	Quantitative Aptitude (Basic Maths)	4			4
		03MS204	Quantitative Aptitude (Logical Reasoning)				
4	Foundation AECC	0IKS04	Indian Knowledge System	2			2
		0SSD02	Communication Skills	2			2
				18	2		20
	TOTAL CREDITS			20			



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Bachelor of Commerce CAP

SEMESTER – III

S.N.		Subject Code	Subject	Period			Credit
				L	T	P	
1	Core -1 (Corporate Accounting Practices)	01AC303	Advance Accounting I	5	1		6
2	Minor-1	02TA303	Direct tax practices I	5	1		6
3	Open Elective	03LW304	Company law and other law I	4			4
		03CA303	Fundamental of computer and e commerce				
		03EC304	Setting up of business entities and closure				
4	Skill Enhancement Course[SEC]	04TA301	Indirect tax practices I	4			4
		04PD302	Leadership and personality development				
				18	2		20
			TOTAL CREDITS	20			

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SEMESTER – IV

S.N.	Subject Code		Subject	Period			Credit
				L	T	P	
1	Core -1(Corporate Accounting Practices)	01AC405	Advance Accounting II	5	1		6
2	Minor-1	02TA402	Advanced direct tax	5	1		6
3	Open Elective	03EC405	Company law and other law II	4			4
		03LW404	Cyber Laws and Securities				
		03LW405	Interpretation and general laws				
4	Skill Enhancement Course[SEC]	04TA401	Advanced indirect tax	4			4
		04BI402	Financial Literacy And Banking				
				18	2		20
			TOTAL CREDITS	20			

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Study and Evaluation Scheme

Bachelor of Commerce CAP

SEMESTER – V

S.N.		Subject Code	Subject	Period			Credit
				L	T	P	
1	Core -1(Corporate Accounting Practices)	01AC503	Auditing	5	1		6
2	DSE	05AC501	Cost and management Accounting	4			4
		05PD501	Personality development and essential skills				
		05AC502	Advance account				
3	Skill Enhancement Course [SEC]	04MT503	Enterprise resource information	4			4
		04MT504	Strategic management				
4	Field project/internship/apprenticeship	06CAP551	Micro Project assignment / on job training			6	6
			TOTAL CREDITS	13	1	6	20

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Bachelor of Commerce CAP

SEMESTER – VI

S.N.		Subject Code	Subject	Period			Credit
				L	T	P	
1	Core -1(Corporate Accounting Practices)	01AC603	Advanced Auditing	5	1		6
2	DSE	05AC604	Advanced Cost and management Accounting	4			4
		05AC605	Advance Account II				
3	Skill Enhancement Course [SEC]	05MT605	Human resources management	4			4
		05MT606	Financial management				
4	Field project/internship/apprenticeship	06CAP651	Micro Project assignment / on job training			6	6
			TOTAL CREDITS	13	1	6	20



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Study and Evaluation Scheme

Bachelor of Commerce (H)CAP

SEMESTER– VII

S.N.		Subject Code	Subject	Period			Credit
				L	T	P	
1	Core -1(Corporate Accounting Practices)	01AC703	Accounting with Tally	6	0	0	6
2	Core	02RM702	Research methodology	4	0	0	4
3	Field project/internship/apprenticeship	06CAP751	OJT and Major (Corporate Secretarial Practices) project	0	0	0	6
4	DSE	05MT704	Public Finance	4	0	0	4
		05MT705	Human resources accounting				
			TOTAL CREDITS				20

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Study and Evaluation Scheme

Bachelor of Commerce (H)CAP

SEMESTER– VIII

S.N.		Subject Code	Subject	Period			Credit
				L	T	P	
1	Core -1(Corporate Accounting Practices)	01AC803	Advance Accounting	6			6
2	Minor	02RM802	Project Planning and control	4	0		4
3	Field project/internship/apprenticeship	06CAP851	Research work				10
			TOTAL CREDITS				20



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(Revised as on 01.08.2023)

Semester-I

Course Code: 01AC104 Financial Accounting

Course Title : Financial Accounting

Pre-requisite: Student should have basic knowledge of Business transactions of general trading business.

Rationale: This syllabus is like a step-by-step guide for learning accounting. It starts with the basics like what accounting is and why we do it. Then, it teaches how to keep track of money in a business, using rules and tools like journals. Next, it covers more advanced topics like balancing the books, fixing mistakes, and dealing with bank statements, bills, and wear and tear on assets. Finally, it gets into the nitty-gritty of making financial reports for a single business owner and introduces how accounting works when people partner up in a business. In simple terms, it's a roadmap to learn accounting from the ground up, gradually covering more complex topics.

Course Outcomes:

CO-1: Students will start doing journal entries for transaction of business.

CO-2: Students will record various financial transactions in subsidiary books and cash books. Students will prepare a trial balance and identify and rectify errors in the accounting records.

CO-3: Students will prepare bank reconciliation statement; Students will record transaction regarding bills of exchange and promissory notes, Students will calculate and account for depreciation and will give its accounting treatment.

CO-4: Students will prepare the final accounts of sole proprietors for both manufacturing and non-manufacturing entities, with necessary adjustments,

CO-5: Students will calculate value goodwill in partnership; student will give accounting for the admission of a new partner and its impact on the partnership's financial position.



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Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies (Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
(MJC)	01AC104	Financial Accounting	6	0	2	1	9	6

- Legend:**
- CI:** Classroom Instruction (Includes different instruction a strategies i.e. Lecture(L)and Tutorial (T)and others),
 - LI:** Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini project etc.),
 - SL:** Self-Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(MJC)	01AC104	Financial Accounting	15	20	5	5	5	50	(ESA)	(PRA+ESA)	
									50	100	

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Curriculum of B.Com Hons. (CAP) Program

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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO -1: Students will do journal entries.

Approximate Hours

Item	Appx Hrs.
CI	25
LI	0
SW	2
SL	1
Total	28

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO1.1 Understand the Concept and nature of financial accounting principles</p> <p>SO1.2 Understand the Concept of Double Entry System, Preparation of Journal</p> <p>SO1.3 Understand the Concept of Accounting Conventions, Standards Policies</p> <p>SO1.4 Solving problem on accounting equation</p> <p>SO1.5 Preparation of journal and doing journal entry.</p>		<p>Unit-1.0 Theoretical Framework and Accounting Process</p> <p>1.1 Introduction, Accountancy and accounting</p> <p>1.2 Meaning of Accounting</p> <p>1.3 Procedural Aspects of Accounting</p> <p>1.4 Evolution of Accounting as a Social</p> <p>1.5 Objectives of Accounting</p> <p>1.6 Accounting Concepts basic</p> <p>1.7 Accounting Concepts advanced</p> <p>1.8 Accounting Principles</p> <p>1.9 Accounting Conventions</p> <p>1.10 Accounting Standards</p> <p>1.11 Accounting Policies</p> <p>1.12 Valuation and Accounting estimates</p> <p>1.13 Capital and Revenue Expenditures</p> <p>1.14 Contingent Assets and Contingent Liabilities</p> <p>1.15 Double Entry System</p> <p>1.16 Accounting Equation</p> <p>1.17 Golden Rules of Accounting</p> <p>1.18 Analysis of accounts involved in any transaction</p> <p>1.19. Application of golden rule in transaction</p> <p>1.20 Journal entries.</p> <p>1.21 Composite journal entry</p> <p>1.22 Journal entry on bank transactions</p> <p>1.23 Journal entries on discount transaction</p> <p>1.24 Journal entry on exceptional transaction</p> <p>1.25 Adjustment/Closing journal entry</p>	<p>1.classification of account and golden rules of journal entry</p> <p>2. Journal entry</p>



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SW- Suggested Sessional Work (SW):

- a. Assignments:** Modern approaches of journal entry for the business transaction.
- b. Mini Project:** Ascertainment of types of accounts involved in any business transaction and identification of their nature.
- c. Other Activities (Specify):**
Diagram of journal and recording day to day transaction of busyness.

CO -2: Students will record various financial transactions in subsidiary books and cash books. Students will prepare a trial balance and identify and rectify errors in the accounting records.

Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO2.1 Record various financial transaction {ns in subsidiary books SO2.2 Record various financial transactions {ns in cash books. SO2.3 Students will prepare a trial Balance SO2.4 Identify the errors through Trial balance and identify SO2.5 Rectify errors in the accounting records.		Unit 2.0 Accounting for subsidiary books and trial balance and rectification of error. 2.1. Concept and meaning of Subsidiary books 2.2. Types of Subsidiary books. 2.3. Recording in purchase book and purchase return book. 2.4. Recording in Sales book and Sales return book. 2.5. Recording in journal proper. 2.6. Petty cash book 2.7. Imprest Cash book. 2.8. Posting transaction from cash 2.9. Posting transaction from sales book and purchase book 2.10. Preparation of trial balance 2.11. Methods Preparation of trial balance 2.12. Introduction of rectification of error 2.13. Types of error 2.14. Rectifying entry for errors by commission 2.15. Rectifying entry for errors by principal 2.16. Rectifying entry for errors by omission 2.17. Rectifying entry for errors by complete omission 2.18. preparing suspense account	1. Preparation of ledger and balancing of it 2. Preparation of trial balance through balances

SW-2 Suggested Sessional Work (SW):

- a. Assignments:** Modern approaches of entry for the business transaction and Preparation of ledger and triple columnar cash book.
- b. Mini Project:** Ascertainment of Credit Purchases Credit Sales and Ascertainment of Missing Information through Summary of Cash
- c. Other Activities (Specify):**
Preparation of Diagram of Cash book for recording of day to day transaction of business.



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CO -3: Students will prepare bank reconciliation statement; Students will record transaction regarding bills of exchange and promissory notes, Students will calculate and account for depreciation and will give its accounting treatment.

Approximate Hours

Item	Appx Hours
CI	22
LI	0
SW	2
SL	1
Total	25

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO3.1 Prepare bank reconciliation statement.</p> <p>SO3.2 collection of reasons of difference in cash book and pass book.</p> <p>SO3.3 Students will record transaction regarding bills of exchange and promissory notes.</p> <p>SO3.4 Calculate and account for depreciation.</p> <p>SO3.5 Preparation of machine account.</p>	.	<p>Unit-3: Bank reconciliation statement, Bills of exchange and final accounts.</p> <p>3.1. Introduction of Bank reconciliation statement</p> <p>3.2. Reasons of difference in balance of cash book and pass book.</p> <p>3.3. Nature of balance in cash book and pass book</p> <p>3.4. Transaction only affecting to the balance of pass book</p> <p>3.5. Transaction affecting to the balance of cash book.</p> <p>3.6. Preparation of bank reconciliation statement.</p> <p>3.7. Methods of preparing bank reconciliation statement.</p> <p>3.8. Introduction of bills of exchange.</p> <p>3.9. Types of bills of exchange and difference between.</p> <p>3.10 Accounting treatment for bills of exchange.</p> <p>3.11. Meaning and nature of depreciation,</p> <p>3.12. Accounting concept of depreciation</p> <p>3.13. Concept and Characteristics of straight-line method</p> <p>3.14. Calculation of rate of Depreciation under SLM</p> <p>3.15. Practical problems of straight-line method</p> <p>3.16. Concept and Characteristics Diminishing balance method</p> <p>3.17. Calculation of rate of Depreciation under WDV</p> <p>3.18. Practical problems of Diminishing balance method.</p> <p>3.19. Introduction of Sum of year digit method of depreciation.</p> <p>3.20. Introduction of production unit method.</p> <p>3.21. Introduction of provision for depreciation method.</p> <p>3.22. Practical problems of provision for depreciation method.</p>	<p>1. Identification of reason of difference in balance of cash book and pass book.</p> <p>2. Preparation of Bank reconciliation statement.</p>

SW-3 Suggested Sessional Work (SW):

a. **Assignments:** Modern approaches of preparing bank reconciliation statement.



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b. Mini Project: Preparing Fixed assets account by strait line method and written down value method.

c. Other Activities (Specify):

Preparing depreciation account and showing its effect on profit and loss account

CO -4: Students will prepare the final accounts of sole proprietors for both manufacturing and non-manufacturing entities, with necessary adjustments.

Approximate Hours

Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO4.1 Understanding about the concept and types of Closing of book of accounts.</p> <p>SO4.2 Preparation of trading account and profit and loss account.</p> <p>SO4.3 Necessary adjustment entry.</p> <p>SO4.4 Understanding about the final accounts of sole proprietors for both manufacturing and non-manufacturing</p> <p>SO4.5 Prepare the final accounts of sole proprietors.</p>	.	<p>Unit-4 :Final accounts</p> <p>4.1. Concept and meaning of closing entry.</p> <p>4.2. Journal entry for various closing entry.</p> <p>4.3. Closing various accounts.</p> <p>4.5. Preparation of trading account</p> <p>4.5. Preparation of Profit and Loss account.</p> <p>4.6. Preparation of Balance sheet.</p> <p>4.7. Various adjusting entries.</p> <p>4.8. Effect of various adjusting entry.</p> <p>4.9. Preparation final accounts.</p> <p>4.10. Preparation of final accounts with adjustment.</p>	<p>1. Making closing journal entry.</p> <p>2. Preparation of trading account</p> <p>3. Preparation of profit and loss.</p>

SW-4 Suggested Sessional Work (SW):

a. Assignments: Modern approaches of preparation of final accounts with and without adjustment.

b. Mini Project: Preparing balance sheet and p&l account form ledger and trial balance

c. Other Activities (Specify):



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Preparation of balance sheet in order of liquidity.

CO-5: Students will calculate value goodwill in partnership; student will give accounting for the admission of a new partner and its impact on the partnership's financial position.

Item	Appx Hours
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO5.1 Understand about the concept of calculation of value goodwill.</p> <p>SO5.2 Treatment of goodwill in partnerships</p> <p>SO5.3 Preparation of necessary account and treatment in admission of a new partner and its impact.</p> <p>SO5.4 Accounting treatment of capital and goodwill introduction</p> <p>SO5.5 Admission of a new partner and its impact on the partnership's financial position.</p>		<p>Unit 5: Accounting for admission the Partnership Firm</p> <p>5.1. Meaning and concept of admission of the Partnership Firm</p> <p>5.2. Journal Entry in case of admission of the Partnership</p> <p>5.3. Calculation of new ratio of profit</p> <p>5.4. Calculation of sacrificing ratio of profit</p> <p>5.5. Meaning and introduction of goodwill</p> <p>5.6. Types of goodwill</p> <p>5.7. Accounting treatment of goodwill</p> <p>5.8. calculation of hidden goodwill</p> <p>5.9. Preparation of Capital account</p> <p>5.10. Journal entry for admission of the Partner in Firm.</p> <p>5.11. Treatment for reserves in admission</p> <p>5.12. Preparation of revaluation Account</p> <p>5.13. Preparation of Balance Sheet after admission</p> <p>5.14. Practical problems on revaluation account</p> <p>5.15. Practical problems on Preparation of Balance Sheet after admission</p>	<p>1. Meaning of goodwill</p> <p>2. Concept and need of admission of partner.</p> <p>3. Effect on accounting on admission of a partner</p>

SW-5 Suggested Sessional Work (SW):

- a. **Assignments:** processor of admission of partner in Partnership Firm.
- b. **Mini Project:** calculate goodwill of firm by all methods.
- c. **Other Activities (Specify):** Power Point Presentation on admission of partner in firm.



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
CO -1: Students will do journal entries.	25	2	1	28
CO -2: Students will record various financial transactions in subsidiary books and cash books. Students will prepare a trial balance and identify and rectify errors in the accounting records.	18	2	1	21
CO -3: Students will prepare bank reconciliation statement; Students will record transaction regarding bills of exchange and promissory notes, Students will calculate and account for depreciation and will give its accounting treatment.	22	2	1	25
CO -4: Students will prepare the final accounts of sole proprietors for both manufacturing and non-manufacturing entities, with necessary adjustments,	10	2	1	13
CO -5: Students will calculate value goodwill in partnership; student will give accounting for the admission of a new partner and its impact on the partnership's financial position.	15	2	1	18
Total Hours	90	10	5	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Introduction, Meaning of Accounting, Procedural Aspects of Accounting , Evolution of Accounting as a Social, Objectives of Accounting, Accounting Concepts, Accounting Principles, Accounting Conventions, Accounting Standards, Accounting Policies ,Accounting Standards – Introduction, Measurement, Valuation and Accounting estimates. Capital and Revenue Expenditures, Contingent Assets and Contingent Liabilities, Double Entry System, Accounting Equation, Golden Rules of Accounting, Journal entries.	01	01	10	12
CO-2	Subsidiary Books, Cash Books, Ledgers, Trial Balance Rectification of Errors	01	01	10	12
CO-3	Bank Reconciliation Statement, Bills of Exchange and Promissory Notes, Depreciation.	-	03	03	6
CO-4	Final Accounts of Sole Proprietors with and without adjustment (Non-Manufacturing Entities & Manufacturing Entities)	02	02	10	13
CO-5	Fundamental of partnership, Introduction to Partnership Accounts, Valuation Of Goodwill, Treatment of Goodwill in Partnership Accounts Admission of a New Partner.	02	01	03	6
Total		06	08	36	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Financial Accounting will be held with written examination of 50 marks



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Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.
Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional / Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition&Year
1	Advanced Accounts. Vol.-I.	Shukla, M.C., T.S. Grewal and S.C.Gupta	S. Chand & Co.,	Revised edition 21 edition 2020
2	Financial Accounting	Maheshwari, S.N.and S. K. Maheshwari	Vikas Publishing House	
3	Financial Accounting	Shukla S.M.	Sahitya Bhavan Publication House Agra	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Cos, POs and PSOs Mapping

Course Title: B.Com (H) CAP

Course Code: 01AC104

Course Title: Financial Accounting

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO 01: Students will start doing journal entries for transaction of business.	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1
CO 02: Students will record various financial transactions in subsidiary books and cash books. Students will prepare a trial balance and identify and rectify errors in the accounting records.	3	2	1	1	1	1	3	1	1	1	2	3	1	1	1
CO 03: Students will prepare bank reconciliation statement; Students will record transaction regarding bills of exchange and promissory notes, Students will calculate and account for depreciation and will give its accounting treatment.	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
CO 04: Students will prepare the final accounts of sole proprietors for both manufacturing and non-	3	3	1	3	1	2	3	1	1	1	3	3	2	1	2



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manufacturing entities, with necessary adjustments,															
CO 05: Students will calculate value goodwill in partnership; student will give accounting for the admission of a new partner and its impact on the partnership's financial position.	3	2	1	1	1	1	3	1	1	1	1	2	3	1	2

Legend: 1–Slight (Low), 2–Medium, 3–High

Course Curriculum Map:

POs & PSOs No.	Cos No. & Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 01: Students will start doing journal entries for transaction of business.	SO1.1SO1 .2SO1.3S O1.4 SO1.5		Unit 1.Theoretical Framework and Accounting Process 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.81. 9,1.10,1.11,1.12,1.13,1.14, 1.15,1.16,1.17,1.18,1.19,1.20,1. 21,1.22,1.23,1.24,1.25	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 02: Students will record various financial transactions in subsidiary books and cash books. Students will prepare a trial balance and identify and rectify errors in the accounting records.	SO2.1SO2 .2SO2.3 SO2.4 SO2.5		Unit-2 Accounting for Depreciation and Royalty 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14 2.15,2.16,2.17,2.18	



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PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 03: Students will prepare bank reconciliation statement; Students will record transaction regarding bills of exchange and promissory notes, Students will calculate and account for depreciation and will give its accounting treatment.	SO3.1SO3 .2 SO3.3 SO3.4 SO3.5		Unit-3 :Accounting for Hire Purchase and Consignment 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3. 15,3.16,3.17,3.18,3.19,3.20,3.21 ,3.22
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 04: Students will prepare the final accounts of sole proprietors for both manufacturing and non-manufacturing entities, with necessary adjustments,	SO4.1SO4 .2SO4.3S O4.4 SO4.5		Unit-4Accounting for Branch and Department : 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 05: Students will calculate value goodwill in partnership; student will give accounting for the admission of a new partner and its impact on the partnership's financial position.	SO5.1SO5 .2SO5.3S O5.4 SO5.5		Unit 5: Accounting for Dissolution of the Partnership Firm 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14, 5.15,

Curriculum development team:

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Semester-I

Course Code: 02EC104

Course Title: Business Law

Pre-requisite: Students should have basic knowledge of the origin of law & its Sources for commercial purposes.

Rationale: As part of their studies in business law, students need to have a strong foundation in the historical background and sources of laws. This includes an understanding of company law, the Partnership Act of 1932, the sales of goods act of 1930, the Indian contract act, and the Negotiable Instrument Act. In addition, students should gain a basic understanding of various types of laws, their applications, and the Indian regulatory authorities responsible for enforcing them in society

Course Outcomes:

CO.1: Acquire the knowledge in about the basics of law, including its sources, precedents, significance and Company Act 2013.

CO.2: Acquire the basic concept of about the elements of law related to partnership and LLP.

CO.3: Exposed to various provisions of various elements of law related to contracts.

CO.4: Familiarize and understand the concise overview of the elements of law related to the Sale of Goods Act, of 1930.

CO.5: Develop the application skills regarding about the functions of the elements of law related to negotiable instruments



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Semester-I

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)				Total Study Hours (CI+LI+SW+SL)	Total Credits (C)
			CI	LI	SW	SL		
(MNC)	02EC104	Business Law	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field, or other locations using different instructional strategies)
SW: Sessional Work (includes assignment, seminar, mini project, etc.),
SL: Self Learning,
C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of the teacher to ensure the outcome of Learning.

Scheme of Assessment:

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)								
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)			
(MNC)	02EC104	Business Law	15	20	5	5	5	50	(ESA)	(PRA + ESA) 100	



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CO.1 :Acquire knowledge in about the basics of the law, including its sources, Precedents, significance, and Company Act 2013.

Item	AppX Hrs
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
<p>SO1.1 Understand the Concept and Nature of Law and its Significance.</p> <p>SO1.2 Familiarize with sources of Indian Law.</p> <p>SO1.3 Understand the concept of High Courts & Supreme Court</p> <p>SO1.4 Familiarize and understand the concise overview of doctrines of law.</p> <p>SO1.5 Understand the concept and provisions of company act 2013.</p>	.	<p>1.1. Concept and definitions of Law.</p> <p>1.2. Significance of Law.</p> <p>1.3. Relevance of Law to Modern Civilized Society</p> <p>1.4. Principle Sources of Indian Law</p> <p>1. 5. Secondary Sources of Indian Law</p> <p>1.6. Doctrine of Stare Decisis</p> <p>1.7. Ratio Decidendi & Obiter Dicta</p> <p>1.8. Indian legal system, legislative and executive functions</p> <p>1.9. Company - Meaning and Characteristics</p> <p>1.10. Distinction with Other Forms of Business.</p> <p>1.11. Kinds of Companies</p> <p>1.12. Promotion and Incorporation of a Company</p> <p>1.13. Registration of Company.</p> <p>1.14. Commencement of Business.</p> <p>1.15. Company function.</p> <p>1.16. Company's Director & Meeting.</p>	<p>1. Make a study on High courts & Supreme Court.</p> <p>2. Types of laws</p>

SW-1 Suggested Sessional Work (SW):

- a. **Assignments:** Comparison between Modern & traditional approaches of law.
- b. **Mini Project:** Kinds of Companies.
- c. **Other Activities (Specify):** Commence dummy corporate meeting with legal procedure.



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CO.2 : Acquire the basic concept of about the elements of law related to partnership and LLP.

Item	AppX Hrs
CI	14
LI	0
SW	2
SL	1
Total	17

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
SO2.1 Concept Meaning and Essentials of a Partnership and True Test of Partnership SO2.2 Understanding about the Classification of Partnership SO2.3 Understanding Kinds of Partners SO2.4 Understanding the Rights and Duties of Partners SO2.5 Understanding the Concept Meaning and Provisions of LLP	.	2.1 Nature of Partnership 2.2. Essentials of a Partnership and True Test of Partnership 2.3. Kinds of Partners Actual, Active or Ostensible Partner, Sleeping or Dormant Partner, Nominal Partner, Partner in Profits Only, Sub-Partner Partner by Estoppel or Holding Out 2.4. Minor Admitted to the Benefits of Partnership 2.5. Rights and Duties of Partners 2.6. Relation of Partners to Third Parties 2.7. Meaning of LLP 2.8. Characteristics of LLP 2.9. Advantages & Disadvantages of LLP 2.10. Limited Liability Partnership Agreements 2.11. Incorporation of LLP 2.12. Registration of LLP/ Incorporation by Registration/ Certificate of Incorporation 2.13. Effect of Registration 2.14. Winding up and dissolution	1. Difference between Partnership Act 1932 & LLP. 2. Read all the Provisions of LLP & Partnership act 1932.

SW-1 Suggested Sessional Work (SW):

a. Assignments: Minor rights & duties as per Partnership act 1932.

b. Mini Project: Registration of LLP/ Incorporation

c. Other Activities (Specify):

Drafting of partnership deed as a par partnership, Act 1932.



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CO.3 : Exposed to various provisions of various elements of law related to contracts.

Item	AppX Hrs
CI	14
LI	0
SW	2
SL	1
Total	17

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self-Learning (SL)
<p>SO1.1 Understand the meaning and nature of Contract.</p> <p>SO1.2 Understand the Rights and Obligations.</p> <p>SO1.3 Understand the Essential Elements of a Valid Contract.</p> <p>SO1.4 Understand the Flaws in Contract & Classification Of Contracts/Agreements.</p> <p>SO1.5 Understand the concept of the Law of Agency.</p>	.	<ol style="list-style-type: none"> 1. Agreement 2. Obligation. 3. Rights available to parties under the Indian Contract Act 4. Distinguish Between Agreement and Contract 5. Distinguish Between Contract and Void Agreement 6. Distinguish Between Void Agreement and Void Contract 7. Consideration 8. Voidable Contract 9. Void Agreement 10. Illegal Agreement 11. Executed contract 12. Executory contract 13. Unilateral contract 14. Bilateral contract 15. Implied/Quasi Contracts 16. Bailment 17. Pledge 18. Discharge or Termination of Contracts. 19. Remedies for Breach of Contract 20. Law of Agency 21. E-Contracts 	<ol style="list-style-type: none"> 1. Drafting of Contract with format. 2. Types of contracts.

SW-1 Suggested Sessional Work (SW):

a. Assignments: Historical facts of Indian Contract, Act 1872

b. Mini Project: Discharge or Termination of Contracts.

c. Other Activities (Specify): Drafting of sale contract and rent contract.



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O.4 : Familiarize and understand the concise overview of the elements of law related to the Sale of Goods Act, of 1930.

Item	AppX Hrs
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO1.1 Understand Contract of Sale of Goods</p> <p>SO1.2 Understand Subject matter of Contract of Sale of Goods</p> <p>SO1.3 Understand Conditions and Warranties</p> <p>SO1.4 Understand Doctrine of Caveat Emptor.</p> <p>SO1.6 Understand the Unpaid Seller</p>	.	<p>Unit-1.0 Elements of law related to the Sale of Goods Act, of 1930.</p> <p>1.1 Introduction</p> <p>1.2 Contract of Sale of Goods</p> <p>1.3 Distinction between – Sale and Agreement to Sell</p> <p>1.4 Sale and Bailment</p> <p>1.5 Sale and Contract for Work and Labour</p> <p>1.6 Sale and Hire Purchase Agreement.</p> <p>1.7 Delivery</p> <p>1.8 Performance of the Contract of Sale.</p> <p>1.9 Rights of an Unpaid Seller against the Goods</p> <p>1.10 Auction Sales</p> <p>1.11 Trading Contracts Involving Rail or Sea Transit</p>	<p>1. Rights & duties of buyer & seller</p> <p>2. Types of sale contract.</p>

SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Modern approaches of Auction Sales
- b. Mini Project:** Ascertainment of Trading Contracts Involving Rail or Sea Transit
- c. Other Activities (Specify):** Sale and Hire Purchase Agreement.



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CO.5 :Develop the application skills regarding about the functions of the elements of law related to negotiable instruments.

tem	AppX Hrs
CI	17
LI	0
SW	2
SL	1
Total	20

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO1.1 Understand the meaning and concept of the Negotiable Instruments Act.</p> <p>SO1.2 Important Characteristics of Negotiable Instruments</p> <p>SO1.3 Understand Classification of Negotiable Instruments</p> <p>SO1.4 Understand Kinds of Negotiable Instruments & Hundis</p> <p>SO1.5 Understand Dishonour of instruments.</p>	.	<p>Unit-1.0 Elements of law related to negotiable instruments.</p> <p>1.1 Definition of a Negotiable Instrument</p> <p>1.2 Endorsement</p> <p>1.3 Classes of Endorsement</p> <p>1.4 Negotiation</p> <p>1.5 Importance of Delivery</p> <p>1.6 Discharge</p> <p>1.7 Acceptance of a Bill of Exchange</p> <p>1.8 Presentment for Acceptance</p> <p>1.9 Noting and Protest</p> <p>1.10 Material Alteration</p> <p>1.11 Types of hundis</p> <p>1.12 Presumptions of Law</p> <p>1.13 NEFT/RTGS.</p>	<p>1. Provisions of negotiable instruments</p> <p>3. Drafting of instruments.</p>

SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Explain cheque and draft the crossed check with an explanation.
- b. Mini Project:** Draft hundies as per traditional format if any and different hundis
- c. Other Activities (Specify):**
Make a difference on NEFT/RTGS/IMPS/UPI



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Course Outcomes	Faculty of Commerce and Financial Studies			Total hour (CI+SW+SI)
	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	
CO.1: Acquire the knowledge in about the basics of law, including its sources, precedents,significance and Company Act 2013.	15	2	1	18
CO.2: Acquire the basic concept of about the elements of law related to partnership and LLP.	14	2	1	17
CO.3: Exposed to various provisions of various elements of law related to contracts.	14	2	1	17
CO.4: Familiarize and understand the concise overview of the elements of law related to the Sale of Goods Act, of 1930.	15	2	1	18
CO.5: Develop the application skills regarding about the functions of the elements of law related to negotiable instruments	17	2	1	20
Total Hours	90	10	05	105

Brief of Hours Suggested for the Course Outcome

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Acquire the knowledge in about the basics of law, including its sources, precedents,significance and Company Act 2013.	06	03	01	10
CO-2	Acquire the basic concept of about the elements of law related to partnership and LLP.	06	02	02	10
CO-3	Exposed to various provisions of various elements of law related to contracts.	08	02	02	12
CO-4	Familiarize and understand the concise overview of the elements of law related to the Sale of Goods Act, of 1930.	05	02	01	08
CO-5	Develop the application skills regarding about the functions of the elements of law related to negotiable instruments	06	02	02	10
Total		31	11	08	50



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Legend: **R: Remember,** **U: Understand,** **A: Apply**

The end of semester assessment for business law will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course-wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

6. Improved Lecture
7. Tutorial
8. Case Method
9. Group Discussion
10. Brainstorming

Suggested Learning Resources:

S. No.	Title	Author	Publisher	Edition & Year
1	Business Law	Kuchhal, M.C. and Vivek Kuchhal	Vikas Publishing House, New Delhi.	2021
2	Business Law	Singh, Avtar	Eastern Book Company, Lucknow	2022
3	Business Law	Maheshwari & Maheshwari	National Publishing House, New Delhi	2022
4	Business Environment & Law	ICSI	ICSI, New Delhi	2023
5	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Department of Commerce

Curriculum of B.Com Hons. CAP Program

(Revised as on 01.08.2023)

Semester-I

Course Code: 03EC105 economics

Course Title : economics

Pre-requisite: Student will acquired the concept of microeconomics also this course provides the students with In depth knowledge of various economic theories and their applications in the process of decision making related to various economic related problems.

Rationale: Microeconomics studies the decisions of individuals and firms to allocate resources of production, exchange, and consumption. Microeconomics deals with prices and production in single markets and the interaction between different markets but leaves the study of economy-wide aggregates to macroeconomics.

Course Outcomes: After successful completion of this course student will be able to-

CO 01: Analyze the concept of economic problem in real life and also analyze the different economic systems such as capitalistic, socialistic and mixed economies

CO 02: Evaluate human wants, utility and consumer behaviour using marginal utility analysis. They will understand law of demand, elasticity of demand and equilibrium in the market

CO 033: Understand the concept of supply, production and cost concepts also the determinants of supply, the law of supply and the producer's equilibrium in the market.

CO 04: Identify the different market structures and analyze their characteristics.

CO 05: Analyze business cycles, their phases, features and causes. They will be elaborating the determination of national income.



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Department of Commerce

Curriculum of B.Com Hons. CAP Program

(Revised as on 01.08.2023)

Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+SW+SL)	
(OEC)	03EC105	Economics	4	0	2	1	7	4

- Legend:**
- CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practicable performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini-project etc.),
 - SL:** Self-Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(OEC)	BCSP102	Economics	15	20	5	5	5	50	50	100	



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CO 102.1: Analyze the concept of economic problem in real life and also analyze the different economic systems such as capitalistic, socialistic and mixed economies

Approximate Hours

Item	Appx Hrs.
CI	11
LI	0
SW	2
SL	1
Total	14

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO1.1 Describe the historical background of economics in India</p> <p>SO1. 2 Conceptualize the nature and importance of Economics</p> <p>SO1.3 Understand the concept of micro and macroeconomics.</p> <p>SO1.4 Elaborate method of economic study</p> <p>SO1.5 Evaluate the basic problem of economics</p>		<p>Unit-1. Concept Of Economics</p> <p>1.1. Historical back ground of economics in India</p> <p>1.2. Types of Economies</p> <p>1.3. Definition of economics</p> <p>1.4. Concept of Microeconomics</p> <p>1.5. Concept of Macroeconomics</p> <p>1.6. Nature of Microeconomics</p> <p>1.7. Importance of Microeconomics</p> <p>1.8. Central Tendency of Economic Problem</p> <p>1.9. Production Possibility Curve</p> <p>1.10. Difference between microeconomics and macroeconomics</p> <p>1.11. Method of economic study</p> <p> 1.11.1 Inductive and Deductive method of economic study</p> <p> 1.11.2 Merits and Demerits of Inductive and deductive method</p>	<p>1. Importance of microeconomics and various economic methods for analysis a single business unit.</p>

SW-1 Suggested Sessional Work (SW):

- a. **Assignments:** Elaboration of history of economics or evolution of market
- b. **Mini Project:** Comparative study of those factors related to single business unit and Market
- c. **Other Activities (Specify):** Presentation on problems related to micro and macroeconomics



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CO 102.2: Evaluate human wants, utility and consumer behaviour using marginal utility analysis. They will understand law of demand, elasticity of demand and equilibrium in the market

Approximate Hours

Item	Appx Hours
CI	16
LI	0
SW	2
SL	1
Total	19

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO2.1 Concept of utility and measurement of utility(Different approaches)</p> <p>SO2.2 Understanding about the concept of demand and its types and characteristics</p> <p>SO2.3 Acquainted with the law of demand and its applicability and non-applicability</p> <p>SO2.4 Understanding the concept and Types of elasticity of demand along with its importance</p> <p>SO2.5 Understand the various properties of elasticity of demand</p>	.	<p>Unit 2.Law of demand and Elasticity of demand</p> <p>2.1. Nature of Human wants</p> <p>2.2. Concept of utility</p> <p>2.3. Cardinal and ordinal approach</p> <p>2.4. Concept of total utility, marginal utility and average utility</p> <p>2.5. Law of diminishing marginal utility</p> <p>2.6 Law of Equi- Marginal Utility</p> <p>2.7. Indifference Curve Analysis</p> <p>2.8. Meaning and definition of law of demand</p> <p>2.9.Factors affecting law of demand</p> <p>2.10. Expansion and Contraction in demand</p> <p>2.11. Increase and Decrease in demand</p> <p>2.12.Concept of elasticity of demand</p> <p>2.13.Importance of elasticity of demand</p> <p>2.14.Types of elasticity of demand</p> <p>2.15.Factors affecting elasticity of demand</p> <p>2.16. Properties/degree of elasticity of demand</p>	<p>1.Concept of law of demand and its implementation in daily life along with elasticity of demand</p> <p>2. Understand the concept of utility and various approaches.</p>

SW-2 Suggested Sessional Work (SW):

- Assignments:** Discuss the importance of law of demand and factors affecting law of demand
- Mini Project:** Study the demand and elasticity of necessary goods
- Other Activities (Specify):** Presentation on types of demand and elasticity of demand



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CO 102.3: Learn the factors of production along with uses of production function, short run and long run production analysis.

Approximate Hours

Item	Appx Hours
CL	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO3.1 Understand the concept of Supply along with law of supply and its various determinants</p> <p>SO3.2 Understand the concept of Factor of production and various law under different time period)</p> <p>SO3.3 Understanding the concept of Economies and Diseconomies of Scale</p> <p>SO3.4 Analyze the concept of cost and its curves in different period of time..</p> <p>SO3.5 Analyze the meaning of Revenue along with various revenue curves.</p>	.	<p>Unit-3 :Production factors</p> <p>3.1. Concept and Determinates of Supply</p> <p>3.2. Meaning and definition of law of Supply</p> <p>3.3. Factors affecting law of Supply</p> <p>2.4. Movement in Supply</p> <p>2.5. Shift in Supply</p> <p>2.6. Concept of elasticity of Supply</p> <p>3.7. Factors affecting elasticity of Supply</p> <p>3.8. Meaning of Factor of Production</p> <p>3.9. Production Function</p> <p>3.10. Law of returns to Factor</p> <p>3.11. Law of returns to Scale</p> <p>3.12. Concept of Economies and Diseconomies of scale</p> <p>3.13. Concept of Cost</p> <p>3.13.1. Meaning and types of cost</p> <p>3.13.2. Cost Function</p> <p>3.13.3. Cost Analysis</p> <p>3.14. Concept of Revenue</p> <p>3.11.1. Meaning of revenue</p> <p>3.11.2. TR, MR, AR</p> <p>3.11.3. Revenue Curves</p>	<p>1. Understand the concept of factor of production and its importance in demand and supply.</p> <p>2. Conceptualize about the product function with different time period.</p> <p>3. Concept of cost and cost function and various cost theories.</p> <p>4. Understand the various curves of revenue.</p>

SW-4 Suggested Sessional Work (SW):

- a. **Assignments:** Discuss the different concept of cost and Revenue curves.
- b. **Mini Project:** Prepare a case study on perfect competition market
- c. **Other Activities (Specify):** Presentation on Law of returns to scale and returns to factor



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CO 102.4: Identify the different market structures and analyze their characteristics.

Approximate Hours

Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO4.1 Understanding about the concept and types of Production function</p> <p>SO4.2 Understanding the law of production function according to the period(short run and long run)</p> <p>SO4.3 Understanding the concept of Market and its features</p> <p>SO4.4 Understanding about the classification of market along with the features.</p> <p>SO4.5 Acquired knowledge of cost along with various theories of cost.</p>	.	<p>Unit-4 :Production Function</p> <p>4.6. Concept and meaning of Market</p> <p>4.7. Features of Market</p> <p>4.8. Classification of market</p> <p>4.4. Perfect competition(meaning and features)</p> <p>4.5. Monopoly(meaning and features)</p> <p>4.6.Duopoly (meaning and features)</p> <p>4.7.Oligopoly (meaning and features)</p> <p>4.8..Monopolistic competition(meaning and features)</p> <p>4.9. Market equilibrium of firm and industry</p> <p>4.10. Price determination under perfect competition and imperfect competition market</p>	<p>1. Classifications of market along with its features.</p> <p>2. Price determination under perfect and imperfect competition.</p>

SW-5 Suggested Sessional Work (SW):

- a. **Assignments:** Concept of price determination under different market.
- b. **Mini Project:** Case study on automobile company for the price determination
- c. **Other Activities (Specify):** group discussion over equilibrium of the firm in different markets



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CO102.5: Analyze business cycles, their phases, features and causes. They will be elaborating the determination of national income.

Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO5.1 Understand about the concept of Business cycle along with its features</p> <p>SO5.2 Acquainted with Various phases of Business cycle</p> <p>SO5.3 Understand determination of National Income with the help of various method</p> <p>SO5.4 Understand the theory of determination of National Income given by Keynesian</p> <p>SO5.5 Understand the concept of Money and the various elements of Money Supply.</p>		<p>Unit 5: Price determination</p> <p>5.1. Concept and meaning Business Cycle</p> <p>5.2. Features of Business Cycle</p> <p>5.3. Phases of Business Cycle</p> <p>5.4. Causes behind the business cycle</p> <p>5.5. Concept of National Income</p> <p>5.6. Aggregates of National Income</p> <p>5.7. Methods for the determination of national income</p> <p>5.8 Concept of National Income Accounting</p> <p>5.9. The Keynesian theory of determination of National Income</p> <p>5.10. Concept of Money Supply and its elements</p>	<p>1. Understand the concept and phases of different cycle.</p> <p>2. Concept of national income and its aggregates.</p>

SW-5 Suggested Sessional Work (SW):

- a. Assignments:** Discuss about the phases of business cycle along with its causes.
- b. Mini Project:** Comparative study of national income of India from 2013-2023



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c. Other Activities (Specify): group discussion over Money supply

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self-Learning (SI)	Total hour (CI+SW+SI)
CO 102.1: Analyze the concept of economic problem in real life and also analyze the different economic systems such as capitalistic, socialistic and mixed economies.	11	2	1	14
CO 102.2: Evaluate human wants, utility and consumer behavior using marginal utility analysis. They will understand law of demand, elasticity of demand and equilibrium in the market.	16	2	1	19
CO 102.3: Understand the concept of supply, production and cost concepts also the determinants of supply, the law of supply and the producer's equilibrium in the market.	13	2	1	16
CO 102.4: Identify the different market structures and analyze their characteristics.	10	2	1	13
CO102.5: Analyze business cycles, their phases, features and causes. They will be elaborating the determination of national income.	10	2	1	13
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table (ForESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Analyze the concept of economic problem in real life and also analyze the different economic systems such as capitalistic, socialistic and mixed economies	01	01	03	05
CO-2	Evaluate human wants, utility and consumer behaviour using marginal utility analysis. They will understand law of demand, elasticity of demand and equilibrium in the market	01	01	06	08
CO-3	Understand the concept of supply, production and cost concepts also the determinants of supply, the law of supply and the producer's equilibrium in the market.	2	5	5	12



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CO-4	Identify the different market structures and analyze their characteristics.	2	5	5	12
CO-5	Analyze business cycles, their phases, features and causes. They will be elaborating the determination of national income.	1	6	5	12
Total		07	18	25	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Financial Accounting will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/ Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(b) Books:

S. No.	Title	Author	Publisher	Edition&Year
1	Microeconomics	M.L Jhingan, B.K Jhingan	Vrinda publication ltd.,	Revised 8th edition
2	Principles of microeconomics	H. L Ahuja	S. Chand Publication	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Cos, POs and PSOs Mapping

Course Title: B.Com (CAP)

Course Code: 03EC105

Course Title: economics

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce	Design the system and processes essentially required for e-commerce
CO 102.1: Differentiate between the concept of Micro and Macroeconomics	2	2	1	1	1	1	1	1	1	1	1	2	1	2	1
CO 102.2: Understand the law of demand and its applicability and also conceptualize and measure the elasticity of demand..	2	2	1	2	2	1	1	1	1	1	1	1	1	1	1
CO 102.3: Learn the factors of production along with uses of production function, short run and long run production analysis.	2	2	1	2	2	1	1	1	1	1	1	1	1	1	1
CO 102.4: Illustrate the short run and long run cost and their relationship with output and examine the revenue concepts.	2	2	2	2	1	1	1	1	1	1	1	1	1	2	1
CO102.5: Demonstrate the equilibrium price output determination under perfect and imperfect market conditions.	3	2	2	3	1	1	1	1	1	1	1	1	1	2	1



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Legend:1–Slight (Low),2–Medium, 3–High

Course Curriculum Map:

POs &PSOs No.	Cos No. &Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 102.1: Analyze the concept of economic problem in real life and also analyze the different economic systems such as capitalistic, socialistic and mixed economies	SO1.1SO1.2S O1.3SO1.4 SO1.5		Unit 1.Concept of economics 1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7, 1.8, 1.9, 1.10. 1.11	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 102.2: Evaluate human wants, utility and consumer behaviour using marginal utility analysis. They will understand law of demand, elasticity of demand and equilibrium in the market	SO2.1SO2.2S O2.3 SO2.4 SO2.5		Unit-2 Law of demand and elasticity of demand 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15.2.16	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 102.3: Understand the concept of supply, production and cost concepts also the determinants of supply, the law of supply and the producer’s equilibrium in the market.	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 :Production factors 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11.3.12,3.13.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 102.4: Identify the different market structures and analyze their characteristics.	SO4.1SO4.2S O4.3SO4.4 SO4.5		Unit-4 Production Factors 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO102.5: Analyze business cycles, their phases, features and causes. They will be elaborating the determination of national income.	SO5.1SO5.2S O5.3SO5.4 SO5.5		Unit 5: Price determination 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,	

Curriculum development team:

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Dr. Bharat Kumar Soni, Assistant Professor, Department of Commerce



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Curriculum of B.Com Hons. CAP Program

(Revised as on 01.08.2023)

Semester-II

Course Code: 01AC204 Financial Accounting-II

Course Title : Financial Accounting-II

Pre-requisite: Student should have basic knowledge of Business forms of organizations.

Rationale:

The outlined syllabus provides a comprehensive overview of financial accounting concepts across various organizational structures. Beginning with the unique financial reporting requirements of not-for-profit organizations and accounts from incomplete records, it progresses to partnerships, addressing key aspects like revaluation, profit sharing, and partner transitions. The introduction to company accounts extends this knowledge to the corporate sector, covering the meaning, features, and types of companies, along with share capital and the complexities of share issues. The inclusion of debentures adds depth, emphasizing their distinct features, types, and the details of issuance and redemption. This syllabus ensures a well-rounded understanding of financial reporting in diverse business contexts, preparing students for real-world accounting challenges.

Course Outcome

On successful completion of this course, the students will be able:

CO 01: Students will prepare and interpret financial statements for not-for-profit organizations. Students will prepare statement of affair and profit and loss from incomplete records.

CO 02: Students will prepare revaluation accounts, profit and loss adjustment accounts, and reserves in the balance sheet.

CO 03: Students will calculate the gaining ratio, revalue assets and liabilities, and determine final payments to retiring partners.

CO 04: Students will do accounting treatment for share capital, including issuing, forfeiting, and reissuing shares.

CO 05: Students will apply accounting procedure of various aspects of debentures, such as issuance, redemption, interest payments.



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(Revised as on 01.08.2023)

Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)				Total Credits (C)	
			CI	LI	SW	SL		Total Study Hours(CI+LI+SW+SL)
(MJC)	01AC204	Financial Accounting-II	6	0	2	1	9	6

- Legend:**
- CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practicable performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini-project etc.),
 - SL:** Self-Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(MJC)	01AC204	Financial Accounting-II	15	20	5	5	5	50	50	100	



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CO 01: Students will prepare and interpret financial statements for not-for-profit organizations. Students will prepare statement of affair and profit and loss from incomplete records.

Approximate Hours

Item	Approx Hrs.
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
1. Identify Not-for-Profit Characteristics and Mission. 2. Differentiate Receipts and Payments from Income and Expenditure. 3. Apply Principles of Revenue Recognition and Expense Accrual. 4. Demonstrate Fund Accounting and Asset Measurement. 5. Prepare Financial Statements for Not-for-Profits.		1. Introduction to Not-for-Profit Organizations 2. Definition and Characteristics, Purpose and Mission 3. Nature of receipts and payments account 4. Revenue Recognition 5. Expenses and Accrual treatment 6. Preparation of Income and Expenditure Account from Receipts and Payments Account 7. Surplus or Deficit 8. Distinction between Receipts and Payments Account and Income and Expenditure Account 9. Expenditure Account 10. Accounting Treatment of Some Special Items: Donation 11. Accounting Principles for Not-for-Profits 12. Fund Accounting 13. Recognition and Measurement of Assets and Liabilities 14. Preparation of Balance Sheet 15. Introduction to Incomplete Records 16. Definition and Characteristics 17. Reasons for Maintaining Incomplete Records 18. Statement of Affairs Method 19. Income Statement (Profit and Loss Account) 20. Statement of Financial Position (Balance Sheet)	1. Donation Accounting 2. Incomplete Records Analysis

SW- Suggested Sessional Work (SW):

Assignment: Prepare a Not-for-Profit Income and Expenditure Statement.

Mini Project: Conduct a comparative financial analysis of two Nonprofit Organizations.

Other Activity: Role-play a scenario of external audit for a Nonprofit Organization.



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CO 02: Students will prepare revaluation accounts, profit and loss adjustment accounts, and reserves in the balance sheet.

Approximate Hours

Item	Approx Hrs.
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<ol style="list-style-type: none"> Understanding partnership accounting principles. Mastery of revaluation and profit adjustment accounts. Competence in computing new profit sharing ratios. Ability to analyze and account for hidden goodwill. Application of reserves in presenting a balanced financial statement. 		<ol style="list-style-type: none"> Introduction to Partnership Accounting Nature of Revaluation Account Purpose of Profit and Loss Adjustment Account Types of Reserves in the Balance Sheet Methods of Computation of New Profit Sharing Ratio Significance of Hidden Goodwill Accounting Treatment of Hidden Goodwill Changes in Partnerships Adjustments in Partnership Accounts Valuation of Assets and Liabilities Accounting for Goodwill Calculation of New Capital Treatment of Accumulated Profits and Losses Allocation of Reserves among Partners Impact of New Profit Sharing Ratio on Partners Recording Changes in Partnership Agreements Revaluation of Assets and Liabilities Adjusting Capital for Changes in Profit Sharing Determining the Hidden Goodwill Amount Reporting Hidden Goodwill in Financial Statements 	<ol style="list-style-type: none"> Significance of Reserves in Financial Health. Treatment and Reporting of Hidden Goodwill.

SW- Suggested Sessional Work (SW):

Assignment: "Prepare a new profit sharing ratio based on changing partnership dynamics."

Mini Project: "Analyze the impact of hidden goodwill on financial statements."

Other Activity: "Present a case study illustrating effective use of reserves in business."



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CO 03: Students will calculate the gaining ratio, revalue assets and liabilities, and determine final payments to retiring partners.

Approximate Hours

Item	Approx Hrs.
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
1. Grasp the foundational concepts outlined in the introduction. 2. Mastery in creating and analyzing Revaluation Accounts. 3. Understanding the role and impact of reserves in financial health. 4. Proficiency in calculating new profit sharing ratios. 5. Competency in identifying and assessing hidden goodwill.		1. Introduction 2. Revaluation Account or Profit and Loss Adjustment 3. Reserves in the Balance Sheet. 4. Calculation of Gaining 5. Revaluation of Assets and Liabilities on Retirement of a Partner — 6. Reserve... 7. Final Payment Retiring 8. Paying a Partner's Loan in Installment 9. Joint Life Policy — 10. Introduction retirement of partner 11. Right of Outgoing Partner in Certain Cases to Share Subsequent Profits. 12. Amount Payable to Legal Representatives of Dead Partner. 13. Special Transactions in Case of Death: Joint Life Policy 14. Special Transactions in Case of Death: Separate Life Policy 15. Special Transactions in Case of Death: Payment of Deceased Partner's	1. Accounting for Admission of Partner 2. Calculation of Gaining

SW- Suggested Sessional Work (SW):

Assignment: Prepare a comprehensive guide outlining the steps and considerations involved in admitting a new partner to a business.

Mini Project: Develop a simulation model to demonstrate the financial implications and outcomes of different partner admission scenarios.

Other Activity: Organize a panel discussion with legal experts to address the details of partner retirement settlements, focusing on ethical considerations and compliance



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CO 04: Students will do accounting treatment for share capital, including issuing, forfeiting, and reissuing shares.

Approximate Hours

Item	Approx Hrs.
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
1. Comprehension of Company Accounts essentials. 2. Identification of key features and types of companies. 3. Competency in preparing financial statements for a company. 4. Proficiency in share capital management and issuance. 5. Skill in handling share forfeiture and reissue procedures.		1. Overview of Company Accounts 2. Definition and Characteristics of a Company 3. Salient Features of a Company 4. Classification of Companies 5. Importance of Books of Account in a Company 6. Financial Statements in Company Accounting 7. Introduction to Share Capital 8. Types of Shares in a Company 9. Over Subscription and Pro-Rata 10. Issuing Shares for Cash 11. Journal Entries for Issuing Shares for Cash 12. Forfeiture of Shares in a Company 13. Reissue of Forfeited Shares 14. Types of Forfeiture and Reissue Accounts 15. Issue of Shares for Consideration other than Cash. 16. Interest on Calls-in-Arrears and Calls-in-Advance 17. Disclosure Requirements in Financial Statements 18. Debentures in Company Accounting 19. Securities Premium and its Accounting 20. Impact of Share Transactions on Equity	1. Understanding Legal Aspects of Company Accounting. 2. Analyzing the Role of the Board of Directors in Share Issuance.

SW- Suggested Sessional Work (SW):

Assignment:

"Analyze the impact of share forfeiture on a company's equity structure."

Mini Project:

"Prepare a comprehensive report on the types and features of company shares."

Other Activity:

"Conduct a workshop on the preparation of financial statements in compliance with company law."



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CO 05: Students will apply accounting procedure of various aspects of debentures, such as issuance, redemption, interest payments.

Approximate Hours

Item	Approx Hrs.
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<ol style="list-style-type: none"> Understanding the essentials of debentures in corporate finance. Identifying the features and types of debentures. Distinguishing between debentures and shares. Competency in the process and accounting for debenture issuance. Mastery of the redemption process for preference shares. 		<ol style="list-style-type: none"> Introduction to the Issue of Debentures Meaning and Characteristics of Debentures Distinction between Debentures and Shares Process and Accounting for the Issue of Debentures Journal Entries for the Issue of Redeemable Debentures Accounting Treatment for Debentures Payable in Installments Accounting Treatment for Debentures Payable in lump sum Accounting Treatment for Debentures Payable in lump sum in premium and discount Legal provision for Redemption Reserve for Debenture Redemption Issuing Debentures as Collateral Security Issue of Debentures in Consideration Other than Cash Redemption of Preference Shares in Company Accounting Redemption Reserve for Debenture Redemption Legal provision for Redemption Reserve for Debenture Redemption Modes of Redemption of Debentures Accounting Entries for Debenture Redemption Sources of Funds for Debenture Redemption Conversion of Debentures into Equity Shares Debenture Redemption Reserve and Its Maintenance 	<ol style="list-style-type: none"> Analyzing Legal and Financial Aspects of Debenture Redemption. Understanding the Role of Debenture Trustees in Corporate Finance.

SW- Suggested Sessional Work (SW):

Assignment: "Evaluate the advantages and disadvantages of issuing debentures as collateral security."

Mini Project: "Prepare a case study on the conversion of debentures into equity shares."

Other Activity: "Conduct a seminar on the legal and financial aspects of debenture redemption in company accounting."



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self-Learning (S)	Total hour (Cl+SW+Sl)
CO 01: Students will prepare and interpret financial statements for not-for-profit organizations. Students will	20	2	1	23
CO 02: Students will prepare revaluation accounts, profit and loss adjustment accounts, and reserves in the balance sheet.	15	2	1	18
CO 03: Students will calculate the gaining ratio, revalue assets and liabilities, and determine final payments to retiring partners.	15	2	1	18
CO 04: Students will do accounting treatment for share capital, including issuing, forfeiting, and reissuing shares.	20	2	1	23
CO 05: Students will apply accounting procedure of various aspects of debentures, such as issuance, redemption, interest payments.	20	2	1	23
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	CO 01: Students will prepare and interpret financial statements for not-for-profit organizations. Students will prepare statement of affair and profit and loss from incomplete records.	01	01	03	05
CO-2	CO 02: Students will prepare revaluation accounts, profit and loss adjustment accounts, and reserves in the balance sheet.	01	01	03	05
CO-3	CO 03: Students will calculate the gaining ratio, revalue assets and liabilities, and determine final payments to retiring partners.	-	03	10	13
CO-4	CO 04: Students will do accounting treatment for share capital, including issuing, forfeiting, and reissuing shares.	-	03	10	13
CO-5	CO 05: Students will apply accounting procedure of various aspects of debentures, such as issuance, redemption, interest payments.	01	03	10	14
Total		03	11	36	50



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Legend: R:Remember, U:Understand, A:Apply

The end of semester assessment for Financial Accounting will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.
Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional / Implementation Strategies:

11. Improved Lecture
12. Tutorial
13. Case Method
14. Group Discussion
15. Brainstorming

Suggested Learning Resources:

(c) Books:

S. No.	Title	Author	Publisher	Edition & Year
1	Financial Accounting,	R. L. Gupta &	Sultan Chand & Sons	
2	Financial Accounting	J. R. Monga	Mayoor Paperbacks	
3	Financial Accounting	Shukla S.M.	Sahitya Bhavan Publication House Agra	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Cos, POs and PSOs Mapping

Course Title: B.Com and B.Com (H)

Course Code: 01AC204

Course Title: Financial Accounting II

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO 01: Students will prepare and interpret financial statements for not-for-profit organizations. Students will prepare statement of affair and profit and loss from incomplete records.	3	2	1	3	1	1	3	1	1	1	3	3	1	2	1
CO 02: Students will prepare revaluation accounts, profit and loss adjustment accounts, and reserves in the balance sheet.	3	3	1	1	1	1	3	1	1	1	2	3	1	1	1
CO 03: Students will calculate the gaining ratio, revalue assets and liabilities, and determine final payments to retiring partners.	3	2	1	3	1	1	3	1	2	1	3	3	2	1	1
CO 04: Students will do accounting treatment for share capital, including issuing, forfeiting, and reissuing shares.	3	3	2	3	1	1	3	1	1	1	3	3	2	1	1
CO 05: Students will apply accounting procedure of various aspects of debentures, such as issuance, redemption, interest payments.	3	2	1	1	1	1	3	1	1	1	1	2	3	1	1

Legend:1–Slight (Low),2–Medium, 3–High



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Course Curriculum Map:

POs & PSOs No.	COs No. & Titles	SOs No.	(L)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 01: Students will prepare and interpret financial statements for not-for-profit organizations. Students will prepare statement of affair and profit and loss from incomplete records.	SO1.1SO1.2 SO1.3SO1.4 SO1.5		Unit 1. NPO 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10, 1.11,1.12,1.13,1.14,1.15,1.16,1.17,1.18, 1.19,1.20	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 02: Students will prepare revaluation accounts, profit and loss adjustment accounts, and reserves in the balance sheet.	SO2.1SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 partnership 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 03: Students will calculate the gaining ratio, revalue assets and liabilities, and determine final payments to retiring partners.	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : partnership retirement 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3.15	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 04: Students will do accounting treatment for share capital, including issuing, forfeiting, and reissuing shares.	SO4.1SO4.2 SO4.3SO4.4 SO4.5		Unit-4 Accounting for shares 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14, 4.15,4.16,4.17,4.18,4.19,4.20	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 05: Students will apply accounting procedure of various aspects of debentures, such as issuance, redemption, interest payments.	SO5.1SO5.2 SO5.3SO5.4 SO5.5		Unit 5: Accounting for debenture 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14,5.15,5.16, 5.17,5.18,5.19,5.20	



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(Revised as on 18.11.223)

Semester-II

Course Code:	02MS204	Business statistics
Course Title :	Business statistics	
Pre-requisite:	Student should have basic knowledge of quantitative and qualitative data.	

Rationale: This syllabus is essential as it equips students with crucial skills for data analysis and informed decision-making. Covering statistical description, graphical representation, and measures of central tendency, it provides a foundation for understanding and interpreting data. Index numbers and time series analysis enable economic trend analysis, while correlation, regression, and financial mathematics foster practical decision-making skills. Probability and theoretical distributions equip students for risk assessment. Overall, this curriculum is tailored to meet the demands of a data-centric world, preparing students for success across diverse fields.

Course Outcome

- CO. 1:** Students will represent statistical data diagrammatically and graphically using various methods such as histograms, frequency polygons, Ogive, and pie charts and Students will analyze frequency distributions.
- CO. 2:** Students will calculate and interpret measures of central tendency like mean, median, and mode, as well as measures of dispersion such as mean deviation, quartiles, and standard deviation.
- CO. 3:** Students will construct index numbers and apply different methods of constructing them and Students will analyze time series data and apply moving average and method of least squares for forecasting.
- CO. 4:** Students will calculate and interpret correlation coefficients, including Karl Pearson's coefficient and rank correlation and will apply mathematical concepts of finance, such as simple interest, compound interest, time value of money, and annuity calculations.
- CO. 5:** Students will apply probability concepts, including independent and dependent events, mutually exclusive events, and compound probability to analyze data.



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Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+SW+SL)	
(MNC)	02MS204	Business Statistics	6	0	2	1	9	6

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
LI: Laboratory Instruction (Includes Practicable performances in laboratory workshop, field or other locations using different instructional strategies)
SW: Sessional Work (includes assignment, seminar, mini-project etc.),
SL: Self-Learning,
C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(MNC)	02MS204	Business Statistics	15	20	5	5	5	50	50	100	



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CO.01. Students will represent statistical data diagrammatically and graphically using various methods such as histograms, frequency polygons, Ogive, and pie charts and Students will analyze frequency distributions.

Approximate Hours

Item	Approx Hrs.
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1. Understand various measurement scales and data types.</p> <p>SO.2. Master the construction of frequency distributions and graphical representations.</p> <p>SO.3. Interpret and analyze statistical graphs and charts.</p> <p>SO.4. Apply central tendency and dispersion measures.</p> <p>SO.5. Gain proficiency in exploratory data analysis techniques.</p>		<p>1.1. definition of statistics, plural sense definition of statistics, singular sense definition of statistics, essential features of statistics in plural sense, methods of statistics(steps of statistical investigation)</p> <p>1.2. objects and functions of statistics, importance of statistics, merits and demerits of statistics</p> <p>1.3. classification of data types of classification of data, presentation of data, one dimensional two dimensional three dimensional diagram, types of bar diagram, pie chart cube cuboids pictogram cartography</p> <p>1.4. graphical presentation of data, frequency curve types of frequency curve properties of normally distributed frequency curve types of asymmetrical frequency distribution</p> <p>1.5. histogram for equal class interval distribution, histogram for unequal class interval distribution, frequency polygon, Ogive types of Ogive, calculation of median through Ogive</p> <p>1.6. collection of data, types of collection of data primary and secondary, methods of collecting primary data, difference between primary data and secondary data</p> <p>1.7. types of investigation or survey difference between census and sample survey meaning of investigator enumerator population sample</p> <p>1.8. what is questionnaire, what are the essential feature of a good questionnaire</p> <p>1.9. probability and non-probability sampling technique</p> <p>1.10. Meaning of variable, continuous variable and discrete variable meaning of class interval, mid value, upper limit lower limit etc.</p>	<p>1. Interpret Histogram Shapes.</p> <p>2. Identify Trends in Frequency Polygons.</p>

SW- Suggested Sessional Work (SW):

- 1. Assignment:** Create a Histogram from Given Data.
- 2. Mini Project:** Analyze Real-world Data Using Statistical Software.
- 3. Other Activity:** Present Data Trends Using Pie Charts.



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CO.02. Students will calculate and interpret measures of central tendency like mean, median, and mode, as well as measures of dispersion such as mean deviation, quartiles, and standard deviation.

Approximate Hours

Item	Approx Hrs.
CI	28
LI	0
SW	2
SL	1
Total	31

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<ol style="list-style-type: none"> Apply various methods for calculating mean, median, and mode. Calculate measures of dispersion for data analysis. Understand the relationship between mean, median, and mode. Interpret the effect of scale and base changes on dispersion. Apply statistical measures in real-world scenarios. 		<ol style="list-style-type: none"> mean arithmetic mean or individual series mean for discrete series mean for continuous series mean for inclusive class series, mean for exclusive class series, mean for open ended class series, mean for unequal class intervals series, mean for less than class series, mean for more than class series, mean for mid value class series weighted arithmetic mean grouped mean corrected mean calculate missing frequency with mean, calculate missing value with mean, calculate missing multiple frequency with mean median meaning, median for individual series-with odd number of observation, with even number of observation, median for discrete series for continuous series median for inclusive class series median for exclusive class series median for unequal class intervals series median for less than class series median for more than class series median for mid value class series mode meaning, calculation of mode in individual series in discrete series in continuous series relation of mean median mode in normal symmetrical and asymmetrical distribution, Calculation of mode through relational method $3 \text{ median} - 2 \text{ mean} = \text{Mode}$ calculation of mode by grouping method calculation of missing value missing frequency and multiple missing frequency in mode calculation of quartile, upper and lower quartile in individual series calculation of upper and lower quartile in continuous and discrete series calculation of deciles and percentile in individual discrete and continuous series calculation of range and its coefficient calculation of coefficient of quartile range quartile deviation calculation of mean deviation and its coefficient by median in individual series calculation of mean deviation and its coefficient through median in discrete and continuous series calculation of mean deviation and its coefficient through mean and mode in individual series calculation of standard deviation and its coefficient in individual series by actual mean method calculation of standard deviation and its coefficient in individual series by shortcut method calculation of standard deviation and its coefficient in individual series by step deviation method calculation of standard deviation and its coefficient in individual series by direct method calculation of standard deviation and its coefficient and variation in discrete and continuous series by actual mean method calculation of standard deviation, variance and their coefficient in discrete and continuous series by shortcut method calculation of standard deviation, variance and their coefficient in discrete and continuous series by step deviation method calculation of combined standard deviation Effect of change in scale and change in base(origin) on various measure of dispersion and their coefficient 	<ol style="list-style-type: none"> Interpret Coefficients of Dispersion. Apply Mean-Median-Mode Relationship.

SW- Suggested Sessional Work (SW):

- Assignment:** Calculate Standard Deviation for Given Data.
- Mini Project:** Analyze and Compare Measures in a Data Set.
- Other Activity:** Explore Real-world Data and Identify Dispersion.



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CO-3: Students will construct index numbers and apply different methods of constructing them and Students will analyze time series data and apply moving average and method of least squares for forecasting.

Approximate Hours

Item	Approx Hrs.
CI	17
LI	0
SW	2
SL	1
Total	20

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
1. Apply fixed, chain, and average base index methods. 2. Understand the conversion and splicing of index numbers. 3. Calculate simple aggregative and weighted indices. 4. Evaluate adequacy through various tests. 5. Analyze components and determine trends in time series.		3.1. fixed base index number for single commodity price for multiple years 3.2. chain base index number for single commodity for multiple years 3.3. average base index number for single commodity for multiple years 3.4. conversion of fixed base index number into chain base index number 3.5. conversion of chain base index number into fixed base index number 3.6. splicing and base shifting of index number 3.7. simple aggregative index number for multiple commodities by fixed base and chain base and average base 3.8. simple average of price relative for multiple commodities buy chain base and fixed base for multiple years 3.9. weighted aggregate price index number for multiple commodity for multiple years by chain base or fix base 3.10. weighted average of price relative index number for multiple commodities for multiple years 3.11. types of cost of living index number (family budget method and aggregative expenditure method) 3.12. other special index number such as laspeyre, pasche, Marshall edgeworth, dorbish bowley, 3.13. various quantity index and special quantity index of of various statistician 3.14. various adequacy test such as unit test, factor reversal test, time reversal, circular test, 3.15. Components of time series, various methods of determination in trend in time series such as free hand curve method 3.16. Semi average method, moving average method 3.17. least square method of measuring trend	1. Evaluate Adequacy with Unit Test. 2. Analyze Trend Using Least Square Method.

SW- Suggested Sessional Work (SW):

1. **Assignment:** Calculate Weighted Average Price Index.
2. **Mini Project:** Construct Cost of Living Index.
3. **Other Activity:** Analyze Time Series Components and Trends.



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CO-4: Students will calculate and interpret correlation coefficients, including Karl Pearson's coefficient and rank correlation and will apply mathematical concepts of finance, such as simple interest, compound interest, time value of money, and annuity calculations.

Approximate Hours

Item	Approx Hrs.
CL	8
LI	0
SW	2
SL	1
Total	11

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
1. Define and Explain Correlation in Statistics. 2. Identify and Classify Different Types of Correlation. 3. Understand the Degrees of Correlation in Statistical Analysis. 4. Apply Various Methods of Correlation in Data Analysis. 5. Interpret Scatter Diagrams and Graphic Representations in Correlation.		4.1. meaning of correlation, types of correlation, degrees of correlation various methods of correlation 4.2. graphic method of correlation and scatter diagram method of correlation 4.3. Karl Pearson coefficient method of correlation by actual mean method 4.4. Karl Pearson correlation coefficient calculation through shortcut method 4.5. Karl Pearson correlation coefficient through step deviation method and direct method 4.6. probable error and standard error 4.7. spearman rank correlation 4.8. coefficient of concurrent deviation method of correlation	1. Explore Advanced Techniques in Correlation Analysis. 2. Study Real-world Applications of Correlation in Research.

SW- Suggested Sessional Work (SW):

1. **Assignment:** Analyze Correlation in a Real-world Data Set.
2. **Mini Project:** Investigate the Correlation in Economic Indicators.
3. **Other Activity:** Calculate Correlation between inflation rate and interest rate.



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CO-5: Students will apply probability concepts, including independent and dependent events, mutually exclusive events, and compound probability to analyze data.

Approximate Hours

Item	Approx Hrs.
CL	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO.1. Apply independent events in real-world scenarios. SO.2. Demonstrate understanding of sets in probability. SO.3. Utilize permutation and combination concepts effectively. SO.4. Analyze mutually exclusive events in probability. SO.5. Apply compound probability in practical situations.		5.1. Concepts of independent events. 5.2. Dependent events and their implications. 5.3. Understanding mutually exclusive events. 5.4. Total and compound probability applications. 5.5. Mathematical expectation in probability. 5.6. Binomial distribution principles. 5.7. Applications of Poisson distribution. 5.8. Basics of normal distribution in probability. 5.9. Sets and their role in probability. 5.10. Permutation and combination exploration. 5.11. Theoretical foundations of probability distributions. 5.12. Practical applications in data analysis.	1. Explore advanced permutation applications. 2. Investigate real-world scenarios for compound probability.

SW- Suggested Sessional Work (SW):

Assignment: Analyze real-world scenarios applying binomial distribution.

Mini Project: Create a probability-based game demonstrating compound probability.

Other Activity: Organize a probability quiz competition for students.



Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CL)	Sessional Work (SW)	Self-Learning (SL)	Total hour (CL+SW+SL)
CO. 1: Students will represent statistical data diagrammatically and graphically using various methods such as histograms, frequency polygons, Ogive, and pie charts and Students will analyze frequency distributions.	15	2	1	18
CO. 2: Students will calculate and interpret measures of central tendency like mean, median, and mode, as well as measures of dispersion such as mean deviation, quartiles, and standard deviation.	28	2	1	31
CO. 3: Students will construct index numbers and apply different methods of constructing them and Students will analyze time series data and apply moving average and method of least squares for forecasting.	17	2	1	20
CO. 4: Students will calculate and interpret correlation coefficients, including Karl Pearson's coefficient and rank correlation and will apply mathematical concepts of finance, such as simple interest, compound interest, time value of money, and annuity calculations.	8	2	1	11
CO. 5: Students will apply probability concepts, including independent and dependent events, mutually exclusive events, and compound probability to analyze data.	12	2	1	15
Total Hours	70	10	5	95

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	CO. 1: Students will represent statistical data diagrammatically and graphically using various methods such as histograms, frequency polygons, Ogive, and pie charts and Students will analyze frequency distributions.	01	01	03	05
CO-2	CO. 2: Students will calculate and interpret measures of central tendency like mean, median, and mode, as well as measures of dispersion such as mean deviation, quartiles, and standard deviation.	01	01	03	05
CO-3	CO. 3: Students will construct index numbers and apply different methods of constructing them and Students will analyze time series data and apply moving average and method of least squares for forecasting.	-	03	10	13
CO-4	CO. 4: Students will calculate and interpret correlation coefficients, including Karl Pearson's coefficient and rank correlation and will apply mathematical concepts of finance, such as simple interest, compound interest, time value of money, and annuity calculations.	-	03	10	13
CO-5	CO. 5: Students will apply probability concepts, including independent and dependent events, mutually exclusive events, and compound probability to analyze data.	01	03	10	14
Total		03	12	36	50

Legend: R:Remember, U:Understand, A:Apply

The end of semester assessment for Financial Accounting will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional / Implementation Strategies:

16. Improved Lecture
17. Tutorial
18. Case Method
19. Group Discussion
20. Brainstorming



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Suggested Learning Resources:

(d) Books:

S. No.	Title	Author	Publisher	Edition & Year
1	<i>Business Studies</i>	J.K. Thukral	Mayur Publications	
2	<i>Business Mathematics</i>	J. K. Singh	Himalaya Publishing House	
3	<i>Business Statistics</i>	J. K. Sharma	Pearson Education.	
4	<i>Business Statistics</i>	Shukla S.M.	Sahitya Bhavan Publication House Agra	
5	<i>Fundamentals of Statistics</i>	S.C. Gupta	Himalaya Publishing House	
6	Lecture note provided by Dept. of Commerce AKS University, Satna.			



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Cos,POs and PSOs Mapping

Course Title: B.Com (H) CAP

Course Code : 02MS204

Course Title: Business Statistics

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Comme rce and busines s- related areas	Solvin g the proble ms	Profes sion related scenari os	Start- ups and entrepre neurial ventures :	Lead ershi p quali ties	Commu nication through different modes	Advance research in the field of commerce	Deci sion maki ng	Path ways progra ms	Enviro nment and sustain ability:	Paraphras e the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneu rial attitude and create an impact on social life	Demonstrat e knowledge in setting up e- commerce platforms	Design the system and processes essentially required for e- commerce
CO. 1: Students will represent statistical data diagrammatically and graphically using various methods such as histograms, frequency polygons, Ogive, and pie charts etc.	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1
CO. 2: Students will calculate and interpret measures of central tendency like mean, median, and mode, as well as measures of dispersion	3	2	1	1	1	1	3	1	1	1	2	3	1	1	1
CO. 3: Students will construct index numbers and apply different methods of constructing them and Students will analyze time series data and apply moving average and method of least squares for forecasting.	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
CO. 4: Students will calculate and interpret correlation coefficients, including Karl Pearson's coefficient and rank correlation and will apply mathematical concepts of finance, such as simple interest, compound interest, time value of money, and annuity calculations.	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1
CO. 5: Students will apply probability concepts, including independent and dependent events, mutually exclusive events, and compound probability to analyze data.	3	2	1	1	1	1	3	1	1	1	1	2	3	1	1



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Legend: 1–Slight (Low), 2–Medium, 3–High



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Course Curriculum Map:

POs & PSOs No.	COs No. & Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO. 1: Students will represent statistical data diagrammatically and graphically using various methods such as histograms, frequency polygons, Ogive, and pie charts and Students will analyze frequency distributions.	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1. Concept of statistics 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10, 1.11,1.12,1.13,1.14, 1.15,	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO. 2: Students will calculate and interpret measures of central tendency like mean, median, and mode, as well as measures of dispersion such as mean deviation, quartiles, and standard deviation.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 central tendency dispersion 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15,2.16, 2.17,2.18,2.19,2.20,2.21,2.22,2.23, 2.24,2.25,2.26,2.27,2.28	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO. 3: Students will construct index numbers and apply different methods	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 :index number 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3.15,3.16, 3.17	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO. 4: Students will calculate and interpret correlation coefficients, including Karl Pearson's coefficient and rank	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4 Correlation 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO. 5: Students will apply probability concepts, including independent and dependent events, mutually exclusive events, and compound probability to analyze data.	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: probability 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12	

Curriculum development team:

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Curriculum of B.Com Hons. CAP Program

(Revised as on 01.08.2023)

Semester-II

Course Code: 03MS205 Quantitative Aptitude

Course Title : Quantitative Aptitude

Pre- requisite: Student should have acquire expert knowledge of practical and procedural aspects relating to Quantitative Aptitude.

Rationale: 'It's all about the Quantitative Aptitude!'
The students understanding the Standard on Quantitative Aptitude and various provisions of Companies act 2013 related to Quantitative Aptitude. Studying Quantitative Aptitude under the commerce should possess to develop the knowledge and skills to conduct Quantitative Aptitude of businesses. Students will develop the knowledge and skills necessary to Quantitative Aptitude. Quantitative Aptitude gives students the tools to make How to conduct Quantitative Aptitude in accordance with standard on Quantitative Aptitude.

Course Outcomes:

CO.1: Master fundamental mathematical concepts for problem-solving in business applications efficiently.

CO.2: Understanding financial mathematics concepts and solving related inequalities effectively.

CO.3: Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.

CO.4: Understanding of sequences, series, progressions, AM-GM relationship, and practical applications.

CO.5: Course Outcome: Mastery of foundational concepts in sets, relations, functions, limits, continuity, and basic applications of differential and integral calculus for solving problems in business and economics contexts.



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Curriculum of B.Com CAP
(Revised as on 01.08.2023)

Scheme of Studies:

Course Category	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+SW+SL)	
Program Core (36)	03MS205	Quantitative Aptitude	4	0	2	1	7	4

- Legend:**
- CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practicable performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini-project etc.),
 - SL:** Self-Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course Category	Course Code	Course Title	Scheme of Assessment (Marks)							
			Progressive Assessment (PRA)						End Semester Assessment	Total Marks
			Class/Homework Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)		
	03MS 205	Quantitative Aptitude	15	20	5	5	5	50	(ESA)	(PRA+ESA)
									50	100



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Curriculum of B.Com CAP

(Revised as on 01.08.2023)

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Master fundamental mathematical concepts for problem-solving in business applications efficiently.

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Solve equations with multiple variables. Apply logarithmic functions in real-world scenarios. Utilize ratios and proportions for business problems. Solve simultaneous equations efficiently. Apply index laws to simplify expressions. 		<p>Unit-1. Master fundamental mathematical concepts for problem-solving in business applications efficiently.</p> <ol style="list-style-type: none"> 1. Basics of Ratio and Proportion 2. Applications of Ratio and Proportion 3. Laws of Indices 4. Exponents and Logarithms 5. Solving Linear Equations 6. Solving Simultaneous Linear Equations 7. Quadratic Equations 8. Cubic Equations 9. Time and Work Problems 10. Business Applications of Equations 11. Properties of Logarithms 12. Anti-Logarithms 	<ol style="list-style-type: none"> Master solving simultaneous linear equations. Understand applications of logarithms.

SW-1 Suggested Sessional Work (SW):

a. **Assignments:**Inherent Solve $3x + 5y = 10$ for x..

b. **Other Activities (Specify):** Role-play scenarios involving time and work problems in a business setting.



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CO.2: Understanding financial mathematics concepts and solving related inequalities effectively.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes(SOs)	(LI)	Classroom Instruction(CI)	(SL)
1. Understand linear inequalities and solution spaces. 2. Apply financial mathematics in interest calculations. 3. Analyze investment options using NPV and IRR. 4. Evaluate returns using CAGR and compound interest. 5. Solve financial problems through annuity calculations.	.	Unit 2. Understanding financial mathematics concepts and solving related inequalities effectively. <ol style="list-style-type: none"> 1. Linear Inequalities in One Variable 2. Linear Inequalities in Two Variables 3. Simple Interest Calculations 4. Compound Interest Formulas 5. Nominal and Effective Interest Rates 6. Present Value Calculation Methods 7. Net Present Value Analysis 8. Future Value Estimation 9. Perpetuity Evaluation Techniques 10. Annuities Computation Methods 11. Sinking Fund Calculation Approaches 12. Nominal and Effective Rate of Return Analysis 	<ol style="list-style-type: none"> 1. Compound Interest Formulas 2. Nominal vs. Effective Interest Rates

SW-2 Suggested Sessional Work SW):

a. Assignments: solve linear inequality: $3x + 2 < 5$..

b. Other Activities (Specify): Role-play scenarios involving financial decision-making.



CO.3: Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes(SOs)	(LI)	Classroom Instruction(CI)	(SL)
<ol style="list-style-type: none"> 1. Understand factorial notation and its application. 2. Apply permutations to arrange objects. 3. Solve problems involving circular permutations. 4. Determine permutations with given restrictions. 5. Comprehend combinations and their standard results. 	·	<p>Unit-3: Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.</p> <ol style="list-style-type: none"> 1. Introduction to Permutations and Combinations 2. Understanding Factorials 3. Basic Permutations 4. Results and Applications of Permutations 5. Circular Permutations 6. Permutations with Restrictions 7. Introduction to Combinations 8. Standard Results of Combinations 9. Applications of Combinations 10. Permutations and Combinations in Probability 11. Advanced Permutations and Combinations 12. Problem-solving Techniques in Permutations and Combinations 	<ol style="list-style-type: none"> 1. Factorial notation 2. Circular permutation

SW-3 Suggested Sessional Work (SW):

- a. Assignments:** Quantitative Determine permutations of vowels with restrictions.
- b. Other Activities (Specify):** Conduct a group discussion on permutations versus combinations.



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CO.4: Understanding of sequences, series, progressions, AM-GM relationship, and practical applications.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Understand basic concepts of sequences and series. Apply arithmetic and geometric progressions in problem-solving. Analyze the relationship between arithmetic and geometric means. Calculate the sum of special series effectively. Apply sequences and series concepts in business scenarios. 		Unit-4: Understanding of sequences, series, progressions, AM-GM relationship, and practical applications. <ol style="list-style-type: none"> Introduction to Sequences and Series Arithmetic Progression (AP) Geometric Progression (GP) Relationship between Arithmetic Mean (AM) and Geometric Mean (GM) Sum of n terms of special series Business Applications of Sequences and Series Recursive Formulas for Sequences Infinite Series and Convergence Harmonic Progression (HP) Binomial Theorem and Series Sequences and Series in Financial Mathematics Applications in Real-Life Problems 	<ol style="list-style-type: none"> Arithmetic Progression (AP) Geometric Progression (GP)

SW-4 Suggested Sessional Work (SW):

a. Assignments: Explore the relationship between AM and GM.

b. Other Activities (Specify): Group discussion on real-life applications of sequences and series.



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CO.5: Mastery of foundational concepts in sets, relations, functions, limits, continuity, and basic applications of differential.

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> 1. Understand sets, relations, and functions. 2. Compute limits and understand their significance. 3. Analyze continuity and its implications. 4. Apply differentiation and integration in business contexts. 5. Interpret economic phenomena using calculus. 		<p>Unit 5: Mastery of foundational concepts in sets, relations, functions, limits, continuity, and basic applications of differential.</p> <ol style="list-style-type: none"> 1. Sets and set operations 2. Types of relations: reflexive, symmetric, transitive 3. Functions: definition and types 4. Limits: concept and calculation 5. Continuity: understanding and criteria 6. Differentiation: rules and applications 7. Optimization: maximizing/minimizing functions 8. Marginal analysis in economics 9. Integration: techniques and applications 10. Area under curves in business contexts 11. Economic modeling with calculus 12. Rate of change in business and economics 	<ol style="list-style-type: none"> 1. Marginal analysis 2. Rate of change

SW-5 Suggested Sessional Work (SW):

a. Assignments: Identify reflexive relations in real-world scenarios.

b. Other Activities (Specify): Conduct case studies on real-world economic situations.



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self-Learning (SL)	Total hour (CI+SW+SL)
1AC 101.1: Master fundamental mathematical concepts for problem-solving in business applications efficiently.	12	2	1	15
1AC 101.2: Understanding financial mathematics concepts and solving related inequalities effectively.	12	2	1	15
1AC 101.3: Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.	12	2	1	15
1AC 101.4: Understanding of sequences, series, progressions, AM-GM relationship, and practical applications.	12	2	1	15
1AC 101.5: Mastery of foundational concepts in sets, relations, functions, limits, continuity, and basic applications of differential	12	2	1	15
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Master fundamental mathematical concepts for problem-solving in business applications efficiently.	01	01	03	05
CO-2	Understanding financial mathematics concepts and solving related inequalities effectively.	01	01	03	05
CO-3	Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.	-	03	10	13
CO-4	Understanding of sequences, series, progressions, AM-GM relationship, and practical applications.	-	03	10	13
CO-5	Mastery of foundational concepts in sets, relations, functions, limits, continuity, and basic applications of differential.	01	03	10	14
Total		03	11	36	50

Legend: R: Remember, U: Understand, A:Apply

The end of semester assessment for Quantitative Aptitude will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:



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21. Improved Lecture
22. Tutorial
23. Case Method
24. Group Discussion
25. Brainstorming

Suggested Learning Resources:

(e) Books:

S. No.	Title	Author	Publisher	Edition&Year
1	J.K. Thukral	<i>Mathematics for Business Studies</i>	Mayur Publications	
2	J. K. Singh	<i>Business Mathematics</i>	Himalaya Publishing House	
4	Lecture note provided by Dept. of Commerce AKS University, Satna.			



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Cos,POs and PSOs Mapping

Course Title: B.Com CAP

Course Code : 03MS205

Course Title: Quantitative Aptitude

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Comme rce and busines s- related areas	Solvin g the proble ms	Profess ion related scenari os	Start-ups and entrepre neurial ventures:	Lead ershi p quali ties	Commun ication through different modes	Advance research in the field of commerc e	Decision making	Path ways progr ams	Enviro nment and sustain ability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneur ial attitude and create an impact on social life	Demonstrate knowledge in setting up e- commerce platforms	Design the system and processes essentially required for e-commerce
CO1: Master fundamental mathematical concepts for problem-solving in business applications efficiently.	3	2	2	2	1	1	3	1	1	1	3	3	1	2	1
CO2: Understanding financial mathematics concepts and solving related inequalities effectively.	3	2	2	2	1	1	3	1	1	1	2	3	1	1	1
CO3: Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.	3	2	2	2	1	1	3	1	2	1	3	3	2	1	1
CO4: Understanding of sequences, series, progressions, AM-GM relationship, and practical applications.	3	3	2	3	1	2	3	1	1	1	3	3	2	1	2
CO5: Mastery of foundational concepts in sets, relations, functions, limits, etc.	3	2	2	2	2	1	3	1	1	1	1	2	3	1	2

Legend:1–Slight (Low),2–Medium, 3–High



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Course Curriculum Map:

POs & PSOs No.	Cos No. & Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO1: Master fundamental mathematical concepts for problem-solving in business applications efficiently.	SO1.1SO1.2SO1.3 SO1.4 SO1.5		Unit 1 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10,1.11,1.12.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO2: Understanding financial mathematics concepts and solving related inequalities effectively.	SO2.1SO2.2SO2.3 SO2.4 SO2.5		Unit-2 2.1,2.2,2.3,2.4,2.5,2.6,2.7,2.8,2.9,2.10,2.11,2.12.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3: Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.	SO3.1SO3.2 SO3.3SO3.4 SO3.5		Unit-3 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,3.9,3.10,3.11,3.12.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO4: Understanding of sequences, series, progressions, AM-GM relationship, and practical applications.	SO4.1SO4.2SO4.3 SO4.4 SO4.5		Unit-4: 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,4.9,4.10,4.11,4.12.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO5: Mastery of foundational concepts in sets, relations, functions, limits, continuity, and basic applications of differential.	SO5.1SO5.2SO5.3 SO5.4 SO5.5		Unit 5: 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,5.9,5.10,5.11,5.12.	

Curriculum development team:

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(Revised as on 01.08.2023)

Semester-II

Course Code: 03MS204

Course Title : Quantitative Aptitude (Logical Reasoning)

Pre-requisite: Student should have basic knowledge of reasoning, analytical power

Rationale: The syllabus encompasses a range of logical and analytical skills crucial for problem-solving and decision-making. Calendars and clocks develop temporal reasoning, while coding and decoding foster logical thinking. Drawing inferences and deriving conclusions hone comprehension and critical thinking abilities. Tests on numbers, sequences, and alphabets assess cognitive abilities and pattern recognition. Logical reasoning topics like blood relations and syllogism refine deductive reasoning. Overall, this diverse syllabus aims to cultivate logical, analytical, and deductive skills essential for navigating complex scenarios and making informed decisions in various contexts.

Course Outcomes:

After studying this subject.

CO1: Student will solve problems related to Calendars, Cause and Effect Reasoning, Clocks, Coding and Decoding.

CO2: Student will solve problems related to Drawing Inference, Number Test, Sequence and Series.

CO3: Student will solve problems related to Alphabet Test, Alpha Numeric Sequence Puzzle, and Analogy

CO4: Student will solve problems related to Blood Relations, Decision Making, and Inserting Missing Characters Decoding.

CO5: Student will solve problems related to Logical Venn Diagram, Number, Ranking and Time Sequence Test.



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Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+SW+SL)	
(OEC)	03MS204	Quantitative Aptitude (Logical Reasoning)	4	0	2	1	7	4

- Legend:**
- CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practicable performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini-project etc.),
 - SL:** Self-Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(OEC)	03MS204	Quantitative Aptitude (Logical Reasoning)	15	20	5	5	5	50	(ESA)	(PRA+ESA)	
									50	100	



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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO1: Student will solve problems related to Calendars, Cause and Effect Reasoning, Clocks, Coding and Decoding

Approximate Hours

Item	Appx Hrs.
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
1. Improved logical reasoning skills. 2. Enhanced ability to analyze cause-and-effect relationships. 3. Proficiency in decoding and encoding patterns. 4. Strengthened comprehension and inference skills from passages. 5. Heightened critical thinking and decision-making capabilities.		1. Calendars 2. Cause and Effect Reasoning 3. Clocks 4. Coding 5. Decoding 6. Deriving Conclusions from Passages 7. Alphabet Test 8. Alpha Numeric Sequence Puzzle 9. Analogy 10. Assertion and Reason 11. Blood Relations 12. Decision Making 13. Inserting Missing Characters 14. Logical Venn Diagrams 15. Syllogism	1. Effective time management. 2. Continuous practice for skill refinement.

SW- Suggested Sessional Work (SW):

Assignment: Analyze a series of cause-and-effect scenarios and identify the underlying patterns.



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Mini Project: Develop a program to decode encrypted messages using coding and decoding techniques.

Other Activity: Organize a group discussion session to practice deriving conclusions from complex passages.

CO 203.2: Student will solve problems related to Drawing Inference, Number Test, Sequence and Series.

Approximate Hours

Item	Appx Hours
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Improved ability to draw conclusions from given information. Enhanced proficiency in solving numerical problems. Strengthened understanding of mathematical sequences and series. Improved skill in evaluating statements and identifying assumptions. Heightened critical thinking and logical reasoning abilities. 		<ol style="list-style-type: none"> Drawing Inference Number Test Sequence and Series Statement and Assumptions Logical Reasoning Analyzing Patterns Mathematical Reasoning Identifying Number Sequences Recognizing Logical Patterns Evaluating Statements Assessing Assumptions Identifying Number Properties Finding Number Patterns Analyzing Mathematical Sequences Logical Pattern Recognition 	<ol style="list-style-type: none"> Practice identifying patterns and sequences Regular review of logical reasoning principles.

SW-2 Suggested Sessional Work (SW):

Assignment: Analyze a series of statements and identify implicit assumptions.

Mini Project: Create a program to generate and solve numerical sequences and series.

Other Activity: Conduct a peer discussion on identifying patterns in real-life scenarios.



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CO 203.3: Student will solve problems related to Alphabet Test, Alpha Numeric Sequence Puzzle, Analogy

Approximate Hours

Item	Appx Hours
CI	22
LI	0
SW	2
SL	1
Total	22

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Improved ability to solve alphabet and alphanumeric puzzles. Enhanced understanding of analogical reasoning. Proficiency in evaluating assertions with reasons. Strengthened logical thinking and pattern recognition skills. Heightened critical thinking and analytical abilities. 		<ol style="list-style-type: none"> Alphabet Test: Letter arrangement and pattern recognition. Alphabet Series: Identifying missing letters in a sequence. Alphabet Coding: Deciphering coded messages based on letter transformations. Alphabetical Order: Arranging words alphabetically. Alphabetical Jumbling: Rearranging letters to form meaningful words. Alpha Numeric Sequence Puzzle: Solving puzzles involving letters and numbers in a sequence. Alpha Numeric Symbol Series: Identifying patterns in sequences of symbols, letters, and numbers. Analogy: Recognizing relationships between words or concepts. Word Analogy: Identifying similar relationships between pairs of words. Number Analogy: Recognizing patterns and relationships between pairs of numbers. Assertion: Evaluating the validity of statements. Reason: Analyzing the supporting reasons or evidence for assertions. Assertion and Reason: Assessing the logical connection between statements and reasons. Logical Assertion: Identifying logical conclusions based on given assertions. Logical Reasoning: Applying logical principles to evaluate statements and reasons. 	<ol style="list-style-type: none"> Regular practice to enhance pattern recognition skills. Analyzing and evaluating various types of logical statements and reasons.

SW-3 Suggested Sessional Work (SW):

Assignment: Solve a variety of alphabet tests, alphanumeric puzzles, and analogy questions.

Mini Project: Develop a software tool to generate and solve alphanumeric sequence puzzles.

Other Activity: Organize a group discussion to analyze and debate logical assertions and reasons.



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CO 203.4: Student will solve problems related to Blood Relations, Decision Making, and Inserting Missing Characters Decoding.

Approximate Hours

Item	Appx Hours
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Enhanced ability to analyze and interpret blood relations. Improved decision-making skills in various scenarios. Proficiency in identifying and completing missing characters. Strengthened understanding of logical sequences and arrangements. Heightened critical thinking and analytical abilities. 		<ol style="list-style-type: none"> Blood Relations: Analyzing familial relationships. Decision Making: Evaluating options and making choices. Inserting Missing Characters: Completing patterns or sequences. Logical Sequence Test: Arranging elements in a logical order. Family Tree: Constructing and analyzing family relationships. Decision Tree: Mapping out decision-making processes. Missing Alphabet/Number/Character: Identifying missing elements in a sequence. Logical Pattern Completion: Completing logical patterns or sequences. Sequential Arrangement: Arranging elements based on logical criteria. Decision Analysis: Evaluating choices using decision-making frameworks. Character Pattern Completion: Completing patterns in a series of characters. Logical Sequence Arrangement: Arranging elements based on logical relationships. Blood Relation Puzzle: Solving puzzles involving familial relationships. Decision Matrix: Structuring decision options and criteria for evaluation. Character Sequence Completion: Completing sequences of characters based on patterns. 	<ol style="list-style-type: none"> Practice analyzing complex blood relation scenarios. Reflecting on past decisions to improve future decision-making.

SW-4 Suggested Sessional Work (SW):

Assignment: Analyze a series of blood relation puzzles and propose logical solutions.

Mini Project: Develop a decision-making tool that evaluates options based on predefined criteria.

Other Activity: Organize a group exercise to solve logical sequence tests and discuss strategies for efficient problem-solving.



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CO 203.5: Student will solve problems related to Logical Venn Diagram, Number, Ranking and Time Sequence Test.

Approximate Hours

Item	Appx Hours
CI	15
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Improved ability to analyze relationships using Venn diagrams. Enhanced proficiency in identifying and solving numerical patterns. Strengthened skill in arranging elements based on specified criteria. Heightened understanding of sequencing events based on time. Enhanced capability to evaluate logical arguments using syllogism. 		<ol style="list-style-type: none"> Logical Venn Diagram: Analyzing relationships between sets using Venn diagrams. Number Test: Evaluating numerical patterns and sequences. Ranking Test: Arranging elements based on specified criteria. Time Sequence Test: Sequencing events or actions based on time. Syllogism: Evaluating logical arguments involving premises and conclusions. Venn Diagram Problem Solving: Solving problems using logical Venn diagrams. Number Series: Identifying patterns and sequences in numerical series. Ranking Arrangement: Arranging elements in a specified order based on ranking criteria. Time Sequence Arrangement: Arranging events or actions in chronological order. Syllogistic Reasoning: Evaluating validity of logical arguments using syllogism. Venn Diagram Logic Problems: Solving logic problems using Venn diagrams. Number Puzzle: Solving puzzles involving numerical patterns and sequences. Ranking Puzzle: Solving puzzles involving arranging elements based on ranking criteria. Time Sequence Puzzle: Solving puzzles involving sequencing events or actions based on time. Truth Tellers and Liars Problems: Solving logic problems involving truth-tellers and liars scenarios. 	<ol style="list-style-type: none"> Practice solving various types of logic problems. Continuous review and reinforcement of logical reasoning principles.

SW-5 Suggested Sessional Work (SW):

Assignment: Solve a series of logic problems involving Venn diagrams, numerical sequences, ranking, time sequences, and syllogism.

Mini Project: Develop a software tool to generate and solve logic problems involving Venn diagrams, numerical sequences, ranking, time sequences, and syllogism.

Other Activity: Organize a group discussion to solve truth-tellers and liars problems and analyze different approaches to solving them.



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
CO1: Student will solve problems related to Calendars, Cause and Effect Reasoning, Clocks, Coding and Decoding.	15	2	1	18
CO2: Student will solve problems related to Drawing Inference, Number Test, Sequence and Series.	15	2	1	18
CO3: Student will solve problems related to Alphabet Test, Alpha Numeric Sequence Puzzle, Analogy	15	2	1	18
CO4: Student will solve problems related to Blood Relations, Decision Making, Inserting Missing Characters Decoding.	15	2	1	18
CO5: Student will solve problems related to Logical Venn Diagram, Number, Ranking and Time Sequence Test.	15	2	1	18
Total Hours	60	10	5	90

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	CO1: Student will solve problems related to Calendars, Cause and Effect Reasoning, Clocks, Coding and Decoding.	01	01	10	12
CO-2	CO2: Student will solve problems related to Drawing Inference, Number Test, Sequence and Series.	01	01	10	12
CO-3	CO3: Student will solve problems related to Alphabet Test, Alpha Numeric Sequence Puzzle, Analogy	-	03	03	6
CO-4	CO4: Student will solve problems related to Blood Relations, Decision Making, Inserting Missing Characters Decoding.	02	02	10	13
CO-5	CO5: Student will solve problems related to Logical Venn Diagram, Number, Ranking and Time Sequence Test.	02	01	03	6
Total		06	08	36	50

Legend: R:Remember, U:Understand, A:Apply

The end of semester assessment for Financial Accounting will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional / Implementation Strategies:

26. Improved Lecture
27. Tutorial
28. Case Method



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29. Group Discussion

30. Brainstorming

Suggested Learning Resources:

(f) Books:

S. No.	Title	Author	Publisher	Edition & Year
1	<i>Business Mathematics</i>	J. K. Singh,	Himalaya Publishing House.	
2	<i>Business Mathematics</i>	J. K. Sharma,	Pearson Education.	
	<i>Fundamentals of Statistics</i>	S.C. Gupta,	Himalaya Publishing House.	
3	<i>Business Mathematics</i>	S.M. Shukla	Sahitya Bhavan Publication House Agra	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Cos, POs and PSOs Mapping

Course Title: B.Com (H) CAP

Course Code: 03MS204

Course Title: Quantitative Aptitude (Logical reasoning)

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO1: Student will solve problems related to Calendars	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1
CO2: Student will solve problems related to Drawing Inference, Number Test, Sequence and Series.	3	2	1	1	1	1	3	1	1	1	2	3	1	1	1
CO3: Student will solve problems related to Alphabet Test, Alpha	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
CO4: Student will solve problems related to Blood Relations, Decision Making, Inserting Missing Characters Decoding.	3	3	1	3	1	2	3	1	1	1	3	3	2	1	2
CO5: Student will solve problems related to Logical Venn Diagram, Number, Ranking and Time Sequence Test.	3	2	1	1	1	1	3	1	1	1	1	2	3	1	2

Legend:1–Slight (Low),2–Medium, 3–High



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Course Curriculum Map:

POs & PSOs No.	Cos No.& Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO1: Student will solve problems related to Calendars, Cause and Effect Reasoning, Clocks, Coding and Decoding.	SO1.1SO1.2S O1.3SO1.4 SO1.5		Unit 1 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10, 1.11,1.12,1.13,1.14,1.15	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO2: Student will solve problems related to Drawing Inference, Number Test, Sequence and Series.	SO2.1SO2.2S O2.3SO2.4 SO2.5		Unit-2 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15,	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3: Student will solve problems related to Alphabet Test, Alpha Numeric Sequence Puzzle, Analogy	SO3.1SO3.2 SO3.3SO3.4 SO3.5		Unit-3: 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3.15	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO4: Student will solve problems related to Blood Relations, Decision Making, Inserting Missing Characters Decoding.	SO4.1SO4.2S O4.3SO4.4 SO4.5		Unit-4: 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14,4.15	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO5: Student will solve problems related to Logical Venn Diagram, Number, Ranking and Time Sequence Test.	SO5.1SO5.2S O5.3SO5.4 SO5.5		Unit 5: 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14,5.15,	

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Semester-II

Course Code: 0IKS04 IKS

Course Title: Fundamentals of Indian Knowledge System

Pre- requisite: Creating awareness among the youths about the true history and past rich culture of India.

Rationale: India has very rich and versatile knowledge system and cultural heritage since antiquity. The Indian Knowledge systems was developed on life science, medical science, literature, drama, art, music, dance, astronomy, mathematics, architecture (Sthapatyaveda), chemistry, aeronautics etc, during ancient period. In this basic course, a special attention is given to the ancient and historical perspective of ideas occurrence in the ancient society, and implication to the concept of material world and religious, social and cultural beliefs. On the closer examination, religion, culture and science have appeared epistemological very rigidly connected in the Indian Knowledge System. This land of Bharat Bhumi has provided invaluable knowledge stuff to the society and the world in all sphere of life.

Course Outcomes:

- CO- IKS. 1:** To understand the ancient civilization, Indian Knowledge Systems, Concept of Panch Mahabhuta, Origin of name Bharat Varsha, Ancient Rivers, Ancient Universities and ancient agriculture.
- CO- IKS.II:** Students will have the ability to learn about ancient books, Religious places, basic concept of Indian dance, music and arts, and fundamental aspects of Sangeeta and Natyashashtra etc.
- CO- IKS.III:** Student will be able to gain knowledge on Vedic Science, Astronomy, Astrovastu, Vedic Mathematics, Aeronautics, Metallurgy, Nakhatras, Panchang, Concept of Zero, Pi and point etc.
- CO- IKS. IV:** Understanding on ancient Engineering, Science and Technology, Town Planning, Temple architecture, Chemistry and Metallurgy, Metal manufacturing etc.
- CO- IKS. V:** Student will able to understand about the Life, Nature and Health through basic concept of Ayurveda andYoga, Traditional Medicinal Systems, Ethnomedicine, Nature conservation, World Heritage Sites etc.



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Scheme of Studies:

Category of Course	Course Code	Course Title	Scheme of studies(Hours/Week)				Total Study Hours CI+LI+SW+SL	Total Credits (C)
			CI	LI	SW	SL		
VAC	OIKS04	Indian Knowledge System	2		1	1	4	2

Legend:

CI: Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Session Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Proposed examination scheme (Marking) as per the recommendation of University Grant Commission (UGC) for Under Graduate Courses in Fundamentals of Indian Knowledge Systems 2022-23 onwards

S. No.	Category of Course/Subject	Components of Marks				Total
		Semester End Examination (External)	Mid Term exam (Internal)	Assignment (Internal)	Practical Exam (Internal)	
1	Only Theory Subject Course					
2	Subject/ Course with theory and Practical					
3	Subject/ Course only Practical					

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

IKS. 1. To understand Indian Civilization and Indian Knowledge Systems

Approximate Hours

Item	Approximate Hours
CI	6
LI	



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SW	2
SL	1
Total	9

Session Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self Learning (SL)
SO 1.1. Understand Overview of Indian Knowledge Systems (IKS) SO 1.2. Understand Classification of Ancient IKS texts SO 1.3. Understand Introduction to Panch Mahabhutas (Earth, Water, Fire, Sky and Air) SO 1.4. Understand Origin of the name Bharatvarsha: the Land of Natural Endowments SO 1.5. Understand Rivers of ancient India (The Ganga, Yamuna, Godawari, Saraswati, Narmada, Sindhu and Kaveri) SO 1.6. Understand Ancient Agriculture and ancient Universities: Takshashila and Nalanda, Gurukul system		Unit-1. Indian Civilization and Indian Knowledge Systems 1.1. Overview of Indian Knowledge Systems (IKS) 1.2 Classification of Ancient IKS texts 1.3 Introduction to Panch Mahabhutas (Earth, Water, Fire, Sky and Air) 1.4 Origin of the name Bharatvarsha: the Land of Natural Endowments 1.5 Rivers of ancient India (The Ganga, Yamuna, Godawari, Saraswati, Narmada, Sindhu and Kaveri) 1.6 Agriculture system in ancient India, Ancient Universities: Takshashila and Nalanda, Gurukul system	Golden era of ancient India

SW-1 Suggested Sessional Work (SW):

a. Assignments:

- i. Concepts of Panch Mahabhuta, Classification of ancient texts, origin of ancient rivers

b. Mini Project:

- i. Ancient Universities: Takshashila and Nalanda,

c. Other Activities (Specify):



IKS. 2: Students will have the ability to apply the knowledge gained about Indian Art, Literature and Religious Places

Approximate Hours

Item	Approximate Hours
CI	6
LI	
SW	2
SL	1
Total	9

Session Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self Learning (SL)
SO 2.1. Understand the Ancient Indian Books: Vedas, Puranas, Shastras, Upanishads, Mahakavyas (Ramayana & Mahabharata), Smrities, Samhitas SO 2.2. Understand the Religious places: Puries, Dhams, Jyotirlinga, Shaktipeeths, Kumbha Mela SO 2.3. Understand the Legendary places of Madhya Pradesh: Ujjain, Chitrakoot, Omkareshwar, Bharhut, Maihar SO 2.4. Understand the Basic concept of Indian Art, Music and Dance, Indian Musical Instruments SO 2.5. Understand the Fundamental aspects of Sangeeta and Natya shastra SO 2.6. Understand the different schools of music, dance and		Unit-2. Indian Art, Literature and Religious Places 2.1. Ancient Indian Books: Vedas, Puranas, Shastras, Upanishads, Mahakavyas (Ramayana & Mahabharata), Smrities, Samhitas 2.2. Religious places: Puries, Dhams, Jyotirlinga, Shaktipeeths, Kumbha Mela 2.3. Legendary places of Madhya Pradesh: Ujjain, Chitrakoot, Omkareshwar, Bharhut, Maihar 2.4. Basic concept of Indian Art, Music and Dance, Indian Musical Instruments 2.5. Fundamental aspects of Sangeeta and Natya shastra 2.6. Different schools of music, dance and painting in different regions of India	1. Indian Art, Music and Dance



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painting in different regions of India			
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SW-2 Suggested Sessional Work (SW):

a. Assignments:

- i. Visit of Chitrakoot, Maihar and Bharhuta

b. Mini Project:

- ii. Kumbhmela, Story of Ramayana and Mahabharata

c. Other Activities (Specify):

IKS. 3: Student will be able to understand Ancient Science, Astronomy and Vedic Mathematics

Approximate Hours

Item	Approximate Hours
CI	6
LI	
SW	2
SL	1
Total	9

Session Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self Learning (SL)
SO 3.1. Understand Vedic Cosmology SO 3.2. Understand the Astronomy, Astrovastu, Vedang Jyotish, Nakshatras, Navagraha, Rashis, Vastushastra and their related plants SO 3.3. Understand the Time and Calendar, Panchang SO 3.4. Understand the Concept of Zero, Point, Pi -number system, Pythagoras SO 3.5. Understand the Vedic Mathematics, Vimana-Aeronautics, Basic idea of planetary model of Aryabhata		Unit-3. Ancient Science, Astronomy, Mathematics 3.1. Vedic Cosmology 3.2. Astronomy, Astrovastu, Vedang Jyotish, Nakshatras, Navagraha, Rashis, Vastushastra and their related plants 3.3. Time and Calendar, Panchang 3.4. Concept of Zero, Point, Pi -number system, Pythagoras 3.5. Vedic Mathematics, Vimana-Aeronautics, Basic idea of	1. Ancient Science, Astronomy and Vedic Mathematics



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SO 3.6. Understand the Varanamala of Hindi language based on classification of sounds on the basis of their origin, Basic purpose of science of Vyakarana		planetary model of Aryabhatta 3.6. Varanamala of Hindi language based on classification of sounds on the basis of their origin, Basic purpose of science of Vyakarana.	
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SW-2 Suggested Sessional Work (SW):

a. Assignments:

1. Varanamala of Hindi language based on classification of sounds on the basis of their origin

b. Mini Project:

1. Nakshatras, Navagraha and their related plants

c. Other Activities (Specify):

IKS. 4: Understand the Engineering, Technology and Architecture

Approximate Hours

Item	Approximate Hours
CI	6
LI	
SW	2
SL	1
Total	9

Session Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self Learning (SL)
SO 4.1. Understand the Engineering Science and Technology in Vedic and Post Vedic Era SO 4.2. Understand the Town and Home planning, Sthapatyaveda SO 4.3. Understand the Chemistry and Metallurgy as gleaned from archeological artifacts SO 4.4. Understand the Chemistry of Dyes, Pigments used in Paintings, Fabrics, Potteries and Glass		Unit-4. Engineering, Technology and Architecture 4.1.Engineering Science and Technology in Vedic and Post Vedic Era 4.2.Town and Home planning, Sthapatyaveda 4.3.Chemistry and Metallurgy as gleaned from archeological artifacts 4.4 Chemistry of Dyes, Pigments used in	2. Ancient Science, Astronomy and Vedic Mathematics



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SO 4.5. Understand the Temple Architecture: Khajuraho, Sanchi Stupa, Chonsath Yogini temple		Paintings, Fabrics, Potteries and Glass	
SO 4.6. Understand the Mining and manufacture in India of Iron, Copper, Gold from ancient times		4.5.Temple Architecture: Khajuraho, Sanchi Stupa, Chonsath Yogini temple 4.6.Mining and manufacture in India of Iron, Copper, Gold from ancient times	

SW-2 Suggested Sessional Work (SW):

a. Assignments:

- i. Varanamala of Hindi language based on classification of sounds on the basis of their origin

b. Mini Project:

- i. Nakshatras, Navagraha and their related plants

c. Other Activities (Specify):

IKS. 5: Understand about the Life, Nature and Health

Approximate Hours

Item	Approximate Hours
CI	6
LI	
SW	2
SL	1
Total	9

Session Outcomes (SOs)	Laboratory Instruction (LI)	Class room Instruction (CI)	Self Learning (SL)
SO 5.1. Understand the Fundamentals of Ayurveda (Charaka & Shushruta) and Yogic Science (Patanjali), Ritucharya and Dinacharya SO 5.2. Understand the Traditional system of Indian medicines (Ayurveda, Siddha, Unani and Homoeopathy) SO 5.3. Understand Fundamentals of Ethnobotany and Ethnomedicines of India		Unit-5. Life, Nature and Health 5.1.Fundamentals of Ayurveda (Charaka & Shushruta) and Yogic Science (Patanjali), Ritucharya and Dinacharya 5.2. Traditional system of Indian medicines (Ayurveda, Siddha, Unani and Homoeopathy) 5.3.Fundamentals of Ethnobotany and Ethnomedicines of India	1. Concept of Ayurveda and Yoga 2. Traditional system of Indian medicines 3. Ethnobotany and Ethnomedicines of India 4. World Heritage Sites



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SO 5.4. Understand the Nature Conservation in Indian ancient texts		5.4.Nature Conservation in Indian ancient texts	
SO 5.5. Understand the Introduction to Plant Science in Vrikshayurveda		5.5 Introduction to Plant Science in Vrikshayurveda	
SO 5.6. Understand the World Heritage Sites of Madhya Pradesh: Bhimbetka, Sanchi, Khajuraho		5.6.World Heritage Sites of Madhya Pradesh: Bhimbetka, Sanchi, Khajuraho	

SW-2 Suggested Sessional Work (SW):

a. Assignments:

- i. Visit to world Heritage Site Khajuraho

b. Mini Project:

- i. Ritucharya and Dincharya, Ethnomedicinal plants

c. Other Activities (Specify):

Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
IKS. 1: To understand Indian Civilization and Indian Knowledge Systems	6	2	1	9
IKS. 2: Students will have the ability to apply the knowledge gained about Indian Art, Literature and Religious Places	6	2	1	9
IKS. 3: Student will be able to understand the Ancient Science, Astronomy and Vedic Mathematics	6	2	1	9
IKS. 4: Understand the Engineering, Technology and Architecture	6	2	1	9
IKS. 5: Understand about the Life, Nature and Health	6	2	1	9
Total	30	10	5	45

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO 1	Indian Civilization and Indian Knowledge Systems	2	5	1	8
CO 2	Indian Art, Literature and Religious Places	2	6	2	8
CO 3	Ancient Science, Astronomy and Vedic Mathematics	2	6	5	13



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CO 4	Engineering, Technology and Architecture	2	4	4	10
CO 5	Life, Nature and Health	2	5	2	9
Total		10	26	14	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for **Indian Knowledge Systems** will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course teacher for above tasks. Teacher can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Role Play
6. Visit to Religious places, World Heritage Sites
7. Demonstration
8. ICT Based Teaching Learning (Video Demonstration/Tutorials CBT, Blog, Facebook, Twitter, Whatsapp, Mobile, Online sources)
9. Brainstorming

Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition & Year
1	<i>An Introduction of Indian Knowledge Systems: Concept and Applications</i>	Mahadevan, B.; Bhat V. R. and Pavana, Nagendra R. N.	Prentice Hall of India.	2022
2	<i>Indian Knowledge Systems: Vol. I and II.</i>	Kapoor, Kapil and Singh, A. K.	D.K. Print World Ltd	2005
3	<i>Science of Ancient Hindus: Unlocking Nature in Pursuit of Salvation</i>	Kumar, Alok	Create pace Independent Publishing	2014
4	<i>A History of Agriculture in India</i>	Randhava, M.S.	ICAR, New Delhi	1980
5	<i>Panch Mahabhuta,</i>	Yogcharya, Jnan Dev	Yog Satsang Ashram	2021
6	<i>The Indian Rivers</i>	Singh, Dhruv Sen	Springer	2018
7	<i>The Wonder That Was India</i>	Basam, Arthue Llewlllyn	Sidgwick & Jackson	1954



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8	<i>Ancient Cities, Sacred Skies: Cosmic Geometries and City Planning in Ancient India</i>	Malville, J. MacKim & Gujaral, Lalit M.	IGNCA & Aryan Books International, New Delhi	2000
9	<i>The Natya Shastra of Bharat Muni</i>	Jha, Narendra	Innovative Imprint, Delhi	2023
10	<i>Astronomy in India: A Historical Perspective</i>	Padmanabhan, Thanu	Indian National Science Academy, New Delhi & Springer (India).	2010
11	<i>History of Astronomy in India 2nd Ed.</i>	Sen, S.N. and Shukla, K.S.	INSA New Delhi	2001
12	<i>History of Indian Astronomy A Handbook</i>	Ramasubramanian, K.; Sule, Aniket and Vahia, Mayank	Science and Heritage Initiative, I.I.T. Mumbai and Tata Institute of Fundamental Research, Mumbai	2016
13	<i>Indian Mathematics and Astronomy: Some Landmarks</i>	Rao, Balachandra S.	Jnana Deep Publications, Bangalore, 3 rd Edition	. 2004
14	<i>Vedic Mathematics and Science in Vedas</i>	Rao, Balachandra S.	Navakarnataka Publications, Bengaluru	2019
15	<i>A History of Hindu Chemistry</i>	Ray, Acharya Prafulla Chandra	Repbl Shaibya Prakashan Bibhag, Centenary Edition, Kolkata	1902
16	<i>Early Indian Architecture: Cities and City Gates</i>	Coomeraswamy, Anand	Munciram Manoharlal Publishers	2002
17	<i>Theory and Practices of Temple Architecture in Medieval India: Bhojas samrangasutradhar and the Bhojpur Line Drawings</i>	Hardy, Adams	Dev Publishers & Distributors.	2015
18	<i>Indian Science and Technology in Eighteenth Century</i>	Dharmpal	Academy of Gandhian Studies, Hyderabad.	1971
19	<i>Science in India: A Historical Perspective</i>	Subbarayappa, B.V.	Rupa New Delhi	2013
20	<i>Fine Arts & Technical Sciences in Ancient India with special reference to Someswara's Manasollasa</i>	Mishra, Shiv Shankar	Krishnadas Academy, Varanasi	1982



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21	<i>Fundamental Principles of Ayurveda, Volume One</i>	Lad, Vasant D.	The Ayurvedic Press, Albuquerque, New Mexico.	2002
22	<i>Charak Samhita</i> , Chaukhamba	Pandey, Kashinath and Chaturvedi Gorakhnath	Vidya Bhawan, Varanasi	
23	<i>Ayurveda: The Science of Self-Healing</i>	Lad, Vasant D.	Lotus Press: Santa Fe	1984
24	<i>Ayurveda: Life, Health and Longevity</i>	Svoboda, Robert E	Penguin: London	1992
25	<i>Plants in the Indian Puranas</i>	Sensarma, P.	Naya Prokash, Calcutta	1989
26	<i>Indian Cultural Heritage Perspective for Tourism</i>	Singh, L. K.	Gyan Publishing House, Delhi	2008
27	<i>Glimpses of Indian Ethnobotany</i>	Jain, S.K.	Oxford & IBH Publishing Company Private Limited, New Delhi	1981
28	Manual of Ethnobotany	Jain, S.K.	Scientific Publishers, Jodhpur	2010

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Department of Commerce
Curriculum of B.Com CAP
(Revised as on 01.08.2023)

Semester-III

Course Code: 01AC303 **Advanced Accounting –I**

Course Title : **Advanced Accounting –I**

Pre- requisite: Student should have basics of communication.

Rationale: The rationale for the syllabus encompasses equipping students with essential communication and interpersonal skills vital for professional success. Pre-interview grooming and body language training enhance interview performance. Group discussion skills foster collaborative problem-solving. Teamwork and corporate etiquette promote effective collaboration and professional conduct, aligning with modern workplace demands for cohesive and skilled professionals.

Course Outcomes:

Course Outcomes: After studying this subject.

CO 1: Students will identify and apply the relevant Accounting Standards to different financial reporting scenarios, understanding their applicability.

CO 2: Students will apply Accounting Standard 1 to disclose accounting policies effectively in financial statements and students will prepare and interpret cash flow statements in accordance with Accounting Standard 3.

CO 3: Students will apply concepts Asset-Based Accounting Standards, including Accounting Standard 2 for inventory valuation, Accounting Standard 10 for property, plant, and equipment, and Accounting Standard 19 for lease accounting and Students will understand and apply Accounting Standard 13 for accounting investments, Accounting Standard 26 for intangible assets, and Accounting Standard 28 for impairment of assets.

CO 4: Students will apply Accounting Standard 15 for employee benefits and AS 29 (Revised) for provisions, contingent liabilities, and contingent assets in financial reporting and Students will understand and apply Accounting Standards that impact financial statements, such as Accounting Standard 4 for contingencies, Accounting Standard 11 for foreign exchange rates, and Accounting Standard 22 for income taxes.

CO 5: Students will apply Accounting Standard 7 for accounting construction contracts and Accounting Standard 9 for revenue recognition effectively and Students will understand and apply Accounting Standard 12 for accounting government grants and apply various other Accounting Standards that impact financial reporting for different transactions and events.



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Scheme of Studies:

Course Category	Course Code	Course Title	Scheme of studies (Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
(MJC)	01AC303	Advanced Accounting –I	6	0	2	1	9	6

- Legend:**
- CI:** Class room Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini project etc.),
 - SL:** Self Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course Category	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(MJC)	01AC303	Advanced Accounting –I	15	20	5	5	5	50	(ESA)	(PRA+ESA)	



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Department of Commerce

Curriculum of B.Com Hons. CAP Program

(Revised as on 01.08.2023)

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO 1: Students will identify and apply the relevant Accounting Standards to different financial reporting scenarios, understanding their applicability.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Understand the purpose and significance of accounting standards. Grasp the framework for preparing and presenting financial statements. Identify the applicability and compliance requirements of accounting standards. Analyze the impact of accounting standards on financial reporting. Evaluate recent developments and emerging issues in accounting standards. 		<ol style="list-style-type: none"> Overview of accounting standards Historical development of accounting standards Objectives and benefits of accounting standards Framework for financial statement preparation Principles underlying accounting standards Applicability of accounting standards International Financial Reporting Standards (IFRS) Generally Accepted Accounting Principles (GAAP) Regulatory bodies overseeing accounting standards Importance of compliance with accounting standards Evolution of accounting standards globally Role of accounting standards in financial reporting Conceptual framework for financial reporting Key components of financial statements Criteria for recognition and measurement Disclosure requirements under accounting standards Challenges in implementing accounting standards Recent developments in accounting standards Emerging issues in accounting standards Future trends in accounting standards 	<ol style="list-style-type: none"> Understanding GAAP and IFRS Exploring the conceptual framework of financial reporting

SW-1 Suggested Sessional Work (SW):

Assignment: Prepare a report comparing GAAP and IFRS.

Mini Project: Analyze the impact of recent developments in accounting standards on a specific industry.

Other Activity: Conduct a group discussion on the challenges of implementing accounting standards.



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CO 2: Students will apply Accounting Standard 1 to disclose accounting policies effectively in financial statements and students will prepare and interpret cash flow statements in accordance with Accounting Standard.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Understand the purpose and scope of presentation-based accounting standards. Comprehend the disclosure requirements for accounting policies. Demonstrate proficiency in preparing and analyzing cash flow statements. Interpret segment reporting information for decision-making. Evaluate related party transactions and disclosures for transparency. 		<ol style="list-style-type: none"> Overview of presentation-based accounting standards Accounting policies disclosure requirements Preparation and presentation of cash flow statements Segment reporting guidelines and requirements Related party disclosure criteria Calculation and presentation of earnings per share Accounting treatment for discontinuing operations Interim financial reporting regulations Importance of transparency in financial reporting Interpretation of accounting policies in financial statements Components of cash flow statements Segmentation criteria for segment reporting Identification of related parties and disclosures Calculation methods for earnings per share Reporting requirements for discontinued operations Timing and content of interim financial reports Impact of accounting standards on financial disclosures Compliance challenges with presentation-based standards Recent updates in presentation-based accounting standards Best practices in implementing presentation-based standards 	<ol style="list-style-type: none"> Interpretation of cash flow statements Analysis of earnings per share calculations

SW-1 Suggested Sessional Work (SW):

Assignment: Prepare a comparative analysis of accounting policies disclosures in two companies.

Mini Project: Analyze the segment reporting practices of a multinational corporation.

Other Activity: Conduct a case study discussion on related party disclosures and their implications.



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CO 3: Students will apply concepts Asset-Based Accounting Standards, including Accounting Standard 2 for inventory valuation, Accounting Standard 10 for property, plant, and equipment, and Accounting Standard 19 for lease accounting and Students will understand and apply Accounting Standard 13 for accounting investments, Accounting Standard 26 for intangible assets, and Accounting Standard 28 for impairment of assets.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Understand the valuation methods and cost flow assumptions for inventory. Apply recognition criteria and measurement principles to property, plant, and equipment. Evaluate the classification and measurement of investments. Analyze the treatment of borrowing costs during construction projects. Interpret lease agreements and apply accounting standards to lease transactions. 		<ol style="list-style-type: none"> Valuation methods for inventory Cost flow assumptions (FIFO, LIFO, weighted average) Lower of cost or market rule for inventory Property, plant, and equipment recognition criteria Measurement of property, plant, and equipment Depreciation methods (straight-line, declining balance) Accounting for repairs and maintenance Classification of investments (equity, debt, derivatives) Initial recognition and measurement of investments Subsequent measurement of investments (cost, fair value) Accounting for borrowing costs during construction Capitalization criteria for borrowing costs Lease classification (finance lease, operating lease) Initial recognition and measurement of leases Subsequent measurement and accounting for lease payments Identification and recognition of intangible assets Measurement of intangible assets (cost, fair value) Recognition and measurement of impairment losses Impairment testing methods Accounting for reversals of impairment losses 	<ol style="list-style-type: none"> Intangible asset recognition criteria Impairment testing methods

SW-1 Suggested Sessional Work (SW):

Assignment: Prepare a valuation report for inventory using different cost flow assumptions.

Mini Project: Analyze the impact of lease classification on financial statements for a company.

Other Activity: Conduct a case study discussion on the recognition and measurement of intangible assets.



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CO 4: Students will apply Accounting Standard 15 for employee benefits and AS 29 (Revised) for provisions, contingent liabilities, and contingent assets in financial reporting and Students will understand and apply Accounting Standards that impact financial statements, such as Accounting Standard 4 for contingencies, Accounting Standard 11 for foreign exchange rates, and Accounting Standard 22 for income taxes.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Understand the recognition and measurement of employee benefits. Apply accounting standards to provisions, contingent liabilities, and contingent assets. Evaluate the impact of events occurring after the balance sheet date on financial statements. Analyze the effects of changes in foreign exchange rates on financial statements. Interpret the accounting treatment for income taxes and related disclosures. 		<ol style="list-style-type: none"> Recognition and measurement of employee benefits Types of employee benefits (salaries, pensions, leave) Accounting treatment for termination benefits Disclosure requirements for employee benefits Recognition criteria for provisions Measurement of provisions (best estimate, discounted cash flows) Accounting for contingent liabilities Disclosure requirements for contingent assets Recognition criteria for contingencies Measurement of contingencies (probability assessment) Accounting treatment for events after the balance sheet date Disclosure requirements for subsequent events Identification of foreign exchange rate changes Recognition criteria for foreign exchange gains and losses Measurement of foreign exchange gains and losses Accounting for income taxes Recognition criteria for income tax liabilities and assets Measurement of income tax liabilities and assets Recognition and measurement of deferred tax assets and liabilities Disclosure requirements for income taxes 	<ol style="list-style-type: none"> Calculation of employee benefits obligations Assessment of provisions and contingencies

SW-1 Suggested Sessional Work (SW):

Assignment: Prepare a report on the recognition and measurement of employee benefits for a specific company.

Mini Project: Analyze the impact of changes in foreign exchange rates on financial statements for a multinational corporation.

Other Activity: Conduct a case study discussion on the accounting treatment of income taxes for a multinational corporation.



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CO 5: Students will apply Accounting Standard 7 for accounting construction contracts and Accounting Standard 9 for revenue recognition effectively and Students will understand and apply Accounting Standard 12 for accounting government grants and apply various other Accounting Standards that impact financial reporting for different transactions and events.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Understand the principles and application of accounting standards. Apply accounting standards to specific scenarios in financial reporting. Analyze the implications of accounting standards on financial statements. Communicate effectively regarding accounting standards and their impact. Demonstrate compliance with accounting standards in practical contexts. 		<ol style="list-style-type: none"> Recognition and measurement of contingencies Disclosure requirements for contingencies Identification of events after the balance sheet date Accounting treatment for subsequent events Recognition criteria for foreign exchange rate changes Measurement of foreign exchange gains and losses Accounting for income taxes Recognition and measurement of deferred tax assets/liabilities Revenue recognition criteria Measurement of revenue Accounting for construction contracts Percentage-of-completion method Accounting for government grants Recognition criteria for government grants Measurement of government grants Disclosure requirements for government grants Application of accounting standards in financial statement preparation Impact of accounting standards on financial analysis Interpretation of accounting standards for decision-making Compliance with accounting standards in financial reporting 	<ol style="list-style-type: none"> Analysis of revenue recognition criteria Interpretation of government grant accounting requirements

SW-1 Suggested Sessional Work (SW):

Assignment: Prepare a report analysing the impact of events after the balance sheet date on financial statements.

Mini Project: Analyse revenue recognition methods for a construction project.

Other Activity: Conduct a case study discussion on the accounting treatment of government grants in a specific industry.



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SL)	Total hour (CI+SW+SI)
CO 1: Students will identify and apply the relevant Accounting Standards to different financial reporting scenarios, understanding their applicability.	18	2	1	21
CO 2: Students will apply Accounting Standard 1 to disclose accounting policies effectively in financial statements and students will prepare and interpret cash flow statements in accordance with Accounting Standard 3.	18	2	1	21
CO 3: Students will apply concepts Asset-Based Accounting Standards, including Accounting Standard 2 for inventory valuation, Accounting Standard 10 for property, plant, and equipment, and Accounting Standard 19 for lease accounting and Students will understand and apply Accounting Standard 13 for accounting investments, Accounting Standard 26 for intangible assets, and Accounting Standard 28 for impairment of assets.	18	2	1	21
CO 4: Students will apply Accounting Standard 15 for employee benefits and AS 29 (Revised) for provisions, contingent liabilities, and contingent assets in financial reporting and Students will understand and apply Accounting Standards that impact financial statements, such as Accounting Standard 4 for contingencies, Accounting Standard 11	18	2	1	21
CO 5: Students will apply Accounting Standard 7 for accounting construction contracts and Accounting Standard 9 for revenue recognition effectively and Students will understand and apply Accounting Standard 12 for accounting government grants and apply various other Accounting Standards that impact financial reporting for different transactions and events.	18	2	1	21
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	CO 1: Students will identify and apply the relevant Accounting Standards to different financial reporting scenarios, understanding their applicability.	01	01	03	05
CO-2	CO 2: Students will apply Accounting Standard 1 to disclose accounting policies effectively in financial statements and students will prepare and interpret cash flow statements in accordance with Accounting Standard 3.	01	01	03	05
CO-3	CO 3: Students will apply concepts Asset-Based Accounting Standards, including Accounting Standard 2 for inventory valuation, Accounting Standard 10 for property, plant, and equipment, and Accounting Standard 19 for lease accounting and Students will understand and apply Accounting Standard 13 for accounting investments, Accounting Standard 26 for intangible assets, and Accounting Standard 28 for impairment of assets.	-	03	10	13
CO-4	CO 4: Students will apply Accounting Standard 15 for employee benefits and AS 29 (Revised) for provisions, contingent liabilities, and contingent assets in financial reporting and Students will understand and apply Accounting Standards that impact financial statements, such as Accounting Standard 4 for contingencies, Accounting Standard 11 for foreign exchange rates, and Accounting Standard 22	-	03	10	13
CO-5	CO 5: Students will apply Accounting Standard 7 for accounting construction contracts and Accounting Standard 9 for revenue recognition effectively and Students will understand and apply Accounting Standard 12 for accounting	01	03	10	14



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	government grants and apply various other Accounting Standards that impact financial reporting for different transactions and events.				
Total		03	11	36	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Auditing will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition & Year
1	Advanced Accounts. Vol.-I.	Shukla, M.C., T.S. Grewal and S.C.Gupta	S. Chand & Co.,	Revised edition 21 edition 2020
2	Financial Accounting	Maheshwari, S.N.and S. K. Maheshwari	Vikas Publishing House	
3	Financial Accounting	Shukla S.M.	Sahitya Bhavan Publication House Agra	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Cos,POs and PSOs Mapping

Course Title: B.Com CAP III Sem.

Course Code: **01AC303**

Course Title: **Advanced Accounting –I**

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-
CO 1: Students will identify and apply the relevant Accounting Standards to different financial reporting scenarios, understanding their applicability.	3	1	3	1	1	1	1	2	1	1	1	1	1	1	1
CO 2: Students will apply Accounting Standard 1 to disclose accounting policies effectively in financial statements and students will prepare and interpret cash flow statements in accordance with Accounting Standard 3.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1
CO 3: Students will apply concepts Asset-Based Accounting Standards, including Accounting Standard 2 for inventory valuation, Accounting Standard 10 for property, plant, and equipment	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1
CO 4: Students will apply Accounting Standard 15 for employee benefits and AS 29 (Revised) for provisions, contingent liabilities, and contingent assets in financial reporting and	3	1	3	1	1	1	1	2	1	1	1	1	1	1	1
CO 5: Students will apply Accounting Standard 7 for accounting construction contracts and Accounting Standard 9 for revenue recognition effectively and	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1

Legend:1–Slight (Low),2–edium, 3–High



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Course Curriculum Map:

POs & PSOs No.	Cos No. & Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 1: Students will identify and apply the relevant Accounting Standards to different financial reporting scenarios, understanding their applicability.	SO1.1SO1.2 SO1.3SO1.4 SO1.5		Unit 1 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14,1.15,1.16, 1.17,1.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2: Students will apply Accounting Standard 1 to disclose accounting policies effectively in financial	SO2.1SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 error.2.1,2.2,2.3,2.4,2.5,2.6, 2.7,2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.1 5,2.16,2.17,2.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 3: Students will apply concepts Asset-Based Accounting Standards, including Accounting Standard 2 for inventory valuation, Accounting Standard 10 for property, plant, and equipment,	SO3.1SO3.2 SO3.3 SO3.4SO3.5		Unit-3: 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,3.9,3.10,3 .11,13.12,3.13,3.14,3.15,3.16,3.17,3.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Students will apply Accounting Standard 15 for employee benefits and AS 29 (Revised) for provisions, contingent liabilities, and contingent assets in financial reporting and Students will understand and apply Accounting Standards that impact financial statements	SO4.1SO4.2 SO4.3SO4.4 SO4.5		Unit- 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,4.9,4.10 ,4.11,4.12,4.13,4.14,4.15,4.16,4.17,4.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Students will apply Accounting Standard 7 for accounting construction contracts	SO5.1SO5.2 SO5.3SO5.4 SO5.5		Unit 5: 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,5.9,5.10. ,5.11,5.12,5.13,5.14,5.15,5.16,5.17,5.1 8	

Curriculum development team:

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Department of Commerce

Curriculum of B.Com CAP

(Revised as on 01.08.2023)

Semester-III

Course Code: 02TA303 DIRECT TAX PRACTICES I

Course Title : Direct Tax Practices I

Pre- requisite: Student should have acquire expert knowledge of practical and procedural aspects relating to Direct Tax & Indirect Tax Laws.

Rationale: 'It's all about the Tax!'
The students understanding of the provisions of income-tax law and goods and services tax law and to acquire the ability to apply such knowledge to make computations and address application-oriented issues. studying Direct & Indirect Tax Practices under the commerce should possess to develop the knowledge and skills to manage the Direct & of individuals, communities, and businesses. Students will develop the knowledge and skills necessary to calculate income, tax liabilities. Direct Tax Practices gives students the tools to make real life calculate total income, tax liabilities or receivable to or from government.

Course Outcomes:

CO.1: Students will be able to understand the background and functioning of the taxation system in India and students will gain a comprehensive overview of basic concepts in income tax, including residential status, scope of total income, and tax rates.

CO.2: Apply the relevant provisions to when income is chargeable under the head "Income from house property.

CO.3: Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary.

CO.4: Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.

CO.5: Apply the relevant provisions to when income is chargeable under the head income under the head "Capital Gains" and "Income from Other Sources.



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Scheme of Studies:

Course category	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
(MNC)	02TA303	Direct Tax Practices I	5	0	2	1	9	6

- Legend:**
- CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini project etc.),
 - SL:** Self Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course category	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(MNC)	02TA303	Direct Tax Practices I	15	20	5	5	5	50	(ESA)	(PRA+ESA)	100



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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Students will be able to understand the background and functioning of the taxation system in India and students will gain a comprehensive overview of basic concepts in income tax, including residential status, scope of total income, and tax rates.

Approximate Hours

Item	Appx Hrs.
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO1.1 apply the relevant provisions to determine the residential status of different persons;</p> <p>SO1.2 apply the relevant provisions to determine the total income of a person based on his residential status.</p> <p>SO1.3 compute tax on non-agricultural income by applying the concept of partial integration of agricultural income with non-agricultural income;</p> <p>SO1.4 Recognise the previous year and assessment year for the purpose of computing income chargeable to tax under the Income-tax Act, 1961;</p> <p>SO1.5 apply the rates of tax applicable on different components of total income of a person for the purpose of determining the tax liability of such person.</p>		<p>Unit-1.0 Students will be able to understand the background and functioning of the taxation system in India and students will gain a comprehensive overview of basic concepts in income tax, including residential status, scope of total income, and tax rates.</p> <p>1.1. Concept of Residential status of Individuals, HUF, 1.2. Concept of Residential status of AoP, BoI and Companies . 1.3 Exemption under section 10 vis-a-vis Deduction under Chapter VI-A 1.4. Meaning of “Income received or deemed to be received -1 1.5. Meaning of income ‘accruing’ and ‘arising, Income deemed to accrue or arise in India 1.6. meaning of tax, why are taxes levied 1.7. Overview of Income-tax law in India, Levy of Income-tax 1.8. Concept of Previous Year and Assessment Year 1.9. Concept of Undisclosed sources of income. 1.10. apply the rates of tax applicable on different components of total income of a person for the purpose of determining the tax liability of such person.</p>	<p>1. apply the relevant provisions to determine the residential status of different persons;</p> <p>2. apply the rates of tax applicable on different components of total income of a person for the purpose of determining the tax liability of such person</p>

SW-1 Suggested Sessional Work (SW):



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- a. **Assignments:** apply the relevant provisions to determine the residential status of different persons;
 b. **Other Activities (Specify):** Dissection on Previous Year and Assessment Year.

CO.2: Apply the relevant provisions to when income is chargeable under the head “Income from house property.

Approximate Hours

Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO2.1 Concept of determine annual value of different categories of house property; SO2.2 Compute income from house property for different categories of house property SO2.3. Concept of Treatment of income from Co-owned Property SO2.4. Determination of Annual Value [Section 23] SO2.5. Income from house property situated outside India.	.	Unit 2.0 Apply the relevant provisions to when income is chargeable under the head “Income from house property. 2.1. Concept of Deemed Ownership [Section 27] . 2.2. Concept of Treatment of income from Co-owned Property. 2.3. Provision for Arrears of Rent and Unrealized Rent received subsequently. 2.4. Concept of Inadmissible Deductions 2.5. Computation of “Income from house property” for different categories of property. 2.6. Deductions from Annual Value. 2.7. Determination of Annual Value [Section 23] 2.8. Income from house property situated outside India. 2.9. Concept of Composite Rent. 2.10. Conditions for Chargeability.	1. Concept of Chargeability, Conditions for Chargeability. 2. Concept of determine annual value of different categories of house property.

SW-2 Suggested Sessional Work (SW):

a. **Assignments:** Treatment of income from Co-owned Property

b. **Other Activities (Specify):** Concept of Deemed Ownership, Inadmissible Deductions.



CO.3: Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary

Approximate Hours

Item	Appx Hours
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO3.1: Identify the point of time when salary income is chargeable to tax; SO3.2. Identify the allowances which are exempt and perquisites which are tax free; SO3.3. Compute the income chargeable to tax under the head "Salaries". 3.4. Provision and Calculation of perquisite of Motor car 3.5 Provision of Use of movable assets by employee/ any member of his household	.	Unit-3 : Apply the relevant provisions to when income is chargeable under the head "Income from house property and income under the head "Salaries" 3.1. Concept of Basis of Charge. 3.2. Provision and Computation of House Rent Allowance, 3.3. Provision and Computation of Gratuity 3.4. Provision and Computation of pension 3.5. Provision and Computation of leave salary 3.6. Provision and Computation of Retrenchment Compensation. 3.7. Provision and Computation of Voluntary Retirement Compensation 3.8. Provision of Leave Travel Concession 3.9. Concept Provident Funds - Exemption & Taxability provisions 3.10. Provision and Calculation of Rent-free residential accommodation. 3.11. Provision of Use of movable assets by employee/ any member of his household 3.12. Provision and Calculation of perquisite of Motor car. 3.13. Calculation of exemption of Allowance/ Terminal benefit/Valuation of perquisite. 3.14. Provision of Deductions from gross salary. 3.15. Provision of salary is paid in arrears or in advance. 3.16. Provision and Calculation of perquisite of transfer of movable assets. 3.17. Provision and Calculation of perquisite of Interest free or concessional loan. 3.18. Computation of gross salary. 3.19. Tax treatment of medical benefits, allowances and mediclaim premium in the hands of individual 3.20. Computation of Computation of Taxable Salary.	1. Concept of Basis of Charge. 2. Provision and Computation of Gratuity

SW-3 Suggested Sessional Work (SW):

- a. Assignments:** Provision and Calculation of perquisite of Motor car
- b. Other Activities (Specify):** Distinguish between perquisite and Allowance.



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CO.4: Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.

Approximate Hours

Item	Appx Hours
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO4.1 Meaning and concept of identify the expenditures/payments which are admissible as deduction, know the conditions to be satisfied to avail such deductions, the limits, if any, specified in respect thereof;</p> <p>SO4.2 compute the deductions available while computing business income applying the relevant provisions;</p> <p>SO4.3 identify the expenditures/payments which are not admissible as deduction;</p> <p>SO4.4 Concept of specified business Sec 35AD.</p> <p>SO4.5. Meaning and concept of Speculation Business.</p>		<p>Unit4. Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.</p> <p>4.1 Meaning of 'Business' and 'Profession.</p> <p>4.2. Concept of Income chargeable under the head "Profits and gains of business or profession"</p> <p>4.3. Computation of Profits and Gains from Business or Profession.</p> <p>4.4. Admissible Deductions [Sections 30 to 37]</p> <p>4.5. Inadmissible Deductions [Section 40]</p> <p>4.6. Expenses or Payments Not Deductible in certain circumstances [Section 40A]</p> <p>4.7. Certain Deductions to be made only on Actual Payment</p> <p>4.8. Concept of specified business Sec 35AD.</p> <p>4.9. Meaning and concept of Speculation Business.</p> <p>4.10. Profits chargeable to tax [Section 41].</p> <p>4.11. Compulsory Maintenance of Accounts [Section 44AA]</p> <p>4.12. Audit of Accounts of certain persons carrying on business or profession.</p> <p>4.13. Special provisions for computing profits and gains of business on Presumptive Basis.</p> <p>4.14. Computation of business income in cases where income is partly agricultural and partly business in nature.</p> <p>4.15. Changes in the Rate of Exchange of Currency [Section 43A]</p>	<p>1. Concept of Income chargeable under the head "Profits and gains of business or profession"</p> <p>2. Certain Deductions to be made only on Actual Payment</p>

SW-4 Suggested Sessional Work (SW):

a. Assignments: Write Inadmissible Deductions [Section 40.

b. Other Activities (Specify): Discussion on matter of computing profits and gains of business on Presumptive Basis.



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CO.5: Apply the relevant provisions to when income is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources.

Approximate Hours

Item	Appx Hours
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO5.1. compute the capital gains chargeable to tax after deducting the exemptions available in respect of capital gains</p> <p>SO5.2. compute the tax liability applying the special rates of tax on long-term capital gains and short-term capital gains and the normal rates of tax.</p> <p>SO5.3. examine the transactions of receipt of money and property without consideration or for inadequate consideration to determine whether such receipts are chargeable to tax under Income from Other Sources head.</p> <p>SO5.4. Compute the tax on casual income by applying the rate of tax applicable on such income.</p> <p>SO5.5. Compute the income chargeable to tax under Income from Other Sources head.</p>		<p>Unit-5 Apply the relevant provisions to when income is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources.</p> <p>5.1. Concept of Capital Asset. Short Term and Long Term Capital Assets.</p> <p>5.2. Transfer: What it Means? [Section 2(47)]</p> <p>5.3. Scope and year of Chargeability [Section 45]</p> <p>5.4. Capital Gains on distribution of assets by companies in liquidation [Section 46].</p> <p>5.5. Capital Gains on Buyback of shares or specified securities [Section 46A]</p> <p>5.6. Transactions not regarded as transfer [Sec. 47].</p> <p>5.7. Mode of computation of Capital Gains.</p> <p>5.8. Ascertainment of cost in specified circumstances.</p> <p>5.9. Cost of Acquisition [Section 55(2)].</p> <p>5.10. Cost of Improvement [Section 55(1)]</p> <p>5.11. Computation of Capital Gains in case of Depreciable Assets [Sections 50 & 50A]</p> <p>5.12. Capital Gains in respect of Slump Sale.</p> <p>5.13. Deemed Full Value of Consideration for Computing Capital Gains.</p> <p>5.14. Exemption of Capital Gains [Sec.54 to 54F]</p> <p>5.15. ax on short-term capital gains in respect of equity shares/units of an equity oriented fund [Section 111A]</p> <p>5.16. Incomes chargeable under this head [Sec. 56]</p> <p>5.17. Applicable rate of tax in respect of Casual Income [Section 115BB].</p> <p>5.18. Deductions Allowable [Section 57].</p> <p>5.19. Deductions Not Allowable [Section 58].</p> <p>5.20. Deemed Income chargeable to tax [Sec. 59]</p>	<p>1. Concept of Capital Asset. Short Term and Long Term Capital Assets.</p> <p>2. Transfer: What it Means? [Section 2(47)]</p>

SW-5 Suggested Sessional Work (SW):

a. Assignments: Computation of Capital Gains in case of Depreciable Assets [Sec. 50 & 50A]

b. Other Activities (Specify): Discussion Capital Gains in respect of Slump Sale.



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
1AC 101.1 Students will be able to understand the background and functioning of the taxation system in India and students will gain a comprehensive overview of basic concepts in income tax, including residential status, scope of total income, and tax rates.	10	2	1	13
1AC 101.2: Apply the relevant provisions to when income is chargeable under the head “Income from house property	10	2	1	13
1AC 101.3: Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary	20	2	1	23
1AC 101.4: Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.	15	2	1	18
1AC 101.5: Apply the relevant provisions to when income is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources.	20	2	1	23
Total Hours	75	10	05	90

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Students will be able to understand the background and functioning of the taxation system in India and students will gain a comprehensive overview of basic concepts in income tax, including residential status, scope of total income, and tax rates.	01	01	03	05
CO-2	Apply the relevant provisions to when income is chargeable under the head “Income from house property.	01	01	03	05
CO-3	Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary.	-	03	10	13
CO-4	Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.	-	03	10	13
CO-5	Apply the relevant provisions to when income is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources.	01	03	10	14
Total		03	11	36	50

Legend: R: Remember, U: Understand, A: Apply



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The end of semester assessment for Direct Tax Practices I will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

6. Improved Lecture
7. Tutorial
8. Case Method
9. Group Discussion
10. Brainstorming

Suggested Learning Resources:

(b) Books :

S. No.	Title	Author	Publisher	Edition & Year
1	Income tax Law & Tax planning,	H.C. Mehrotra	Sahitya Bhawan Publication	
2	Taxation,	K.L. Singhania,	Taxmen publication	
4	Lecture note provided by Dept. of Commerce AKS University, Satna.			



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Cos, POs and PSOs Mapping

Course Title: B.Com Hons CAP

Course Code : 02TA303

Course Title: Direct Tax Practices I

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO.1: Students will be able to understand the background and including residential status, scope of total income, and tax rates.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.2: Apply the relevant provisions to when income is chargeable under the head "Income from house property.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.3: Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.4: Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.5: Apply the relevant provisions to when income	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1



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is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources																
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Legend: 1 – Slight (Low), 2 – Medium, 3 – High



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Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Students will be able to understand the background and including residential status, scope of total income, and tax rates.	SO1.1 SO1.2 SO1.3SO1.4 SO1.5		Unit 1. Direct Taxes at a Glance: Background of Taxation system in India, Residential Status & Basis of Charge; Scope of Total Income; Tax Rates.1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2 : Apply the relevant provisions to when income is chargeable under the head “Income from house property.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 Apply the relevant provisions to when income is chargeable under the head “Income from house property 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary.	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 Apply the relevant provisions to when income is chargeable under the head Computation Income from Salary 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3.15,3.16,3.17,3.18,3.19,3.20.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4 Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession	SO4.1 SO4.2 SO4.3SO4.4 SO4.5		Unit-4 Apply the relevant provisions to when income is chargeable under the head Profits and gains of business or profession.4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14,4.15.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Apply the relevant provisions to when income is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources	SO5.1 SO5.2 SO5.3SO5.4 SO5.5		Unit 5: Apply the relevant provisions to when income is chargeable under the head income under the head “Capital Gains” and “Income from Other Sources 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14,5.15,5.16,5.17, 5.18,5.19,5.20.	



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Curriculum of B.Com Hons. CAP Program

(Revised as on 01.08.2023)

Semester-III

Course Code: 03LW304

Course Title: Company law and other law I

Pre-requisite: Students should have basic knowledge of the basics of company law & its use for organization.

Rationale: As part of their studies in company law, students need to have a strong foundation in the historical background and sources of company laws. This includes an understanding of Jurisprudence of Company Law , Shares and Share Capital, Members and Shareholders, Debt Instruments, Distribution of Profits. In addition, students should gain a basic understanding of various types of case studies, their applications, and the Indian regulatory authorities responsible for enforcing them in society & business.

Course Outcomes:

CO.1 : Acquire knowledge about the basics of corporate law, including , Jurisprudence of Company Law; Meaning, Nature, Features of a company as per act 2013.

CO.2: Acquire the basic concept of about the Shares and Share Capital Meaning and types of Capital; Concept of issue and allotment; Issue of Share related to company.

CO.3 : Exposed to Members and Shareholders & Register of Members various elements of Register of Members; Rights of Members.

CO.4 : Familiarize and understand the concise overview of debt Instruments, Issue and redemption of debentures and charges of company as per Act 2013.

CO.5: Acquire the basic concept of about the Distribution of Profits , Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend; Unpaid Dividend Account; Investor Education and Protection Fund.



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Semester-III

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)				Total Study Hours (CI+LI+SW+SL)	Total Credits (C)
			CI	LI	SW	SL		
(OEC)	03LW304	Company law and other law I	4	0	2	1	7	4

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field, or other locations using different instructional strategies)
SW: Sessional Work (includes assignment, seminar, mini project, etc.),
SL: Self Learning,
C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of the teacher to ensure the outcome of Learning.

Scheme of Assessment:

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(OEC)	03LW304	Corporate Law Framework	15	20	5	5	5	50	50	100	



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CO.1 : Acquire knowledge about the basics of corporate law, including , Jurisprudence of Company Law; Meaning, Nature, Features of a company as per act 2013.

Approximate Hours

Item	AppX Hrs
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO1.1 Understand the Concept, Definitions and Jurisprudence of Company Law.</p> <p>SO1.2 Familiarize with Meaning, Nature, Features of a company.</p> <p>SO1.3 Understand the concept of Judicial acceptance of the company as a separate legal entity.</p> <p>SO1.4 Familiarize and understand the concise overview of Concept of Corporate Veil.</p> <p>SO1.5 Understand the Applicability of Companies Act</p>	.	<p>Unit-1.0 Introduction of company Laws</p> <p>1.1. Origin of company law.</p> <p>1.2. Introduction - Jurisprudence of Company Law.</p> <p>1.3. History and Development of the Concept of Company Law in India</p> <p>1.4. The Companies Act, 1956-Based committee Recommendations</p> <p>1. 5. The Companies Act, 2013</p> <p>1.6. Agencies under MCA-21</p> <p>1.7. Nature and Characteristics of a Company</p> <p>1.8. Company vis-a-vis other forms of Business</p> <p>1.9. Doctrine of Lifting of or Piercing the Corporate Veil.</p> <p>1.10. Distinction with Other Forms of Business.</p> <p>1.11. Use of corporate veil for hiding criminal activities</p> <p>1.12. Formation and Incorporation of a Company</p> <p>1.13. Statutory Recognition of lifting of Corporate Veil.</p> <p>1.14. Role & responsibility under Companies Act 2013.</p> <p>1.15.Key concept under companies act 2013.</p>	<p>3. Make a study on companies amendments .</p> <p>4. Make differentiation in companies act 1956 & 2013</p>

SW-1 Suggested Sessional Work (SW):

- a. **Assignments:** Comparison between Modern & traditional approaches of company law.
- b. **Mini Project:** Historical Journey of company act.
- c. **Other Activities (Specify):** Format of certificate of incorporation and its importance.



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CO.2: Acquire the basic concept of about the Shares and Share Capital Meaning and types of Capital; Concept of issue and allotment; Issue of Share related to company.

Approximate Hours

Item	AppX Hrs
CI	14
LI	0
SW	2
SL	1
Total	17

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO2.1 Concept and Meaning & types of share capital</p> <p>SO2.2 Understanding about Issue & allotment of securities</p> <p>SO2.3 Understanding the concept of Alteration of share capital, buyback & reduction of share capital.</p> <p>SO2.4 Understanding the Dematerialisation and Rematerialisation of Shares</p> <p>SO2.5 Understanding the Concept and Meaning of transferability-A brief provisions of companies act 2013</p>	.	<p>Unit 2.0 Share And Share Capital.</p> <p>2.1 Meaning of the term 'Capital'</p> <p>2.2. Classification of capital</p> <p>2.3. Share and Types of Share Capital</p> <p>2.4. Overview of Issue of Securities</p> <p>2.5. Prospectus & its types</p> <p>2.6. Issue of Securities at Premium</p> <p>2.8. Share certificate</p> <p>2.9. Equity Shares with Differential Voting Rights</p> <p>2.10. Issue and Redemption of Preference Shares</p> <p>2.11. Employee Stock Option Scheme</p> <p>2.12. Alteration of Share Capital (Section 61)</p> <p>2.13. Transfer or Transmission of Securities</p> <p>2.14 Dematerialisation and Rematerialisation of Shares</p>	<p>3. Difference between dematerialisation & rematerialisation of shares</p> <p>4. Rights & duties of transferor & transferee.</p>

SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Provisions relating to Share certificate.
- b. Mini Project:** Difference between equity share & preference share.
- c. Other Activities (Specify):**
Explain share transfer deed & its format.



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CO.3 : Exposed to Members and Shareholders & Register of Members various elements of Register of Members; Rights of Members.

Approximate Hours

Item	AppX Hrs
CI	14
LI	0
SW	2
SL	1
Total	17

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
SO2.1 Concept and Meaning of the member SO2.2 Understanding about Modes of Acquiring Membership SO2.3 Understanding the concept of Cessation of Membership SO2.4 Understanding the Rights & Liability of Members. SO2.5 Understanding the Concept and Meaning of Shareholder's Agreement	.	Unit-3.0 Member & Shareholder 3.1 Definition of the term 'Member' 3.2. Modes of Acquiring Membership. 3.3. Who may Become a Member 3.4. Cessation of Membership 3.5. Register of Members Etc. 3.6. Rights of Members 3.8. Liability of Members 3.9. Shareholders' Democracy 3.10. Shareholder's Agreement 3.11. Veto power 3.12. Assignment of Shares in a Company 3.13. Annexure I 3.14 Annexure II	3. Difference between member & shareholder 4. Rights & liability of members

SW-1 Suggested Sessional Work (SW):

a. Assignments: Who can become a member in a company..

b. Mini Project: Draft the format of a register of member.

c. Other Activities (Specify):

Explain shareholder agreement with terms & conditions..



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CO.4 : Familiarize and understand the concise overview of debt Instruments, Issue and redemption of debentures and charges of company as per Act 2013.

Approximate Hours

Item	AppX Hrs
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO1.1 Understand the concept of borrowing power of company.</p> <p>SO1.2 Understand Subject matter of Debt capital</p> <p>SO1.3 Understand the meaning & concept of debenture.</p> <p>SO1.4 Understand the overview of Checklist of Secretarial Compliance for Acceptance of Deposits as per the Companies Act, 2013</p> <p>SO1.6 Understand the concept of charges, Pledge, Hypothecation & Mortgage.</p>	.	<p>Unit-4.0 Debt Capital & deposits</p> <p>4.1 Introduction of borrowing</p> <p>4.2 Types of borrowing</p> <p>4.3 Defintion of debenture</p> <p>4.4 Kinds of debenture</p> <p>4.5 Debenture trustee</p> <p>4.6 Meaning of deposit</p> <p>4.7 Acceptance of Deposits</p> <p>4.8 The Companies (Acceptance of Deposits) Rules, 2014</p> <p>4.9 Return of Deposits- Including Reports of 'What is not a Deposit'</p> <p>4.10 Forms related to Deposits</p> <p>4.11 Procedure of acceptance of Deposits-From Members and Public</p> <p>4.12Checklist of Secretarial Compliance for Acceptance of Deposits as per the Companies Act, 2013</p> <p>4.13 Penalties & appeals</p> <p>4.14 Provisions applicable to depositors</p> <p>4.15 Meaning,types & provisions of charges, Pledge, Hypothecation & Mortgage.</p>	<p>4. Rights & duties of Debenture trustee</p> <p>5. Types of Deposit</p>

SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Eligible borrower and lender under the Companies (Acceptance of Deposits) Rules, 2014
- b. Mini Project:** Checklist of Secretarial Compliance for Acceptance of Deposits as per the Companies Act, 2013
- c. Other Activities (Specify):** Draft the format of debenture trust deed..



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CO.5: Acquire the basic concept of about the Distribution of Profits , Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend; Unpaid Dividend Account; Investor Education and Protection Fund.

Approximate Hours

Item	AppX Hrs
CI	17
LI	0
SW	2
SL	1
Total	20

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO1.1 Understand the meaning and concept of dividends & its types.</p> <p>SO1.2 Important Unpaid Dividend Account.</p> <p>SO1.3 Understand Investor Education and Protection Fund</p> <p>SO1.4 Understand distribution of profits in other types of companies.</p> <p>SO1.5 Understand Revocation of Dividend</p>	.	<p>Unit-5.0 Distribution of Profits-Dividends.</p> <p>5.1 Introduction</p> <p>5.2 Interest vs. Dividend</p> <p>5.3 Types of Dividend</p> <p>5.4 Declaration of Dividend</p> <p>5.5 Unpaid dividend account</p> <p>5.6 Investor Education and Protection Fund</p> <p>5.7 Utilisation of Investor Education and Protection Fund</p> <p>5.8 Right to dividend, Right shares, Bonus shares .</p> <p>5.9 Punishment for the failure to distribute dividends.</p> <p>5.10 Waiver of Right to receive Dividend</p> <p>5.11 Revocation of Dividend</p> <p>5.12 Dividend in case of beneficial owner</p> <p>5.13 Distribution of profits in other types of companies.</p> <p>5.14 Procedure for Declaration and Payment of Interim Dividend</p> <p>5.15 Procedure for Declaration and Payment of Final Dividend</p> <p>5.16 Procedure for Declaration of Dividend out of Reserves.</p> <p>5.17 Annexures</p>	<p>2. Provisions of dividend.</p> <p>6. Difference between Interest vs. Dividend.</p>

SW-1 Suggested Sessional Work (SW):

a. Assignments: Waiver for paying of dividend..

b. Mini Project: Legality for IEPF.

c. Other Activities (Specify): Difference between final dividend & intrim dividend.



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Brief of Hours Suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO.1 : Acquire knowledge about the basics of corporate law, including , Jurisprudence of Company Law; Meaning, Nature, Features of a company as per act 2013.	15	2	1	18
CO.2: Acquire the basic concept of about the Shares and Share Capital Meaning and types of Capital; Concept of issue and allotment; Issue of Share related to company.	14	2	1	17
CO.3 : Exposed to Members and Shareholders & Register of Members various elements of Register of Members; Rights of Members.	14	2	1	17
CO.4 : Familiarize and understand the concise overview of debt Instruments, Issue and redemption of debentures and charges of company as per Act 2013.	15	2	1	18
CO.5: Acquire the basic concept of about the Distribution of Profits , Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend; Unpaid Dividend Account; Investor Education and Protection Fund.	17	2	1	20
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Acquire knowledge about the basics of corporate law, including , Jurisprudence of Company Law; Meaning, Nature, Features of a company as per act 2013.	06	03	01	10
CO-2	Acquire the basic concept of about the Shares and Share Capital Meaning and types of Capital; Concept of issue and allotment; Issue of Share related to company.	06	02	02	10
CO-3	Exposed to Members and Shareholders & Register of Members various elements of Register of Members; Rights of Members.	08	02	02	12
CO-4	Familiarize and understand the concise overview of debt Instruments, Issue and redemption of debentures and charges of company as per Act 2013.	05	02	01	08
CO-5	Acquire the basic concept of about the Distribution of Profits , Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend; Unpaid Dividend Account; Investor Education and Protection Fund.	06	02	02	10
Total		31	11	08	50



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Legend: **R: Remember,** **U: Understand,** **A: Apply**

The end of semester assessment for business law will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course-wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

11. Improved Lecture
12. Tutorial
13. Case Method
14. Group Discussion
15. Brainstorming

Suggested Learning Resources:

S. No.	Title	Author	Publisher	Edition & Year
1	Company Law	Dr. Avtar Singh	Eastern Book Company, 34, Lalbagh, Lucknow – 226 001	2021
2	Company Law	C.R. Datta	Lexis Nexis, Butterworths Wadhwa, Nagpur	2022
3	Guide to the Companies Act	A. Ramaiya	Lexis Nexis, Butterworths Wadhwa, Nagpur	2022
4	Company Law	ICSI (CS Executive)	ICSI, New Delhi	2023
5	Lecture note provided by Dept. of Commerce AKS University, Satna .			



Cos,POs and PSOs Mapping

Course Title: B.Com CSP/CAP

Course Code : **03LW304**

Course Title: Company law and other law I

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO.1 : Acquire knowledge about the basics of corporate law, including , Jurisprudence of Company Law; Meaning, Nature, Features of a company as per act 2013.	3	2	2	2	1	1	3	1	1	1	1	3	1	1	1
CO.2: Acquire the basic concept of about the Shares and Share Capital Meaning and types of Capital;	3	2	3	2	1	1	3	1	1	1	2	3	1	1	1



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Concept of issue and allotment; Issue of Share related to company.															
CO.3 : Exposed to Members and Shareholders & Register of Members various elements of Register of Members; Rights of Members.	3	2	3	2	1	1	3	1	1	1	3	3	1	1	1
CO.4 : Familiarize and understand the concise overview of debt Instruments, Issue and redemption of debentures and charges of company as per Act 2013.	3	2	2	1	1	1	3	1	1	1	3	3	2	1	1
CO.5: Acquire the basic concept of about the Distribution of Profits , Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend; Unpaid Dividend Account; Investor Education and Protection Fund.	3	2	3	1	1	1	3	1	1	1	2	3	3	1	1

Legend: 1 – Slight (Low), 2 – Medium, 3 – High



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Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1 : Acquire knowledge about the basics of corporate law, including , Jurisprudence of Company Law; Meaning, Nature, Features of a company as per act 2013.	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1. Introduction of company Laws: 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14, 1.15,	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2 : Acquire the basic concept of about the Shares and Share Capital Meaning and types of Capital; Concept of issue and allotment; Issue of Share related to company.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 Share And Share Capital. 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3 : Exposed to Members and Shareholders & Register of Members various elements of Register of Members; Rights of Members.	SO3.1 SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : Member & Shareholder 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4 : Familiarize and understand the concise overview of debt Instruments, Issue and redemption of debentures and charges of company as per Act 2013.	SO4.1 SO4.2 SO4.3 SO4.4 SO4.5		Unit-4 Debt Capital & deposits 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14,4.15	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5 : Acquire the basic concept of about the Distribution of Profits , Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend; Unpaid Dividend Account; Investor Education and Protection Fund.	SO5.1 SO5.2 SO5.3 SO5.4 SO5.5		Unit 5: Distribution of Profits- Dividends. 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14,5.15, 5.16,5.17.	



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Semester-III

Course Code: 04TA301 Indirect Tax Practices - I

Course Title : Direct & Indirect Tax Practices –I (Minor Subject)

Pre- requisite: Student should have acquire expert knowledge of practical and procedural aspects relating to Direct Tax & Indirect Tax Laws.

Rationale: 'It's all about the Tax!'
The students understanding of the provisions of goods and services tax law and to acquire the ability to apply such knowledge to make computations and address application-oriented issues. studying Indirect Tax Practices under the commerce should possess to develop the knowledge and skills to manage the Indirect Tax of individuals, communities, and businesses. Students will develop the knowledge and skills necessary to calculate GST payable or receivable to or from government. Indirect Tax Practices gives students the tools to make real life calculate tax liabilities and GST payable or receivable to or from government.

Course Outcomes:

CO.1: Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.

CO.2: Apply the relevant provisions to Basics of Goods and Services Tax 'GST': Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event

CO.3: Apply the relevant provisions Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.

CO.4: Explain the concept of Concept of Time, Value & Place of Taxable Supply: Basic concepts of Time and Value of Taxable Supply.

CO.5: Basics concept of Place of Taxable Supply.



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Scheme of Studies:

Course category	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
(SEC)	04TA301	Indirect Tax Practices	4	0	2	1	7	4

- Legend:**
- CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini project etc.),
 - SL:** Self Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course category	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(SEC)	04TA301	Indirect Tax Practices	15	20	5	5	5	50	(ESA)	(PRA+ESA)	100



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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.

Approximate Hours

Item	Appx Hrs.
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO1.1 Understanding about the basic features of indirect taxes and the principal indirect taxes in India</p> <p>SO1.2 understand the taxable event under GST, analyse the taxable event – Supply – its meaning and scope.</p> <p>SO1.3 . Concept of Indirect Taxes at a glance and Background income</p> <p>SO1.4 Pre-GST tax structure and deficiencies Administration of Indirect Taxation in India.</p> <p>SO1.5 Basics of Goods and Services Tax ‘GST.</p>		<p>Unit-1.0 Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.</p> <p>2.1. understand the taxable event under GST</p> <p>2.2. analyse the taxable event – Supply – its meaning and scope.</p> <p>1.3 identify the transactions that will amount to supply even without any consideration.</p> <p>1.4. identify the transactions which will be neither the supply of goods nor the supply of services.</p> <p>1.5. classify the specified transactions either as supply of goods or as supply of services.</p> <p>1.6. explain the composite and mixed supplies and their taxability under GST.</p> <p>1.7. Meaning of supply - Supply with consideration in course/ furtherance of business</p> <p>1.8. Import of services with consideration whether or not in course/ furtherance of business treated as supply</p> <p>1.9. Activities treated as supply even without consideration</p> <p>1.10. Activities classified as either Supply of goods or Supply of services</p> <p>1.11. Activities neither the supply of goods nor the supply of</p>	<p>1. Basics of Goods and Services Tax ‘GST.</p> <p>2. Concept of Indirect Taxes at a glance and Background</p>



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		services 1.12. Concept of Composite and Mixed Supplies. 1.13. explain the extent and commencement of CGST Act, IGST Act, SGST Act & UTGST Act. 1.14. describe the provisions pertaining to levy and collection of CGST & IGST. 1.15. identify and analyse the services on which tax is payable under reverse charge mechanism.	
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SW-1 Suggested Sessional Work (SW):

a. Assignments: Basics of Goods and Services Tax 'GST

b. Other Activities (Specify): Dissection on Concept of Indirect Taxes at a glance and Background



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CO.2: Apply the relevant provisions to Basics of Goods and Services Tax ‘GST’: Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event.

Approximate Hours

Item	Appx Hours
CI	23
LI	0
SW	2
SL	1
Total	26

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO2.1 Identify the transactions which will be neither the supply of goods nor the supply of services SO2.2 Explain the extent and commencement of CGST Act, IGST Act, SGST Act & UTGST Act. And describe the provisions pertaining to levy and collection of CGST & IGST. SO2.3 Concept of Reverse Charge. SO2.4 Taxable Event and Concept of supply. SO2.5 Concept of composite and mixed supply .	.	Unit 2.0 Apply the relevant provisions to Basics of Goods and Services Tax ‘GST’: Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event. 2.1. understand and analyse the composition levy- eligibility for the same and conditions to be fulfilled 2.2. Extent and commencement of CGST Act/ UTGST Act/ SGST Act/IGST Act 2.3. Levy and collection of CGST/IGST 2.4. Composition levy 2.5. Power of the Government to grant exemption from Tax 2.6. Goods exempt from tax. 2.7. Services exempt from 2.8. on supply of goods or services where GST is payable under forward charge 2.9. on supply of goods or services where GST is payable under reverse charge 2.10 .on supply of vouchers exchangeable for goods and services 2.11. on supply of goods and services in residual cases. 2.12 in case of enhancement of value of supply on account of interest, late fee/penalty paid for delay in payment of consideration 2.13 apply the concepts relating to time of supply of goods and/or services in problem solving 2.14 .Time of supply under forward charge 2.15. Time of supply under reverse charge 2.16. Time of supply of vouchers exchangeable for goods 2.17 .Time of supply in residual cases. 2.18 Time of supply of services. 2.19. Time of supply under forward charge 2.20. Time of supply under reverse charge. 2.21. Time of supply of vouchers 2.22. exchangeable for services. 2.23. Time of supply in residual.	1. Concept of composite and mixed supply 2. Taxable Event and Concept of supply.

SW-2 Suggested Sessional Work (SW):

a. Assignments: Concept of composite and mixed supply

b. Other Activities (Specify): Dissection on Taxable Event and Concept of supply.



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CO.3: Apply the relevant provisions Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.

Approximate Hours

Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO3. identify and analyse the services on which tax is payable under reverse charge mechanism. SO3.2 Concept of Levy of CGST and IGST. SO3.3 Exemptions under GST. SO3.4 Concept of Composition scheme. SO3.5 Concept of collection of CGST and IGST.		Unit-3 : Apply the relevant provisions Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST. 3.1 understand what constitutes the value of a taxable supply of goods / services. 3.2. supply is made to an unrelated person 3.3. price is the sole consideration for the supply. 3.4. identify the various inclusions in/exclusions from the value of supply 3.5. pinpoint the situations when discount will be included /not included in the value of supply 3.6. ascertain who are related persons 3.7. Certain Deductions to be made only on Actual Payment 3.8. compute the value of taxable supply when price is the sole consideration for the supply and the supplier and recipient are not related 3.9. Value of supply made to unrelated person with price as the sole consideration 3.10. Inclusions in/exclusions from value of supply	1. Concept of Composition scheme 2. Exemptions under GST.

SW-3 Suggested Sessional Work (SW):

a. Assignments: Exemptions under GST.

b. Other Activities (Specify): Discussion Exemptions under GST.



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CO.4: Explain the concept of Concept of Time, Value & Place of Taxable Supply: Basic concepts of Time and Value of Taxable Supply.

Approximate Hours

Item	Appx Hours
CI	5
LI	0
SW	2
SL	1
Total	8

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 Understand Basic concepts of Time and Value of Taxable Supply. SO4.2 Understand Basics concept of Place of Taxable Supply. SO4.3. Understand Basics concept of Input Tax Credit. SO4.4. Computation of GST Liability. SO4.5 Eligibility for Registration.		Unit-4: Explain the concept of Concept of Time, Value & Place of Taxable Supply: Basic concepts of Time and Value of Taxable Supply 4.1. Concept of Discount. 4.2. Describe what are inputs, input services, capital goods and other relevant terms in relation to ITC. 4.3 explain the various conditions, timelines, restrictions and processes for taking ITC on goods and services in general and special circumstances. 4.4. Identify the items on which ITC is available as also the blocked items on which ITC is not available. 4.5. Comprehend and apply the above provisions as also the provisions relating to utilization of ITC to compute the GST liability of a registered person payable in cash.	1. Understand Basics concept of Place of Taxable Supply 2. Understand Basics concept of Place of Taxable Supply

SW-4 Suggested Sessional Work (SW):

a. **Assignments:** Computation of GST Liability.

b. **Other Activities (Specify):** Discussion on matter of Eligibility for Registration.



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CO.5: Basics concept of Place of Taxable Supply.

Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO5.1 Understand Basic concepts of Time of Taxable Supply.</p> <p>SO5.2 Understand Basics concept of Place of Taxable Supply.</p> <p>SO5.3 Understand Basics concept of Input Tax Credit.</p> <p>SO5.4 Computation of GST Liability.</p> <p>SO5.5 Understand Basic concepts of Value of Taxable Supply.</p>		<p>Unit 5: Basics concept of Place of Taxable Supply.</p> <p>5.1. Basic concepts of Time and Value of Taxable Supply.</p> <p>5.2. Basics concept of Place of Taxable Supply.</p> <p>5.3. Input Tax Credit.</p> <p>5.4. Computation of GST Liability.</p> <p>5.5. Registration.</p> <p>5.6. Tax Invoice, Debit & Credit Note.</p> <p>5.7. Electronic way Bill.</p>	<p>1. Basic concepts of Time and Value of Taxable Supply.</p> <p>2. Basics concept of Place of Taxable Supply.</p>

SW-5 Suggested Sessional Work (SW):

a. Assignments: Basic concepts of Time of Taxable Supply.

b. Other Activities (Specify): Discussion on matter of Basic concepts of Time of Taxable Supply.



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
1AC 101.1: Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.	10	2	1	13
1AC 101.2: Apply the relevant provisions to Basics of Goods and Services Tax ‘GST’: Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event	25	2	1	28
1AC 101.3: Apply the relevant provisions Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.	35	2	1	38
1AC 101.4: Explain the concept of Concept of Time, Value & Place of Taxable Supply: Basic concepts of Time and Value of Taxable Supply.	10	2	1	13
1AC 101.5: Basics concept of Place of Taxable Supply.	10	2	1	13
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.	01	01	03	05
CO-2	Apply the relevant provisions to Basics of Goods and Services Tax ‘GST’: Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event.	01	01	03	05
CO-3	Apply the relevant provisions Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.	-	03	10	13



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CO-4	Explain the concept of Concept of Time, Value & Place of Taxable Supply: Basic concepts of Time and Value of Taxable Supply	-	03	10	13
CO-5	Basics concept of Place of Taxable Supply.	01	03	10	14
Total		03	12	36	50

Legend: **R: Remember,** **U: Understand,** **A: Apply**

The end of semester assessment for Indirect Tax Practices will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

16. Improved Lecture
17. Tutorial
18. Case Method
19. Group Discussion
20. Brainstorming

Suggested Learning Resources:

(c) Books :

S. No.	Title	Author	Publisher	Edition & Year
1	Indirect Tax Law and practice,	V.S. Datey	Taxmann Publications Pvt. Ltd., Delhi Taxation,	
2	ICAI study material & ICSI study material.			



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Cos,POs and PSOs Mapping

Course Title: B.Com CAP

Course Code : 04TA301

Course Title: Indirect Tax Practices

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Professional related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO.1: Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1



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co.2 Apply the relevant provisions to Basics of Goods and Services Tax 'GST': Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
co.3: Apply the relevant provisions Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
co.4 Explain the concept of Concept of Time, Value & Place of Taxable Supply: Basic concepts of Time	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1



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and Value of Taxable Supply.															
CO.5: Basics concept of Place of Taxable Supply.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1

Legend: 1 – Slight (Low), 2 – Medium, 3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1. Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure..1.1,1.2,1.3,1.4,1.5,1.6,1.7, 1.8 1.9,1.10,1.11,1.12,1.13,1.14,1.15.	3 to 7
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2 : Apply the relevant provisions to Basics of Goods and Services Tax ‘GST’: Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 Apply the relevant provisions to Basics of Goods and Services Tax ‘GST’: Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15,2.	



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				16,2.17,2.18,2.19,2.20,2.21,2.22,2.23,
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : Apply the relevant provisions Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : Apply the relevant provisions Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Explain the concept of Concept of Time, Value & Place of Taxable Supply: Basic concepts of Time and Value of Taxable Supply.	SO4.1SO4.2 SO4.3SO4.4 SO4.5		Unit-4 Explain the concept of Concept of Time, Value & Place of Taxable Supply: Basic concepts of Time and Value of Taxable Supply. 4.1,4.2,4.3,4.4,4.5.
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Basics concept of Place of Taxable Supply.	SO5.1SO5.2 SO5.3SO5.4 SO5.5		Unit 5: Basics concept of Place of Taxable Supply. 5.1,5.2,5.3,5.4,5.5,5.6,5.7,



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Curriculum of B.Com CAP

(Revised as on 01.08.2023)

Semester-IV

Course Code: 01AC405

Course Title : Advanced Accounting –II

Pre- requisite: Student should have basics knowledge of basic rules of accounting.

Rationale: The syllabus encompasses critical aspects of accounting standards crucial for students aspiring to excel in financial management roles. Units are structured to provide comprehensive knowledge on diverse topics such as net profit calculation, amalgamations, and branch accounting. By understanding these standards, students can navigate complex financial scenarios effectively, ensuring accurate reporting and compliance. This foundational understanding equips them with the necessary skills to analyze, interpret, and apply accounting principles in real-world business settings, facilitating informed decision-making and financial transparency.

Course Outcomes:

Course Outcomes:

CO 1 Students will understand and apply accounting standards related to net profit, changes in accounting policies, amalgamations, consolidated financial statements, investments in associates, and interests in joint ventures.

CO 2: Students will demonstrate proficiency in preparing consolidated financial statements and accounting for investments in associates and joint ventures, ensuring accurate financial reporting.

CO 3 Students will analyze the accounting treatment for securities buyback, net profit calculation, and internal reconstruction in accordance with accounting principles.

CO 4 Students will comprehend accounting standards governing amalgamations, distinguishing between mergers and purchases, ensuring accurate financial reporting in business combinations.

CO 5 Students will master accounting for branches, including foreign branches, covering distinctions, methods of charging goods, reconciliation techniques, and treatment of incomplete information in branch accounts.



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Scheme of Studies:

Course Category	Course Code	Course Title	Scheme of studies (Hours/Week)				Total Credits (C)	
			CI	LI	SW	SL		Total Study Hours (CI+LI+SW+SL)
(MJC)	01AC405	Advanced Accounting –II	6	0	2	1	9	6

- Legend:**
- CI:** Class room Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini project etc.),
 - SL:** Self Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course Category	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(MJC)	01AC405	Advanced Accounting –II	15	20	5	5	5	50	(ESA)	(PRA+ESA)	100



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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO 1 Students will understand and apply accounting standards related to net profit, changes in accounting policies, amalgamations, consolidated financial statements, investments in associates, and interests in joint ventures.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Understand net profit calculation and changes in accounting policies. Analyze amalgamations and their accounting treatment. Prepare consolidated financial statements and understand related standards. Evaluate accounting for investments in associates and joint ventures. Interpret financial statements reflecting investments and joint ventures. 		<ol style="list-style-type: none"> Calculation of net profit or loss Treatment of prior period items Changes in accounting policies Recognition and measurement of amalgamations Disclosure requirements for amalgamations Preparation of consolidated financial statements Scope and applicability of AS 21 Consolidation procedures and adjustments Treatment of non-controlling interests Accounting for investments in associates Equity method of accounting Disclosure requirements for investments in associates Financial reporting of joint ventures Classification of joint ventures Equity method vs. proportionate consolidation Accounting treatment for joint operations Disclosure requirements for joint ventures Impact of joint ventures on financial statements Reporting financial results of joint ventures Assessment of control and significant influence 	<ol style="list-style-type: none"> Consolidated financial statements Equity method of accounting

SW-1 Suggested Sessional Work (SW):

Assignment: Prepare a comparative analysis of net profit calculation under different



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accounting policies

Mini Project: Analyze the impact of an amalgamation on financial statements

Other Activity: Conduct a case study discussion on the accounting treatment of investments in associates and joint ventures.

CO 2: students will demonstrate proficiency in preparing consolidated financial statements and accounting for investments in associates and joint ventures, ensuring accurate financial reporting

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Understand the process of preparing consolidated financial statements. Apply the consolidation method to subsidiaries and associates. Evaluate the treatment of non-controlling interests and goodwill. Analyze the accounting for investments in associates. Interpret the financial reporting of interests in joint ventures. 		<ol style="list-style-type: none"> Overview of consolidated financial statements Subsidiary identification and consolidation process Accounting for non-controlling interests Elimination of intra-group transactions and balances Treatment of inter-company transactions Goodwill calculation and impairment assessment Equity method of accounting for investments in associates Recognition and measurement of investments in associates Disclosure requirements for investments in associates Joint ventures classification and accounting treatment Equity method vs. proportionate consolidation for joint ventures Recognition and measurement of interests in joint ventures Accounting for joint venture operations Disclosure requirements for interests in joint ventures Impact of joint ventures on financial statements Assessment of control and significant influence in joint ventures Treatment of dividends from associates and joint ventures Presentation of consolidated financial statements 	<ol style="list-style-type: none"> Consolidation process Equity method of accounting

SW-1 Suggested Sessional Work (SW):

Assignment: Prepare consolidated financial statements for a hypothetical group of companies.

Mini Project: Analyze the impact of goodwill impairment on consolidated financial statements.

Other Activity: Conduct a case study discussion on the accounting treatment of joint ventures' interests.



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CO 3 Students will analyze the accounting treatment for securities buyback, net profit calculation, and internal reconstruction in accordance with accounting principles.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Understand the concept and regulatory framework of securities buyback. Apply accounting principles for net profit calculation before and after incorporation. Analyze the treatment of prior period adjustments. Evaluate methods and implications of internal reconstruction. Interpret financial statements post-reconstruction for stakeholders. 		<ol style="list-style-type: none"> Introduction to securities buyback Legal and regulatory framework Methods of securities buyback Accounting treatment for securities buyback Financial statement presentation Net profit calculation pre-incorporation Net profit calculation post-incorporation Prior period adjustments Recognition criteria for internal reconstruction Methods of internal reconstruction Treatment of assets and liabilities Impact on shareholders' equity Legal compliance and disclosures Tax implications Financial reporting considerations Impact on financial statements Analysis of shareholder returns Evaluating the effectiveness of the reconstruction 	<ol style="list-style-type: none"> Legal compliance in securities buyback Analysis of net profit calculation methods

SW-1 Suggested Sessional Work (SW):

Assignment: Prepare a report analyzing the financial impact of securities buyback on shareholder returns.

Mini Project: Analyze a case study of a company's internal reconstruction and its impact on financial statements.

Other Activity: Conduct a group discussion on the regulatory requirements for securities buyback and internal reconstruction



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CO 4 Students will comprehend accounting standards governing amalgamations, distinguishing between mergers and purchases, ensuring accurate financial reporting in business combinations.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> 1. Understand the different types of amalgamation. 2. Apply recognition criteria and accounting treatment for amalgamations. 3. Calculate and account for goodwill in amalgamations. 4. Prepare financial statements post-amalgamation. 5. Evaluate the financial impact and effectiveness of amalgamation. 		<ol style="list-style-type: none"> 1. Overview of amalgamation accounting 2. Legal and regulatory framework 3. Types of amalgamation 4. Amalgamation in the nature of merger 5. Amalgamation in the nature of purchase 6. Recognition criteria for amalgamation 7. Treatment of assets and liabilities 8. Calculation of purchase consideration 9. Goodwill computation 10. Methods of accounting for goodwill 11. Treatment of reserves and provisions 12. Shareholder equity adjustments 13. Financial statement presentation 14. Disclosure requirements 15. Tax implications 16. Post-amalgamation adjustments 17. Impact on financial ratios 18. Evaluation of amalgamation effectiveness 	<ol style="list-style-type: none"> 1. Calculation of purchase consideration 2. Analysis of post-amalgamation adjustments

SW-1 Suggested Sessional Work (SW):

Assignment: Prepare a comparative analysis of amalgamation in the nature of merger and purchase.

Mini Project: Analyze a case study of a company's amalgamation and its impact on financial statements.

Other Activity: Conduct a group discussion on the tax implications of amalgamation and its treatment in financial reporting.



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CO 5 Students will master accounting for branches, including foreign branches, covering distinctions, methods of charging goods, reconciliation techniques, and treatment of incomplete information in branch accounts.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Understand the fundamentals of branch accounting. Differentiate between various types of branches. Apply accounting techniques for charging goods and reconciling branch accounts. Analyze the financial performance of dependent and independent branches. Evaluate the impact of foreign branches on financial reporting. 		<ol style="list-style-type: none"> Introduction to branch accounting Difference between branch and departmental accounts Dependent branches accounting Methods of goods charging to branches Accounting for dependent branches Accounting for independent branches Adjustment and reconciliation of branch and head office accounts Incorporation of branch balances in head office books Dealing with incomplete information in branch books Introduction to foreign branches Accounting for foreign branches Change in classification of branches Techniques for foreign currency translation Dependent branch performance evaluation Independent branch financial analysis Impact of foreign branches on consolidated financial statements Tax considerations for foreign branches Legal and regulatory requirements for branch accounting 	<ol style="list-style-type: none"> Techniques for foreign currency translation Methods of goods charging to branches

SW-1 Suggested Sessional Work (SW):

Assignment: Prepare a report comparing the performance of dependent and independent branches.

Mini Project: Analyse a case study of a company's foreign branch and its impact on consolidated financial statements.

Other Activity: Conduct a group discussion on the tax implications and regulatory requirements for branch accounting.



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
CO 1: Students will identify and apply the relevant Accounting Standards to different financial reporting scenarios, understanding their applicability.	18	2	1	13
CO 2: Students will apply Accounting Standard 1 to disclose accounting policies effectively in financial statements and students will prepare and interpret cash flow statements in accordance with Accounting Standard 3.	18	2	1	13
CO 3: Students will apply concepts Asset-Based Accounting Standards, including Accounting Standard 2 for inventory valuation, Accounting Standard 10 for property, plant, and equipment, and Accounting Standard 19 for lease accounting and Students will understand and apply Accounting Standard 13 for accounting investments, Accounting Standard 26 for intangible assets, and Accounting Standard 28 for impairment of assets.	18	2	1	13
CO 4: Students will apply Accounting Standard 15 for employee benefits and AS 29 (Revised) for provisions, contingent liabilities, and contingent assets in financial reporting and Students will understand and apply Accounting Standards that impact financial statements, such as Accounting Standard 4 for contingencies, Accounting Standard 11	18	2	1	13
CO 5: Students will apply Accounting Standard 7 for accounting construction contracts and Accounting Standard 9 for revenue recognition effectively and Students will understand and apply Accounting Standard 12 for accounting government grants and apply various other Accounting Standards that impact financial reporting for different transactions and events.	18	2	1	13
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	CO 1: Students will identify and apply the relevant Accounting Standards to different financial reporting scenarios, understanding their applicability.	01	01	03	05
CO-2	CO 2: Students will apply Accounting Standard 1 to disclose accounting policies effectively in financial statements and students will prepare and interpret cash flow statements in accordance with Accounting Standard 3.	01	01	03	05
CO-3	CO 3: Students will apply concepts Asset-Based Accounting Standards, including Accounting Standard 2 for inventory valuation, Accounting Standard 10 for property, plant, and equipment, and Accounting Standard 19 for lease accounting and Students will understand and apply Accounting Standard 13 for accounting investments, Accounting Standard 26 for intangible assets, and Accounting Standard 28 for impairment of assets.	-	03	10	13
CO-4	CO 4: Students will apply Accounting Standard 15 for employee benefits and AS 29 (Revised) for provisions, contingent liabilities, and contingent assets in financial reporting and Students will understand and apply Accounting Standards that impact financial statements, such as Accounting Standard 4 for contingencies, Accounting Standard 11 for foreign exchange rates, and Accounting Standard 22	-	03	10	13
CO-5	CO 5: Students will apply Accounting Standard 7 for accounting construction contracts and Accounting Standard 9 for revenue recognition effectively and Students will understand and apply Accounting Standard 12 for accounting	01	03	10	14



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	government grants and apply various other Accounting Standards that impact financial reporting for different transactions and events.				
Total		03	11	36	50

Legend: R:Remember, U:Understand, A:Apply

The end of semester assessment for Auditing will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

21. Improved Lecture
22. Tutorial
23. Case Method
24. Group Discussion
25. Brainstorming

Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition & Year
1	Advanced Accounts. Vol.-I.	Shukla, M.C., T.S. Grewal and S.C.Gupta	S. Chand & Co.,	Revised edition 21 edition 2020
2	Financial Accounting	Maheshwari, S.N.and S. K. Maheshwari	Vikas Publishing House	
3	Financial Accounting	Shukla S.M.	Sahitya Bhavan Publication House Agra	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Cos,POs and PSOs Mapping

Course Title: B.Com Hons CAP IV Sem.

Course Code: 01AC405

Course Title: Advanced Accounting –II

	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-
. CO 1 Students will understand and apply accounting standards related to net profit, changes in accounting policies, amalgamations, consolidated financial statements, investments in associates, and interests in joint ventures. reporting.	3	1	3	1	1	1	1	2	1	1	1	1	1	1	1
CO 2 Students will understand and apply accounting standards related to net profit, changes in accounting policies, amalgamations, consolidated financial statements, investments in associates, and interests in joint ventures. reporting.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1
CO 3 Students will analyze the accounting treatment for securities buyback, net profit calculation, and internal reconstruction in accordance with accounting principles.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1



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CO 4 Students will comprehend accounting standards governing amalgamations, distinguishing between mergers and purchases, ensuring accurate financial reporting in business combinations	3	1	3	1	1	1	1	2	1	1	1	1	1	1	1
CO 5 Students will master accounting for branches, including foreign branches, covering distinctions, methods of charging goods, reconciliation techniques, and treatment of incomplete information in branch accounts.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1

Legend: 1–Slight (Low), 2–medium, 3–High



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Course Curriculum Map:

POs & PSOs No.	Cos No. & Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 1 Students will understand and apply accounting standards related to net profit, changes in accounting policies, amalgamations, consolidated financial statements, investments in associates, and interests in joint ventures.	SO1.1SO1.2 SO1.3SO1.4 SO1.5		Unit 1 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14,1.15,1.16,1.17,1.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2: Students will demonstrate proficiency in preparing consolidated financial statements and accounting for investments in associates and joint ventures, ensuring accurate financial reporting.	SO2.1SO2.2 SO2.3SO2.4 SO2.5		Unit-2 error.2.1,2.2,2.3,2.4,2.5,2.6, 2.7,2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15, 2.16,2.17,2.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 3 Students will analyze the accounting treatment for securities buyback, net profit calculation, and internal reconstruction in accordance with accounting principles.	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3: 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,3.9,3.10,3.11,13.12,3.13,3.14,3.15,3.16,3.17,3.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4 Students will comprehend accounting standards governing amalgamations, distinguishing between mergers and purchases, ensuring accurate financial reporting in business combinations.	SO4.1SO4.2 SO4.3SO4.4 SO4.5		Unit- 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,4.9,4.10,4.11,4.12,4.13,4.14,4.15,4.16,4.17,4.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5 Students will master accounting for branches, including foreign branches, covering distinctions, methods of charging goods, reconciliation techniques	SO5.1SO5.2 SO5.3SO5.4 SO5.5		Unit 5: 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,5.9,5.10, 5.11,5.12,5.13,5.14,5.15,5.16,5.17,5.18	

Curriculum development team:

Dr. Bharat Kumar Soni, Assistant Professor, Department of Commerce

Dr Dharendra Ojha, Associate Professor, Department of Commerce

CS Balesh Shukla Teaching Associat, Department of Commerce



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Faculty of commerce and financial studies

Department of Commerce

Curriculum of B.Com. CAP

(Revised as on 01.08.2023)

Semester-IV

Course Code: 02TA402 ADVANCED DIRECT TAX II

Course Title: Advanced Direct Tax.

Pre- requisite: Student should have acquire expert knowledge of practical and procedural aspects relating to Advanced Direct Tax.

Rationale: 'It's all about the Tax!'
The students understanding of the provisions of income-tax law and goods and services tax law and to acquire the ability to apply such knowledge to make computations and address application-oriented issues. studying Direct & Indirect Tax Practices under the commerce should possess to develop the knowledge and skills to manage the Direct & Indirect Tax of individuals, communities, and businesses. Students will develop the knowledge and skills necessary to calculate total income, tax liabilities. Direct Tax Practices gives students the tools to make real life calculate total income, tax liabilities and payable or receivable to or from government.

Course Outcomes:

CO.1: Apply the relevant provisions to determine the Incomes not included in Total Income, Deductions from Gross Total Income.

CO.2: Apply the relevant provisions to Computation of Total Income and Tax Liability of various entities

CO.3: Apply the relevant provisions to Classification and Tax Incidence on Companies.

CO.4: Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Grass total Income Clubbing of Income.

CO.5: Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return.



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Department of Commerce

Curriculum of B.Com(Hons.) CAP

(Revised as on 01.08.2023)

Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
(MNC)	02TA402	Advanced Direct Tax.	6	0	2	1	9	6

- Legend:**
- CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini project etc.),
 - SL:** Self Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course category	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CA T+AT)			
(MNC)	02TA402	Advanced Direct Tax.	15	20	5	5	5	50	50	100	



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Department of Commerce

Curriculum of B.Com Hons. CAP Program

(Revised as on 01.08.2023)

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO.1: Apply the relevant provisions to determine the Incomes not included in Total Income, Deductions from Gross Total Income.

Approximate Hours

Item	Appx Hrs.
CI	32
LI	0
SW	2
SL	1
Total	35

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO1.1 appreciate the types of deductions allowable from gross total income.</p> <p>SO1.2 Identify the assesses eligible for deduction under various sections.</p> <p>SO1.3 compute deductions in respect of payments, applying the provisions under the relevant sections.</p> <p>SO1.4 compute deductions in respect of certain income, applying the provisions under the relevant sections.</p> <p>SO1.5 compute the deduction allowable in the case of a person with disability.</p>		<p>Unit-1.0. Apply the relevant provisions to determine the Incomes not included in Total Income, Deductions from Gross Total Income</p> <p>1.1 Concept of Exemptions which are discussed under the relevant chapters.</p> <p>1.2 Agricultural income [Section 10(1)].</p> <p>1.3 Amounts received by a member from the income of the HUF</p> <p>1.4. Share income of a partner</p> <p>1.5. Interest on moneys standing to the credit of individual in his NRE A/c</p> <p>1.6. Remuneration received by individuals, who are not citizens of India</p> <p>1.7. Compensation received on account of disaster</p> <p>1.8. Payment from Sukanya Samriddhi Account</p> <p>1.9. Educational scholarships.</p> <p>1.10. Awards for literary, scientific and artistic works and other awards by the Government</p> <p>1.11. Pension received by recipient of gallantry awards</p> <p>1.12. Specified income of a Sikkimese Individual</p> <p>1.13. Tax Holiday for Units established in Special Economic Zones</p> <p>1.14. Restrictions on allowability of expenditure [Section 14A]</p> <p>1.15. Deductions in respect of payments</p>	<p>1. Concept of Exemptions which are discussed under the relevant chapters</p> <p>2. Pension received by recipient of gallantry awards.</p>



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	<p>1.16. Deduction in respect of investment in specified assets [Section 80C].</p> <p>1.17. Deduction in respect of contribution to certain pension funds [Section 80CCC]</p> <p>1.18. Deduction in respect of contribution to pension scheme notified by [Section 80CCD]</p> <p>1.19. Limit on deductions under sections 80C, 80CCC & 80CCD(1)</p> <p>1.20. Deduction in respect of medical insurance</p> <p>1.21. Deduction in respect of maintenance including medical treatment of a dependant disabled [Section 80DD]</p> <p>1.22. Deduction in respect of interest loan taken for higher education.</p> <p>1.23. Deduction for interest on loan borrowed for acquisition of self-occupied house property by an individual [Section 80EE].</p> <p>1.24. Deduction in respect of interest payable on loan taken for acquisition of residential house property [Section 80EEA]</p> <p>1.25 Deduction in respect of interest payable on loan taken for purchase of electric vehicle [Section 80EEB]</p> <p>1.26. Deduction in respect of interest payable on loan taken for purchase of electric vehicle [Section 80EEB]</p> <p>1.27. Deduction in respect of donations to certain funds, charitable institutions etc. [Section 80G]</p> <p>1.28. Deduction in respect of rent paid [Section 80GG].</p> <p>1.29. Deduction in respect of donations for scientific research and rural development [Section 80GGA]</p> <p>1.30. Deduction in respect of contributions given by companies to political parties [Section 80GGB]</p> <p>1.31. Deduction in respect of interest on deposits in savings accounts [Section 80TTA]</p> <p>1.32. Deduction in respect of interest on deposits in case of senior citizens [Section 80TTB]</p>	
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SW-1 Suggested Sessional Work (SW):

a. Assignments: Interest on moneys standing to the credit of individual in his NRE A/c.

b. Other Activities (Specify): Dissection on Deduction in respect of interest on deposits in case of senior citizens [Section 80TTB]



CO.2: Apply the relevant provisions to Computation of Total Income and Tax Liability of various entities.

Approximate Hours

Item	Appx Hours
CI	8
LI	0
SW	2
SL	1
Total	11

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO2.1 Concept of compute the tax liability of an individual as per the normal provisions of the Income-tax Act, 1961</p> <p>SO2.2 Examine the applicability of the provisions of Alternate Minimum Tax (AMT)</p> <p>SO2.3 Compare the tax liability computed under the regular provisions of the Act (including provisions relating to AMT, if applicable) with the tax liability computed under section 115BAC of the Act.</p> <p>SO2.4. applicable, compute the tax liability applying such provisions and determine the tax credit, if any, to be carried forward;</p> <p>SO2.5 Compute the tax liability determine which is more beneficial to the individual</p>	.	<p>Unit 2.0 Apply the relevant provisions to Computation of Total Income and Tax Liability of various entities.</p> <p>2.1. Concept of Meaning of Total Income .</p> <p>2.2. Concept of Income to be considered while computing Total Income of Individuals</p> <p>2.3. Computation of Computation of Total Income and Tax Liability of Individuals</p> <p>2.4. Concept of compute the tax liability of an individual as per the normal provisions of the Income-tax Act, 1961</p> <p>2.5. Examine the applicability of the provisions of Alternate Minimum Tax (AMT)</p> <p>2.6. Compare the tax liability computed under the regular provisions of the Act (including provisions relating to AMT, if applicable) with the tax liability computed under section 115BAC of the Act.</p> <p>2.7. applicable, compute the tax liability applying such provisions and determine the tax , credit, if any, to be carried forward</p> <p>2.8. Compute the tax liability determine which is more beneficial to the individual</p>	<p>1. Concept of Meaning of Total Income</p> <p>2. Concept of compute the tax liability of an individual as per the normal provisions of the Income-tax Act, 1961</p>

SW-2 Suggested Sessional Work (SW):

a. Assignments: Concept of Meaning of Total Income

b. Other Activities (Specify): Distinguish Concept of compute the tax liability of an individual as per the normal provisions of the Income-tax Act, 1961



CO.3: Apply the relevant provisions to Classification and Tax Incidence on Companies.

Approximate Hours

Item	Appx Hours
CI	7
LI	0
SW	2
SL	1
Total	10

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO3.1 Concept of tax liability of Company SO3.2 Concept of tax liability of Company. SO3.3 identify the Dividend Distribution Tax. SO3.4 compute the Minimum Alternate Tax 'MAT'. SO3.5 examine Other Special Provisions Relating to Companies	.	Unit-3 Apply the relevant provisions to Classification and Tax Incidence on Companies. 3.1 Computation of taxable income. 3.2. Concept of tax liability of Company 3.3. Dividend Distribution Tax. 3.4. Minimum Alternate Tax 'MAT' 3.5. Other Special Provisions Relating to Companies 3.6. Equalization Levy. 3.7. Classification and Tax Incidence on Companies.	1. Concept of Minimum Alternate Tax 'MAT' 2. Classification and Tax Incidence on Companies.

SW-3 Suggested Sessional Work (SW):

- a. Assignments:** Computation of Minimum Alternate Tax 'MAT'
- b. Other Activities (Specify):** Discussion on Dividend Distribution Tax.



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CO.4: : Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Gross total Income Clubbing of Income.

Approximate Hours

Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO4.1 Computation of total income of individuals. SO4.2. understand the Set off and Carry forward of Losses. SO4.3. understand the Deduction from Gross total Income. SO4.4. Explain the. Concept of Clubbing of Income SO4.5 Computation of total income and tax Liability of a firm and individual.		Unit-4: Computation of total income of individuals and firms, Set off and Carry forward of Losses, Deduction from Gross total Income and Clubbing of Income. Computation of total income and tax liability of an individual. Computation of total income and tax Liability of a firm. 4.1. Computation of total income of individuals. 4.2. Computation of total income of firm. 4.3. Explain the. Concept of Set off and Carry forward of Losses. 4.4. Explain the. Concept of Deduction from Gross total Income. 4.5. Concept of Clubbing of Income. 4.6. Computation of total income and tax liability of an individual. 4.7. Computation of total income and tax Liability of a firm. 4.8. Practical Problem of Set off and Carry forward of Losses. 4.9. Practical Problem of Deduction from Grass total Income. 4.10. Practical Problem of Clubbing of Income.	1. Computation of total income of firm. 2. Concept of Clubbing of Income.

SW-4 Suggested Sessional Work (SW):

- a. Assignments:** Practical Problem of Set off and Carry forward of Losses.
- b. Other Activities (Specify):** Discussion on matter of Clubbing of Income.



CO.5 Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return.

Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO5.1 Understand Basic concepts of Assessment Procedure and Advance payment of tax Assessment Procedure</p> <p>SO5.2 Understand Basics concept of Tax deduction & Collection Number (TAN) Permanent Account Number (PAN)</p> <p>SO5.3 Understand Basics concept of Income Tax Authorities Appeal.</p> <p>SO5.4. Computation of Advance Payment of Tax</p> <p>SO5.5. Understanding about the Revision and Penalties and e-Filing of return.</p>		<p>Unit 5: Assessment Procedure and Advance payment of tax Assessment Procedure, Tax deduction & Collection Number (TAN) Permanent Account Number (PAN), Tax deduction at Source, Advance Payment of Tax, Income Tax Authorities Appeal. Revision and Penalties, e-Filing of return.</p> <p>5.1. Basic concepts of Assessment Procedure.</p> <p>5.2. Basics concept of Tax deduction at Source (TDS).</p> <p>5.3. Basics concept of Permanent Account Number (PAN).</p> <p>5.4. Computation of Advance Payment of Tax.</p> <p>5.5. Basics concept of Income Tax Authorities Appeal.</p> <p>5.6. Basics concept of Revision and Penalties.</p> <p>5.7. Basics concept of e-Filing of return.</p> <p>5.8. Specified class or classes of persons to be exempted from filing Return of Income.</p> <p>5.9. Return of Loss.s</p> <p>5.10. Instalments of advance tax and due dates and Interest for non-payment or short-payment of advance tax.</p> <p>5.11. Belated Return [Section 139(4)]</p> <p>5.12. Scheme for submission of returns through Tax Return Preparers.</p> <p>5.13. Option to file Updated Return of Income [Section 139(8A)]</p> <p>5.14. Persons authorised to verify Return of Income [Sec 140]</p> <p>5.15. Power of CBDT to dispense with furnishing documents etc. with the return and filing of return in electronic form [Sections 139C & 139D</p> <p>5.16. Persons authorised to verify Return of Income [Sec 140]</p> <p>5.17. Tax on Updated Return [Section 140B]</p> <p>5.18. Self-Assessment [Section 140A]</p>	<p>1. Computation of Advance Payment of Tax.</p> <p>2. Basics concept of e-Filing of return.</p>

SW-5 Suggested Sessional Work (SW):

a. Assignments: Computation of Advance Payment of Tax

b. Other Activities (Specify): Demonstrate who to e-Filing of return.



Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
1AC 101.1: Apply the relevant provisions to determine the Incomes not included in Total Income, Deductions from Gross Total Income.	32	2	1	35
1AC 101.2: Apply the relevant provisions to Computation of Total Income and Tax Liability of various entities.	8	2	1	11
1AC 101.3: Apply the relevant provisions to Classification and Tax Incidence on Companies.	7	2	1	10
1AC 101.4: Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Grass total Income Clubbing of Income.	10	2	1	13
1AC 101.5: Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return.	18	2	1	21
Total Hours	75	10	05	90

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Apply the relevant provisions to determine the Incomes not included in Total Income, Deductions from Gross Total Income	01	01	03	05
CO-2	Apply the relevant provisions to Computation of Total Income and Tax Liability of various entities.	01	01	03	05
CO-3	Apply the relevant provisions to Classification and Tax Incidence on Companies	-	03	10	13
CO-4	Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Grass total Income Clubbing of Income.	-	03	10	13
CO-5	Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return.	01	03	10	14
Total		03	12	36	50

Legend: R: Remember,

U: Understand,

A: Apply

The end of semester assessment for Income Tax Law and Practice will be held with written examination of 50 marks



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Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(b) Books :

S. No.	Title	Author	Publisher	Edition & Year
1	Income tax Law & Tax planning,	H.C. Mehrotra	Sahitya Bhawan Publication	
2	Taxation,	K.L. Singhania,	Taxmen publication	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Cos,POs and PSOs Mapping

Course Title: B.Com(Hons.).CAP IV Sem

Course Code : 02TA402

Course Title: Advanced Direct Tax

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-	Solving the problems	Profession related concepts	Start-ups and entrepreneurial	Leadership quality	Communication through different	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustain	Paraphrase the field of E Commerce	Articulate in the area of corporate sectors and	Enhance the skills of Entrepreneurial attitude	Demonstrate knowledge in setting up e-commerce platform	Design the system and processes essentially
CO.1: Apply the relevant provisions to determine the Incomes not included in Total Income, Deductions from Gross Total Income	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.2: Apply the relevant provisions to Computation of Total Income and Tax Liability of various entities	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.3: Apply the relevant provisions to Classification and Tax Incidence on Companies.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.4 Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Grass total Income Clubbing of Income.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.5: Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1

Legend: 1 – Slight (Low), 2 – Medium, 3 – High



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Faculty of Commerce and Financial Studies

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning (SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Apply the relevant provisions to determine the Incomes not included in Total Income, Deductions from Gross Total Income.	SO1.1 SO1.2 SO1.3SO1.4 SO1.5		Unit 1. Apply the relevant provisions to determine the Incomes..1.1, 1.2, 1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14,1.15,1.16,1.17,1.18,1.19,1.20,1.21,1.22,1.23,1.24,1.25,1.26,1.27,1.28,1.29,1.30,1.31,1.32.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2 : Apply the relevant provisions to Computation of Total Income and Tax Liability of various entities.	SO2.1 SO2.2 SO2.3 SO2.4SO2.5		Unit-2 Apply the relevant provisions to Computation of Total Income and Tax Liability of various entities 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : Apply the relevant provisions to Classification and Tax Incidence on Companies.	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : Apply the relevant provisions to Classification and Tax Incidence on Companies.3.1,3.2,3.3,3.4,3.5,3.6,3.7.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Apply the relevant provisions to Computation of total income of individuals and firms Set off and carry forward of Losses Deduction from Grass total Income Clubbing of Income.	SO4.1 SO4.2 SO4.3SO4.4 SO4.5		Unit-4: Computation of total income of individuals and firms, Set off and Carry forward of Losses Deduction 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Basic concepts of Advance payment of tax Assessment Procedure, Tax deduction at Source, (TDS), e-Filing of return	SO5.1 SO5.2 SO5.3SO5.4 SO5.5		Unit 5: Assessment Procedure and Advance payment of tax Assessment Procedure 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14,5.15,5.16,5.17,5.18.	

Curriculum development team:

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(Revised as on 01.08.2023)

Course Code: 03EC405

Course Title: Company Law and other Law 2

Pre-requisite: Students should have basic knowledge of the basics of company law & its use for organization.

Rationale: As part of their studies in company law, students need to have a strong knowledge of companies working, functions of management and various provisions as per companies act 2013 in the historical background and sources of company laws. This includes an understanding of Accounts, Audit and Auditors, the Registers ,Records ,Corporate Reorganisation, MCA 21 & XBRL, Key Managerial Personnel (KMP's) ,their Remuneration. And board meeting. General Meetings, The Company Secretaries Act, 1980 & Secretarial standards

In addition, students should gain a basic understanding of various types of case studies, their applications, and the Indian regulatory authorities responsible for enforcing them in society & business.

Course Outcomes:

CO.1 : Acquire knowledge about the basics of Accounts, Audit and Auditors &, Qualification and Disqualification; Rights, Duties and Liabilities of auditors as per companies act 2013.

CO.2: Understand the basic concept of about the Registers ,Records ,Corporate Reorganisation, MCA 21 & XBRL.

CO.3 : Understand the directors, retirement, resignation and removal , committees ,board constitution and its Powers.

CO.4: Familiarize and understand the concise overview of Key Managerial Personnel (KMP's) ,their Remuneration. And board meeting.

CO.5: Understand the concept of General Meetings & The Company Secretaries Act, 1980, Secretarial Standards.



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Semester-IV

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours (CI+LI+SW+SL)	
(OEC)	03EC405	Corporate Law Practice	4	0	2	1	7	4

Legend: **CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field, or other locations using different instructional strategies)
SW: Sessional Work (includes assignment, seminar, mini project, etc.),
SL: Self Learning,
C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of the teacher to ensure the outcome of Learning.

Scheme of Assessment:

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)						End Semester Assessment (ESA)	Total Marks (PRA+ESA)
			Progressive Assessment (PRA)							
			Class/Home Assignment number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)		
(OEC)	03EC405	Corporate Law Practice	15	20	5	5	5	50	100	



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CO.1 : Acquire knowledge about the basics of Accounts, Audit and Auditors.

Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO1.1 Understand the Concept, Definitions of audit, accounts & auditors.</p> <p>SO1.2 Familiarize with the Meaning, Nature of Financial statements & its requirements.</p> <p>SO1.3 Understand the concept of auditor , there Appointment ,qualification, disqualification, & removal of auditors.</p> <p>SO1.4 Familiarize and understand the concise overview of Secretarial Audit</p> <p>SO1.5 Understand the Applicability of Accounting standard & Transparency and Disclosures</p>	.	<p>Unit-1.0 Introduction of Accounts, Audit and Auditors</p> <p>1.1. Introduction of audit</p> <p>1.2. Accounts of Companies.</p> <p>1.3. Requirement of keeping books of account.</p> <p>1.4. Financial statements</p> <p>1. 5. Consolidated financial statement.</p> <p>1.6. National Financial Reporting Authority (NFRA)</p> <p>1.7. Internal audit</p> <p>1.8 Appointment ,qualification, disqualification, & removal of auditors.</p> <p>1.9. Casual vacancy in the office of auditors.</p> <p>1.10. Audit Report</p> <p>1.11. Branch audit</p> <p>1.12. Secretarial Audit</p> <p>1.13. Cost records and audit</p> <p>1.14. Transparency and Disclosures</p> <p>1.15.Accounting standard.</p> <p>1.16 Inter-Corporate Loans</p> <p>1.17 Related Party Transactions</p> <p>1.18 Annual return</p>	<p>5. Make a study on Financial statements.</p> <p>6. Make study on Audit Report</p>

SW-1 Suggested Sessional Work (SW):

- a. **Assignments:** Appointment ,qualification, disqualification, & removal of auditors.
- b. **Mini Project:** Draft the Secretarial Audit
- c. **Other Activities (Specify):** Write content mention in annual return.

CO.2: Understand the basic concept of about the Registers ,Records ,Corporate Reorganisation, MCA 21 &XBRL.

Item	AppX Hrs
CI	18



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LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO2.1 Concept and Meaning Importance of Registers and Records & Corporate Reorganisation</p> <p>SO2.2 Understanding about Registers to be maintained under the Companies Act, 2013</p> <p>SO2.3 Understanding the concept of The broad regulatory framework with respect to compromise/arrangement, mergers/amalgamation</p> <p>SO2.4 Understanding the Winding up of Companies & Insolvency.</p> <p>SO2.5 Understanding the Concept and Meaning of MCA 21 &XBRL.</p>	.	<p>Unit 2.0 Registers ,Records ,Corporate Reorganisation, MCA 21 &XBRL.</p> <p>2.1 Introduction</p> <p>2.2. Importance of Registers and Records</p> <p>2.3. Register to be maintained under the Companies Act, 2013.</p> <p>2.4. Returns</p> <p>2.5. Preservations of Records</p> <p>2.6. Role of Company Secretary in maintaining Registers.</p> <p>2.8. Inspection</p> <p>2.9. Oppression</p> <p>2.10. Mismanagement in Companies</p> <p>2.11. Winding up of Companies</p> <p>2.12. Valuation by Registered valuers</p> <p>2.13. Insolvency</p> <p>2.14 Power to Compromise or make arrangements with members or creditors.</p> <p>2.15 Merger and amalgamation of a company with a foreign company.</p> <p>2.16 An Introduction to MCA 21</p> <p>2.17 XBRL</p> <p>2.18 Filling of XBRL</p>	<p>5. Preservations of Records</p> <p>6. Register to be maintained under the Companies Act, 2013.</p>

SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Functions of MCA 21
- b. Mini Project:** Requisites of XBRL filling.
- c. Other Activities (Specify):**
Difference between winding-up & Insolvency.

CO.3 :Understand the directors, retirement, resignation and removal , committees ,board constitution and its Powers.

Item	AppX Hrs
CI	18



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LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO2.1 Understand the Board Composition, its Power and Restrictions</p> <p>SO2.2 Understanding about Role of Board</p> <p>SO2.3 Understanding the concept of Aims and objectives of Different committees Functioning.</p> <p>SO2.4 Understanding the directors, types, appointment, rights & duties.</p> <p>SO2.5 Understanding the Regulatory provisions relating to Directors under The Companies Act, 2013</p>	.	<p>Unit-3.0 Board Constitution, Directors and its Powers</p> <p>3.1 Definition of the term 'Board'</p> <p>3.2. Board Composition.</p> <p>3.3. Restriction and Powers of Board</p> <p>3.4. Board Committees- Audit Committee</p> <p>3.5. , Nomination and Remuneration Committee</p> <p>3.6. Stakeholders Relationship Committee and other Committees</p> <p>3.8. Vigil Mechanism</p> <p>3.9. Board meeting</p> <p>3.10. The meaning and concept of Directors</p> <p>3.11. Procedure for obtaining DIN</p> <p>3.12 Types of Director.</p> <p>3.13 Procedure of Appointment of Director.</p> <p>3.14 Disqualification of director</p> <p>3.15 Retirement and resignation of Directors.</p> <p>3.16 Removal of Director</p> <p>3.17 Duties of directors.</p> <p>3.18 Right of director</p>	<p>5. Study on Audit Committee</p> <p>6. Study on Remuneration Committee</p>

SW-1 Suggested Sessional Work (SW):

a. Assignments: Explain the Board Composition..

b. Mini Project: Composition of audit company in listed company.

c. Other Activities (Specify):

Explain Powers of Directors & Board of directors.

CO.4: Familiarize and understand the concise overview of Key Managerial Personnel (KMP's) ,their Remuneration. And board meeting.



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Item	AppX Hrs
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	Self Learning (SL)
<p>SO1.1 Understand the concept of KMP his Appointment, conditions for appointment of KMP</p> <p>SO1.2 Understand the Provisions related to Managerial Remuneration..</p> <p>SO1.3 Understand the role & duties of KMP's & CS.</p> <p>SO1.4 Understand the overview of Appointment of Managing Director, Whole Time Director or Manager;</p> <p>SO1.6 Understand the concept of The legal provisions relating to meetings of the Board and committees</p>	.	<p>Unit-4.0 Key Managerial Personnel (KMP's) and their Remuneration , Meetings of Board and its Committees</p> <p>4.16Introduction</p> <p>4.17Appointment of KMP's</p> <p>4.18Appointment of Managing Director.</p> <p>4.19Powers of MD</p> <p>4.20Appointment of Whole- Time Director or Manager</p> <p>4.21Officer who is in default.</p> <p>4.22Company secretary appointment ,role,functions,& responsibilities.</p> <p>4.23Statutory duties & liabilities of CS.</p> <p>4.24Remuneration of Managerial Personnel</p> <p>4.25Meetings of the Board</p> <p>4.26Frequency of the meetings of the Board</p> <p>4.27' The SEBI (LODR) Regulations, 2015 provisions w.r.t. Board Meetings</p> <p>4.28 Preparation of notices for meetings of Board/Committees of Board</p> <p>4.29 Agenda of Board/Committees Meetings</p> <p>4.30Convening a Meeting</p> <p>4.31 Quorum,minutes for Board Meeting</p> <p>4.32 Proxy & Agneda</p> <p>4.33 Duties of Company Secretary to board meeting</p>	<p>7. Remuneratio n of Managerial Personnel.</p> <p>8. Statutory duties & liabilities of CS.</p>

SW-1 Suggested Sessional Work (SW):

- a. **Assignments:** Preparation of notices for meetings of Board/Committees of Board
- b. **Mini Project:** Quorum,minutes,proxy & agenda for Board Meeting
- c. **Other Activities (Specify):** Explain the provisions related to Appointment of KMP's

CO.5: Understand the concept of General Meetings & The Company Secretaries Act, 1980, Secretarial Standards.

Item	AppX Hrs
CI	18



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LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	Self Learning (SL)
<p>SO1.1 Understand the meaning and concept of Procedure to conduct Annual General Meeting/ Extra-ordinary General Meeting</p> <p>SO1.2 Understand the concept of Resolutions</p> <p>SO1.3 Understand Procedure of voting through show of hands/ postal ballot/ e-voting</p> <p>SO1.4 Understand provisions basics of The Company Secretaries Act, 1980</p> <p>SO1.5 Understand Need and scope of Secretarial standards</p>	.	<p>Unit-5.0 General Meetings, The Company Secretaries Act, 1980 & Secretarial standards</p> <p>5.18Introduction</p> <p>5.19Annual General Meeting</p> <p>5.20Extraordinary General Meeting</p> <p>5.21Class Meeting</p> <p>5.22Types of Resolutions</p> <p>5.23Adjourned Meetings</p> <p>5.24Voting</p> <p>5.25Minutes</p> <p>5.26Report on Annual General Meeting</p> <p>5.27. Virtual Meetings</p> <p>5.28Associate and Fellow Company Secretaries.</p> <p>5.29 Disciplinary mechanism</p> <p>5.30 Revocation of Dividend</p> <p>5.31Provisions relating to CS misconduct.</p> <p>5.32Function of SSB of ICSI.</p> <p>5.33Need and Scope of Secretarial Standards</p> <p>5.34 Process of making of Secretarial Standards .</p> <p>5.35 Applicability of SS.</p>	<p>3. Provision s Relating to meetings</p> <p>4. Read the Types of Resolutions</p>

SW-1 Suggested Sessional Work (SW):

- a. **Assignments:** Annual General Meeting
- b. **Mini Project:** Draft the format of Minutes
- c. **Other Activities (Specify):** Difference between Types of meeting

Brief of Hours Suggested for the Course Outcome



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Suggestion for End Semester Assessment

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO.1 : Acquire knowledge about the basics of Accounts, Audit and Auditors &, Qualification and Disqualification; Rights, Duties and Liabilities of auditors as per companies act 2013.	18	2	1	21
CO.2 : Understand the basic concept of about the preparation & management of Registers and Records of Companies Act 2013 & Corporate Reorganisation.	18	2	1	21
CO.3 : Understand the directors, retirement, resignation and removal , committees ,board constitution and its Powers.	18	2	1	21
CO.4 : Familiarize and understand the concise overview of Key Managerial Personnel (KMP's) ,their Remuneration. And board meeting.	18	2	1	21
CO.5 : Understand the concept of General Meetings & The Company Secretaries Act, 1980, Secretarial Standards.	18	2	1	21
Total Hours	90	10	05	105

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Acquire knowledge about the basics of Accounts, Audit and Auditors &, Qualification and Disqualification; Rights, Duties and Liabilities of auditors as per companies act 2013.	03	06	01	10
CO-2	Understand the basic concept of about the preparation & management of Registers and Records of Companies Act 2013 & Corporate Reorganisation.	02	06	02	10
CO-3	Understand the directors, retirement, resignation and removal , committees ,board constitution and its Powers.	03	08	01	12
CO-4	Familiarize and understand the concise overview of Key Managerial Personnel (KMP's) and their Remuneration.	02	05	01	08
CO-5	Understand the concept of General Meetings & The Company Secretaries Act, 1980, Secretarial Standards.	03	06	01	10
Total		13	31	06	50

Legend: **R: Remember,** **U: Understand,** **A: Apply**

The end of semester assessment for business law will be held with written examination of 50 marks



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Note. Detailed Assessment rubric need to be prepared by the course-wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

26. Improved Lecture
27. Tutorial
28. Case Method
29. Group Discussion
30. Brainstorming

Suggested Learning Resources:

S. No.	Title	Author	Publisher	Edition & Year
1	Company Law	Dr. Avtar Singh	Eastern Book Company, 34, Lalbagh, Lucknow – 226 001	2021
2	Company Law	C.R. Datta	Lexis Nexis, Butterworths Wadhwa, Nagpur	2022
3	Guide to the Companies Act	A. Ramaiya	Lexis Nexis, Butterworths Wadhwa, Nagpur	2022
4	Company Law	ICSI (CS Executive)	ICSI, New Delhi	2023
5	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Cos,POs and PSOs Mapping

Course Title: B.Com CAP

Course Code : 03EC405

Course Title: Company Law and other Law 2

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Professional related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO.1 : Acquire knowledge about the basics of Accounts, Audit and Auditors & Qualification and Disqualification; Rights, Duties and Liabilities of auditors as per companies act 2013.	3	3	3	3	3	2	3	3	1	1	1	3	3	2	1
CO.2: Understand the basic concept of about the preparation & management of Registers and Records of Companies Act 2013 & Corporate Reorganisation.	3	2	3	2	1	1	1	1	1	1	2	3	1	1	1



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CO.3 : Understand the directors, retirement, resignation and removal , committees ,board constitution and its Powers.	3	3	3	3	3	2	2	3	1	1	3	3	1	1	1
CO.4: Familiarize and understand the concise overview of Key Managerial Personnel (KMP's) ,their Remuneration. And board meeting.	3	3	3	3	3	1	2	3	1	1	3	3	1	1	1
CO.5: Understand the concept of General Meetings & The Company Secretaries Act, 1980, Secretarial Standards.	3	3	3	3	3	1	3	1	1	1	2	3	3	1	1

Legend: 1 – Slight (Low), 2 – Medium, 3 – High

Course Curriculum Map:

POs & PSOs No.	COs No.& Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1 : Acquire knowledge about the basics of Accounts, Audit and Auditors &, Qualification and Disqualification; Rights, Duties and Liabilities of auditors as per companies act 2013.	SO1.1 SO1.2 SO1.3 SO1.4 SO1.5		Unit 1 Introduction of Accounts, Audit and Auditors 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14, 1.15,,1.16,1.17,1.18	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2: Understand the basic concept of about the preparation & management of Registers and Records of Companies Act 2013 & Corporate Reorganisation.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 Registers ,Records ,Corporate Reorganisation, MCA 21 & XBRL. 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15,2. 16,2.17,2.18	



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PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3 : Understand the directors, retirement, resignation and removal , committees ,board constitution and its Powers.	SO3.1SO3.2 SO3.3 SO3.4 SO3.5	Unit-3 : Board Constitution,Directors and its Powers. 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3.15,3.16, 3.17,3.18
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4: Familiarize and understand the concise overview of Key Managerial Personnel (KMP's) ,their Remuneration. And board meeting.	SO4.1SO4.2 SO4.3SO4.4 SO4.5	Unit-4 Key Managerial Personnel (KMP's) 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14,4.15 4.16,4.17,4.18
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5: Understand the concept of General Meetings & the Company Secretaries Act, 1980, Secretarial Standards.	SO5.1SO5.2 SO5.3SO5.4 SO5.5	Unit 5: General Meetings, The Company Secretaries Act, 1980 & Secretarial standards. 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14,5.15,5.16,5.17,5.18.

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Curriculum of B.Com Hons. CAP Program

(Revised as on 01.08.2023)

Semester-IV

Course Code: 04TA401 Advanced indirect tax

Course Title : Advanced indirect tax

Pre- requisite: Student should have acquire expert knowledge of practical and procedural aspects relating to Advanced indirect tax.

Rationale: 'It's all about the Tax!'
The students understanding of the provisions of goods and services tax law and to acquire the ability to apply such knowledge to make computations and address application-oriented issues. studying Indirect Tax Practices under the commerce should possess to develop the knowledge and skills to manage the Indirect Tax of individuals, communities, and businesses. Students will develop the knowledge and skills necessary to calculate GST payable or receivable to or from government. Indirect Tax Practices gives students the tools to make real life calculate tax liabilities and GST payable or receivable to or from government.

Course Outcomes:

CO.1: Concept of Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution)..

CO.2: Apply the relevant provisions to Input Tax Credit & Computation of GST Liability- Overview. Procedural Compliance under GST: Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit.

CO.3: Apply the relevant provisions Concept of Basic on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST) and GST Compensation to States. GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Services Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and Architecture to integrate with GST system. GSP eco system. (Theory only).

CO.4: Explain the concept of Overview of Customs Act : Overview of Customs Law; Levy and Collection of Customs Duties; Types of Custom Duties; Classification and Valuation of Import and Export Goods; Exemption; Officers of Customs;

CO.5: Basics concept of Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.



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Scheme of Assessment (Marks)
Faculty of Commerce and Financial Studies

Course category	Course Code	Course Title	Progressive Assessment (PRA)						End Semester Assessment (ESA)	Total Marks (PRA+ESA)
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	Total Marks (CA+CT+SA+CAT+AT)		
			(SEC)	04TA401	Advanced indirect tax	15	20	5		

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Scheme of Studies:

Course category	Course Code	Course Title	Scheme of studies(Hours/Week)				Total Study Hours (CI+LI+SW+SL)	Total Credits (C)
			CI	LI	SW	SL		
(SEC)	04TA401	Advanced indirect tax	4	0	2	1	7	4

Legend:

- CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
- LI:** Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
- SW:** Sessional Work (includes assignment, seminar, mini project etc.),
- SL:** Self Learning,
- C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory



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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Concept of Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution)..

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO1.1 Comprehensive Understanding of Eligible and Ineligible Input Tax Credit SO1.2 Proficiency in Apportionment of Credit and Handling Blocked Credits SO1.3 . Mastery in Tax Credit Relating to Capital Goods SO1.4 Strategies for Recovery of Excess Tax Credit SO1.5 Exploration of Special Circumstances for Tax Credit Availability and Input Service Distribution		Unit-1.0 Concept of Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution). 1.1.Understanding Eligible Input Tax Credit 1.2.Exploring Ineligible Input Tax Credit 1.3.Apportionment of Credit 1.4.Blocked Credits and Exceptions 1.5.Tax Credit related to Capital Goods: 1.6.Recovery of Excess Tax Credit 1.7.Availability of Tax Credit in Special Circumstances 1.8.Case Studies and Practical Applications 1.9.Legal Framework and Compliance 1.10.Input Service Distribution 1.11.Importance of Documentation and Record-Keeping 1.12.Assessing Impact on Business Operations	1. Exploring Ineligible Input Tax Credit. 2. Availability of Tax Credit in Special Circumstances

SW-1 Suggested Sessional Work (SW):

- Assignments:** Define situations where certain inputs might be ineligible for claiming tax credit.
- Other Activities (Specify):** explain the eligibility of Input Tax Credit in each of the provided situations.



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CO.2: Apply the relevant provisions to Input Tax Credit & Computation of GST Liability- Overview. Procedural Compliance under GST: Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit.

Approximate Hours

Item	Appx Hours
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO2.1 Understand the types of GST registrations. SO2.2 Identify the elements and essentials of a valid tax invoice. SO2.3 Understand the concept of E-Way Bill and its applicability. SO2.4 Understand different types of GST returns and their due dates. SO2.5 Understand the concept of GST audit and its types.	.	Unit 2.0 Apply the relevant provisions to Input Tax Credit & Computation of GST Liability- Overview. Procedural Compliance under GST: Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit. 2.1. Introduction to Input Tax Credit (ITC) 2.2. Components of Input Tax 2.3. Conditions for Availing ITC 2.4. Blockage and Restrictions on ITC 2.5. GST Liability Computation 2.6. Overview of Procedural Compliance 2.7. GST Registration. 2.8. Tax Invoice, Debit & Credit Note. 2.9. Accounting and Record-Keeping. 2.10. Electronic Way Bill (E-Way Bill) 2.11. GST Return Filing. 2.12 Payment of Tax 2.13. Refund Procedures 2.14. Audit under GST 2.15. Case Studies and Practical Applications	1. Concept of Blockage and Restrictions on ITC 2. Concept of GST Liability Computation.

SW-2 Suggested Sessional Work (SW):

a. Assignments: Conditions for Availing ITC

b. Other Activities (Specify): Dissection on GST Return Filing.



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CO.3: Apply the relevant provisions Concept of Basic on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST) and GST Compensation to States. GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Services Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and Architecture to integrate with GST system. GSP eco system. (Theory only).

Approximate Hours

Item	Appx Hours
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO3.1. Understanding the Framework of GST Components</p> <p>SO3.2. Analyzing the Role and Functioning of GST Network (GSTN)</p> <p>SO3.3. Comprehending the Role of Goods and Services Tax Suvidha Providers (GSPs)</p> <p>SO3.4. Evaluating the Architecture of GSP Ecosystem:</p> <p>SO3.5. Synthesizing a Theoretical Overview of the GST Ecosystem:</p>		<p>Unit-3 : Apply the relevant provisions Concept of Basic on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST) and GST Compensation to States. GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Services Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and Architecture to integrate with GST system. GSP eco system. (Theory only).</p> <p>3.1 Understand the concept of Goods and Services Tax (GST) as a comprehensive indirect</p> <p>3.2. Components of GST:</p> <p>3.3. Learn how IGST works in the context of interstate transactions</p> <p>3.4. Understand the application and nuances of UTGST.</p> <p>3.5. GST Compensation to States:</p> <p>3.6. GST Network (GSTN) Overview:</p> <p>3.7. Powers and Functions of GSTN:</p> <p>3.8. Goods and Services Tax Suvidha Providers (GSPs):</p> <p>3.9. GSP Framework and Guidelines:</p> <p>3.10. Integration Architecture:</p> <p>3.11. Role of GSP in GST Ecosystem:</p> <p>3.12. Compliance Solutions Offered by GSPs:</p> <p>3.13. GSP Ecosystem Dynamics:</p> <p>3.14. Benefits and Challenges:</p> <p>3.15. Future Prospects:</p>	<p>1. . Understand the application and nuances of UTGST</p> <p>2. Learn how IGST works in the context of interstate transactions</p>

SW-3 Suggested Sessional Work (SW):

a. Assignments Role of GSP in GST Ecosystem

b. Other Activities (Specify): Discussion on Benefits and Challenges.



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CO.4: Explain the concept of Overview of Customs Act : Overview of Customs Law; Levy and Collection of Customs Duties; Types of Custom Duties; Classification and Valuation of Import and Export Goods; Exemption; Officers of Customs;

Approximate Hours

Item	Appx Hours
CI	8
LI	0
SW	2
SL	1
Total	11

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO4.1 Participants will be able to articulate the fundamental structure of the Customs Act</p> <p>SO4.2 methods and procedures involved in the imposition and collection of customs duties.</p> <p>SO4.3. participants will distinguish and elucidate different types of customs duties.</p> <p>SO4.4. Participants will acquire knowledge regarding exemptions within the Customs Act.</p> <p>SO4.5 Attendees will gain insight into the roles, responsibilities, and powers vested in officers of customs.</p>		<p>Unit-4: Explain the concept of Overview of Customs Act : Overview of Customs Law; Levy and Collection of Customs Duties; Types of Custom Duties; Classification and Valuation of Import and Export Goods; Exemption; Officers of Customs;</p> <p>4.1. Understand the fundamental principles and objectives of the Customs Act.</p> <p>4.2. Levy and Collection of Customs Duties.</p> <p>4.3 Differentiate between various types of customs duties.</p> <p>4.4 Classification of Import and Export Goods.</p> <p>4.5. Valuation of Import and Export Goods.</p> <p>4.6. Exemptions in Customs Law.</p> <p>4.7. Roles and Responsibilities of Officers of Customs.</p> <p>4.8. Case Studies and Practical Applications.</p>	<p>1. methods and procedures involved in the imposition and collection of customs duties.</p> <p>2. Attendees will gain insight into the roles, responsibilities, and powers vested in officers of customs.</p>

SW-4 Suggested Sessional Work (SW):

a. Assignments: Levy and Collection of Customs Duties

b. Other Activities (Specify): Discussion on matter of Eligibility for Exemptions in Customs Law.



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CO.5: Basics concept of Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.

Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO5.1 Understanding Import and Export Procedures. SO5.2 Mastery of Transportation and Warehousing Practices. SO5.3 Insight into Duty Drawback Mechanisms. SO5.4 Proficiency in Demand and Recovery Procedures. SO5.5 Comprehension of Confiscation and Refund Protocols.		<p>Unit 5: Basics concept of Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.</p> <p>5.1. Import and Export Procedures. 5.2. Transportation and Warehousing. 5.3. Duty Drawback. 5.4. Demand and Recovery. 5.5. Confiscation of Goods and Conveyances. 5.6. Refund. 5.7. Overview of Customs Law. 5.8. Documentation and Procedures. 5.9. Duty Calculations and Drawbacks. 5.10. Enforcement and Penalties.</p>	<p>1. Basic concepts of Import and Export Procedures.</p> <p>2. Basics concept of Duty Drawback.</p>

SW-5 Suggested Sessional Work (SW):

a. Assignments: Import and Export Procedures

b. Other Activities (Specify): Discussion on matter of Refund.



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
1AC 101.1: Concept of Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution).	12	2	1	15
1AC 101.2: Apply the relevant provisions to Input Tax Credit & Computation of GST Liability- Overview. Procedural Compliance under GST: Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit.	15	2	1	18
1AC 101.3: Apply the relevant provisions Concept of Basic on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST) and GST Compensation to States. GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Services Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and Architecture to integrate with GST system. GSP eco system. (Theory only).	15	2	1	18
1AC 101.4: Explain the concept of Overview of Customs Act : Overview of Customs Law; Levy and Collection of Customs Duties; Types of Custom Duties; Classification and Valuation of Import and Export Goods; Exemption;	8	2	1	11
1AC 101.5: Basics concept of Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery;	10	2	1	13
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
co-1	Concept of Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution).	01	01	03	05
co-2	Apply the relevant provisions to Input Tax Credit & Computation of GST Liability- Overview. Procedural Compliance under GST: Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit.	01	01	03	05



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CO-3	Apply the relevant provisions Concept of Basic on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST) and GST Compensation to States. GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Services Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and Architecture to integrate with GST system. GSP eco system. (Theory only).	-	03	10	13
CO-4	Explain the concept of Overview of Customs Act : Overview of Customs Law; Levy and Collection of Customs Duties; Types of Custom Duties; Classification and Valuation of Import and Export Goods; Exemption; Officers of Customs;	-	03	10	13
CO-5	Basics concept of Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.	01	03	10	14
Total		03	12	36	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Advanced indirect tax will be held with written examination of 50 marks **Note.** Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(c) Books :

S. No.	Title	Author	Publisher	Edition & Year
1	Students' Guide to Indirect Taxes	Singhanian Vinod K. and Monica Singhanian	Taxmann Publications Pvt. Ltd., Delhi Taxation,	
2	Indirect Tax Law and practice	V.S. Datey	Taxmann Publications Pvt. Ltd., Delhi Taxation	
3	ICAI study material & ICSI study material.			



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Cos,POs and PSOs Mapping

Course Title: B.Com CAP IV Sem.

Course Code : 04TA401

Course Title: Advanced indirect tax

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commer ce and busine ss- related	Solvi ng the probl ems	Profes sion relate d scenar s:	Start- ups and entrepr eneurial venture s:	Lea ders hip qual ities	Commu nication through differen t modes	Advance research in the field of commerce	Deci sion mak ing	Pathw ays progra ms	Enviro nment and sustai nabilit v:	Paraphras e the field of E Commerc e and digital	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entreprene urial attitude and create an	Demonstrat e knowledge in setting up e- commerce	Design the system and processes essentially required for e-
CO.1: Concept of Eligible and Ineligible Input Tax Credit	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.2. Apply the relevant provisions to Input Tax Credit & Computation of GST Liability- Overview. Procedural Compliance under GST: Registration.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
Co.3.Apply the relevant provisions Concept of Basic on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST) and GST Compensation to States.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
CO.4 Explain the concept of Overview of Customs Act : Overview of Customs Law; Levy and Collection of Customs Duties	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1



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CO.5: Basics concept of Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.	3	2	3	1	1	1	1	1	1	1	1	3	1	1	1
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Legend: 1 – Slight (Low), 2 – Medium, 3 – High

Course Curriculum Map:

POs & PSOs No.	COs No. & Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Concept of Eligible and Ineligible Input Tax Credit.	SO1.1 SO1.2 SO1.3SO1.4 SO1.5		Unit 1 Concept of Eligible and Ineligible Input Tax Credit 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12.	3 to 7
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2. Apply the relevant provisions to Input Tax Credit & Computation of GST Liability- Overview. Procedural Compliance under GST: Registration.	SO2.1 SO2.2 SO2.3 SO2.4 SO2.5		Unit-2. Apply the relevant provisions to Input Tax Credit & Computation of GST Liability- Overview. Procedural Compliance under GST: Registration. 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15.	
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 : Apply the relevant provisions Concept of Basic on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST) and GST Compensation to States.	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : Apply the relevant provisions Concept of Basic on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST) and GST Compensation to States..3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,3.12,3.13,3.14,3.15.	



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PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Explain the concept of Overview of Customs Act : Overview of Customs Law; Levy and Collection of Customs Duties.	SO4.1 SO4.2 SO4.3SO4.4 SO4.5	Unit-4 Explain the concept of Overview of Customs Act : Overview of Customs Law; Levy and Collection of Customs Duties. 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8.
PO 1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Basics concept of Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.	SO5.1 SO5.2 SO5.3SO5.4 SO5.5	Unit 5: : Basics concept of Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback. 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,5.9,5.10.

Curriculum development team:

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Curriculum of B.Com CAP

(Revised as on 01.08.2023)

Semester-V

Course Code: 01AC503 Auditing I

Course Title : Auditing I.

Pre- requisite: Student should haveacquire expert knowledge of practical and procedural aspects relating to Auditing I.

Rationale: 'It's all about the Auditing !'
The students understanding the Standard on Auditing and various provisions of Companies act 2013 related to auditing.StudyingAuditunder the commerce should possess to develop the knowledge and skills to conduct audit of businesses.Students will develop the knowledge and skills necessary to Audit.Auditing gives students the tools to make How to conduct auditing in accordance with standard on auditing.

Course Outcomes:

CO.1:Understand the functional classification and qualities of an auditor, Define audit and understand the objectives of audit, principles governing audit etc.

CO.2: Understand the types of errors and frauds, Definition of fraud as given under the SA and its meaning. Analyse the duty of an auditor regarding detection of fraud and error.

CO.3: Apply the relevant SA to Identify Audit Evidence and Explain audit evidence, sufficiency and appropriateness of audit evidence,types of audit evidence, relevance and reliability of audit evidence, and also methods to obtain audit evidence.

CO.4: Understand the meaning of an automated environment. Learn how to perform an understanding of an automated environment. Identify the various risks in automated environment and the corresponding controls.

CO.5:Define Audit Sampling as per Standards on Auditing 530 and its importance. Understand the sampling techniques and how/when to apply them to audit procedures.Understand the meaning of analytical procedures as per Standards on Auditing.



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(Revised as on 01.08.2023)

Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+SW+SL)	
(MJC)	01AC503	Auditing	6	0	2	1	9	6

- Legend:**
- CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practicable performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini-project etc.),
 - SL:** Self-Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course Category	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(MJC)	01AC503	Auditing	15	20	5	5	5	50	(ESA)	(PRA+ESA)	
									50	100	



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Curriculum of B.Com Hons. CAP Program

(Revised as on 01.08.2023)

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Understand the functional classification and qualities of an auditor, Define audit and understand the objectives of audit, principles governing audit etc.

Approximate Hours

Item	Appx Hrs.
CI	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO1.1 Understand the functional classification and qualities of an auditor.</p> <p>SO1.2 Define audit and understand the objectives of audit, principles governing audit etc.</p> <p>SO1.3 Understand different types of audit and relationship of auditing with other disciplines.</p> <p>SO1.4 Distinguish between auditing and investigation.</p> <p>SO1.5 Understand the principles governing Audit.</p>		<p>Unit-1. Understand the functional classification and qualities of an auditor, Define audit and understand the objectives of audit, principles governing audit.</p> <p>1.1 Meaning and Definition of Auditing.</p> <p>1.2. Objectives of Audit.</p> <p>1.3. Scope of Audit-Aspects to be covered in Audit</p> <p>1.4. Types of Audit</p> <p>1.5. Advantages of Audit of Financial Statements.</p> <p>1.6. Inherent Limitations of Audit.</p> <p>1.7. Relationship of Auditing with other disciplines.</p> <p>1.8. Qualities of an Auditor.</p> <p>1.9. Preconditions for an Audit.</p> <p>1.10. Agreement on Audit Engagement Terms.</p> <p>1.11. Limitation on Scope Prior to Audit Engagement Acceptance.</p> <p>1.12. Acceptance of a Change in Engagement</p> <p>1.13. Distinguish between auditing and investigation.</p>	<p>1 Meaning and Definition of Auditing.</p> <p>2. Distinguish between auditing and investigation.</p>

SW-1 Suggested Sessional Work (SW):

a. Assignments: Inherent Limitations of Audit.

b. Other Activities (Specify): Dissection on Distinguish between auditing and investigation.



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CO.2: Understand the types of errors and frauds, Definition of fraud as given under the SA and its meaning. Analyse the duty of an auditor regarding detection of fraud and error.

Approximate Hours

Item	Appx Hours
CI	26
LI	0
SW	2
SL	1
Total	29

Session Outcomes(SOs)	(LI)	Classroom Instruction(CI)	(SL)
SO2.1 Understand the types of errors and frauds. SO2. Definition of fraud as given under the Standards on Auditing and its meaning. SO2.3. Understand reasons behind management/ employees committing fraud/ error. SO2.4. Analyse the duty of an auditor regarding detection of fraud and error. SO2.5 Determine fraud risk factors and circumstances relating to possibility of fraud.	.	Unit 2. Understand the types of errors and frauds, Definition of fraud as given under the SA and its meaning. Analyse the duty of an auditor regarding detection of fraud and error. 2.1. Meaning of Fraud and Characteristics of Fraud. 2.2. Detection of Fraud and Error: Duty of an Auditor. 2.3. Meaning of Fraud Risk Factors. 2.4. Circumstances Relating to Possibility of Fraud. 2.5. Concept of Fraud Reporting. 2.6. Auditor unable to continue the engagement. 2.7. Responsibility for the Prevention and Detection of Fraud. 2.8. Risks of Material Misstatement Due to Fraud 2.9. Communication of Fraud (SA 240 The Auditor's responsibilities Relating to Fraud in an Audit of Financial Statements); 2.10. Provisions of the Companies Act 2013 relating to fraud and rules thereunder including reporting requirements under CARO. 2.11. Concept of Audit Strategy. 2.12. Concept of Audit Planning. 2.13. Additional Considerations in Initial Audit Engagements. 2.14. Modifications to ISA 300, "Planning an Audit of Financial Statements. 2.15. Considerations in Establishing the Overall Audit Strategy. 2.16. Reporting Objectives, Timing of the Audit, and Nature of Communications. 2.17. Significant Factors, Preliminary Engagement Activities, and Knowledge Gained on Other Engagements. 2.18. Concept of Risk Assessment Procedures and Related Activities. 2.19. The Required Understanding of the Entity and Its Environment, Including the Entity's Internal Control. 2.20. Concept of Identifying and Assessing the Risks of Material Misstatement. 2.21. Risks that Require Special Audit Consideration. 2.22. Risk Assessment Procedures and Related Activities. 2.23. Concept of Analytical Procedures. 2.24. The Required Understanding of the Entity and Its Environment, Including the Entity's Internal Control. 2.25. Assessment of Risks of Material Misstatement at the Financial Statement Level. 2.26. Assessment of Risks of Material Misstatement at the Assertion Level.	1. Circumstances Relating to Possibility of Fraud. 2. Concept of Risks of Material Misstatement Due to Fraud

SW-2 Suggested Sessional Work SW):

a. Assignments: Circumstances Relating to Possibility of Fraud.

b. Other Activities (Specify): Discussion on Risks of Material Misstatement Due to Fraud



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CO.3:Apply the relevant SA to Identify Audit Evidence and Explain audit evidence, sufficiency and appropriateness of audit evidence, types of audit evidence, relevance and reliability of audit evidence and also methods to obtain audit evidence.

Approximate Hours

Item	Appx Hours
CI	19
LI	0
SW	2
SL	1
Total	22

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO3.1. Concept of Audit Documentation Nature & Purpose of Audit Documentation from content & Extent of Audit Documentation. SO3.2. Completion Memorandum; Ownership and custody of Audit Documentation. SO3.3. Understand the Audit procedures for obtaining audit evidence; Sources of evidence; Relevance and Reliability of audit evidence. SO3.4. Concept of Sufficient appropriate audit evidence, Evaluation of Audit Evidence (SA 500 Audit Evidence). SO3.5 Conceptual understanding on SA 230 Audit Documentation.		Unit-3: Apply the relevant SA to Identify Audit Evidence and Explain audit evidence, sufficiency and appropriateness of audit evidence, types of audit evidence, relevance and reliability of audit evidence and also methods to obtain audit evidence. 3.1 Meaning of Sufficient Appropriate Audit Evidence. 3.2. Concept of Information to Be Used as Audit Evidence. 3.3. Inconsistency in, or Doubts over Reliability of, Audit Evidence. 3.4. Sources of Audit Evidence. 3.5. Audit Procedures for Obtaining Audit Evidence. 3.6. External Confirmation. 3.7. Information to Be Used as Audit Evidence. 3.8. Reliability of Information Produced by a Management's Expert. 3.9 Obtaining an Understanding of the Work of the Management's Expert. 3.10. Attendance at Physical Inventory Counting. 3.11 Initial Audit Engagements - Opening Balances" 3.12. Requirements Substantive Analytical Procedures. 3.13. Requirements Sample Design, Size and Selection of Items for Testing. 3.14. Evaluating Results of Audit Sampling. 3.15. Nature of Related Party Relationships and Transactions. 3.16. Requirements Risk Assessment Procedures and Related Activities. 3.17 Events Occurring Between the Date of the Financial Statements and the Date of the Auditor's Report. 3.18 Responsibility for Assessment of the Entity's Ability to Continue as a Going Concern. 3.19. Written Representations as Audit Evidence.	1. Concept of External Confirmation. 2. Meaning of Sufficient Appropriate Audit Evidence.

SW-3 Suggested Sessional Work (SW):

- a. **Assignments:** Audit Procedures for Obtaining Audit Evidence.
- b. **Other Activities (Specify):** Discussion on External Confirmation.



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CO.4: Understand the meaning of an Automated environment. Learn how to perform an understanding of an Automated environment. Identify the various risks in Automated environment and the corresponding controls.

Approximate Hours

Item	Appx Hours
CI	7
LI	0
SW	2
SL	1
Total	10

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO4.1 Understanding about the Key features, Impact of IT related Risks.</p> <p>SO4.2. understand the Impact on Controls, Internal Financial Controls as per Regulatory requirements.</p> <p>SO4.3 Types of Controls, Audit approach.</p> <p>SO4.4. Explain the various Testing methods, data Analytics for audit, assessing and reporting audit findings.</p> <p>SO4.5 Understanding and documenting Automated environment.</p>		<p>Unit-4: Understand the meaning of an Automated environment. Learn how to perform an understanding of an Automated environment. Identify the various risks in Automated environment and the corresponding controls.</p> <p>4.1. Key features of an Automated Environment.</p> <p>4.2. Relevance of 'IT' in an Audit.</p> <p>4.3. Risk & Controls in an Automated Environment.</p> <p>4.4. Understanding and Documenting Automated Environment.</p> <p>4.5. Internal Financial Controls as per Regulatory Requirements.</p> <p>4.6. Data Analytics for Audit.</p> <p>4.7. Concept of Impact of IT related risks.</p>	<p>1. Understanding and Documenting Automated Environment.</p> <p>2. Understanding and Documenting Automated Environment.</p>

SW-4 Suggested Sessional Work (SW):

a. Assignments: Key features of an Automated Environment.

b. Other Activities (Specify): Discussion on Relevance of 'IT' in an Audit.



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CO.5: Define Audit Sampling as per Standards on Auditing 530 and its importance. Understand the sampling techniques and how/when to apply them to audit procedures. Understand the meaning of analytical procedures as per Standards on Auditing.

Item	Appx Hours
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO5.1 Understand Basic concepts of Meaning of Audit Sampling.</p> <p>SO5.2 Understand the Types of sampling Sample Size and selection of items for testing.</p> <p>SO5.3 Understand Sample selection method..</p> <p>SO5.4 Understand Meaning of Analytical Procedure: Meaning, nature, purpose and timing of analytical procedures.</p> <p>SO5.5 Understanding about the Designing and performing analytical procedures prior to Audit.</p>		<p>Unit 5: Define Audit Sampling as per Standards on Auditing 530 and its importance. Understand the sampling techniques and how/when to apply them to audit procedures. Understand the meaning of analytical procedures as per Standards on Auditing.</p> <p>5.1. Basic concepts of Sampling: An audit Procedure.</p> <p>5.2. Approaches to Sampling.</p> <p>5.3. Selection of Items for Testing, Sample Selection Methods and Sampling and Non-Sampling Risk.</p> <p>5.4. Nature and cause of deviations and Misstatements.</p> <p>5.5. Evaluating results of Audit Sampling.</p> <p>5.6. Meaning of Analytical Procedures.</p> <p>5.7. Purpose and timing of Analytical Procedures.</p> <p>5.8. Investigating Results of Analytical Procedures</p> <p>5.9. Analytical Procedures that Assist when forming an Overall conclusion.</p> <p>5.10. Considerations specific to Public sector entities</p>	<p>1. Basic concepts of Sampling: An audit Procedure.</p> <p>2. Approaches to Sampling.</p>

SW-5 Suggested Sessional Work (SW):

a. Assignments: Nature and cause of deviations and Misstatements.

b. Other Activities (Specify): Discuss the Approaches to Sampling



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
1AC 101.1: Understand the functional classification and qualities of an auditor, Define audit and understand the objectives of audit, principles governing audit etc.	13	2	1	16
1AC 101.2: Understand the types of errors and frauds, Definition of fraud as given under the SA and its meaning. Analyse the duty of an auditor regarding detection of fraud and error.	26	2	1	29
1AC 101.3: Apply the relevant SA to Identify Audit Evidence and Explain audit evidence, sufficiency and appropriateness of audit evidence, types of audit evidence, relevance and reliability of audit evidence and also methods to obtain audit evidence.	19	2	1	22
1AC 101.4: Understand the meaning of an Automated environment. Learn how to perform an understanding of an Automated environment. Identify the various risks in Automated environment and the corresponding controls.	7	2	1	10
1AC 101.5: Define Audit Sampling as per Standards on Auditing 530 and its importance. Understand the sampling techniques and how/when to apply them to audit procedures. Understand the meaning of analytical procedures as per Standards on Auditing.	10	2	1	13
Total Hours	75	10	05	90

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Understand the functional classification and qualities of an auditor, Define audit and understand the objectives of audit, principles governing audit etc.	01	01	03	05
CO-2	Understand the types of errors and frauds, Definition of fraud as given under the SA and its meaning. Analyse the duty of an auditor regarding detection of fraud and error.	01	01	03	05
CO-3	Apply the relevant SA to Identify Audit Evidence and Explain audit evidence, sufficiency and appropriateness of audit evidence, types of audit evidence, relevance and reliability of audit evidence and also methods to obtain audit evidence.	-	03	10	13
CO-4	Understand the meaning of an Automated environment. Learn how to perform an understanding of an Automated environment. Identify the various risks in Automated environment and the corresponding controls.	-	03	10	13
CO-5	Define Audit Sampling as per Standards on Auditing 530 and its importance. Understand the sampling techniques and how/when to apply them to audit procedures. Understand the meaning of analytical procedures as per Standards on Auditing.	01	03	10	14



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Total	03	11	36	50
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Legend: **R:Remember,** **U:Understand,** **A:Apply**

The end of semester assessment for Financial Accounting will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/ Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(d) Books:

S. No.	Title	Author	Publisher	Edition&Year
1	Auditing	CA Pankajgarg	Taxxman publication, New delhi	
2	Auditing	CA Surbhibansal	Bestword publication, New Delhi	
4	Lecture note provided by Dept. of Commerce AKS University, Satna.			



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Cos,POs and PSOs Mapping

Course Title: B.Com H CAP V Sem.

Course Code: 01AC503

Course Title: AuditingI.

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-
CO.1: Understand the functional classification and qualities of an auditor.	3	1	3	1	1	1	1	2	1	1	1	1	1	1	1
CO.2: Understand the types of errors and frauds, Definition of fraud as given under the SA and its meaning.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1
CO.3: Apply the relevant SA to Identify Audit Evidence and of audit evidence, relevance and reliability of audit evidence.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1
CO.4 Understand the meaning of an automated environment.	3	1	3	1	1	1	1	2	1	1	1	1	1	1	1
CO.5 Define Audit Sampling as per Standards on Auditing 530 and its importance. Understand the sampling techniques.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1

Legend:1–Slight (Low),2–edium, 3–High



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Course Curriculum Map:

POs & PSOs No.	COs No. & Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Understand the functional classification and qualities of an auditor..	SO1.1SO1.2 SO1.3SO1.4 SO1.5		Unit 1 Understand the functional classification and qualities of an auditor, Define audit and understand the objectives of audit, principles governing audit. 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13.	As mentioned in page number
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2 Understand the types of errors and frauds, Definition of fraud as given under the SA and its meaning.	SO2.1SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 Understand the types of errors and frauds 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15,2.16,2.17,2.18,2.19,2.20,2.21,2.22,2.23,2.24,2.25, 2.26.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 Apply the relevant SA to Identify Audit Evidence and of audit evidence, relevance and reliability of audit evidence,	SO3.1SO3.2 SO3.3 SO3.4SO3.5		Unit-3: Apply the relevant SA 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,3.9,3.10,3.11, 13.12,3.13,3.14,3.15,3.16,3.17,3.18,3.19.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Understand the meaning of an automated environment.	SO4.1SO4.2 SO4.3SO4.4 SO4.5		Unit-4 Understand the meaning of an Automated environment. controls. 4.1,4.2,4.3,4.4,4.5,4.6,4.7.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Define Audit Sampling as per Standards on Auditing 530 and its importance. Understand the sampling techniques.	SO5.1SO5.2 SO5.3SO5.4 SO5.5		Unit 5: Define Audit Sampling as per Standards on Auditing 530 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,5.9,5.10.	

Curriculum development team:

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Department of Commerce

Curriculum of B.Com Hons. CAP Program

(Revised as on 01.08.2023)

Semester-V

Course Code:	05AC501 Cost and management Accounting
Course Title :	Cost and management Accounting
Pre-requisite:	Student should have basic knowledge of element of expenditures in producing goods or service.
Rationale:	This syllabus forms the backbone of financial management by revealing the evolution and significance of cost accounting. It provides a deep dive into cost concepts, classifications, and elements, guiding professionals in cost allocation and control. The inclusion of material cost management, procurement procedures, and diverse pricing methods ensures a holistic understanding of resource utilization. Labour cost analysis covers not just classification but also efficient time management and incentive structures. The syllabus extends to various costing methods like unit, batch, job, and contract costing, imparting practical skills for real-world scenarios. It's a comprehensive roadmap, fostering financial prudence, informed decision-making and operational excellence in businesses.

Course Outcomes: After studying this subject, the students will be able to

CO1 Students will be able to understand the evolution, objectives, and scope of cost accounting and understand the concepts, classifications, and elements of cost.

CO2 Students will be able to apply techniques for materials control, procurement procedures, and pricing methods, such as FIFO, LIFO, Simple Average, and Weighted Average and students will be able to calculate minimum level, maximum level, and reorder levels, Economic Order Quantity (EOQ), and ABC analysis for stock.

CO3 Students will be able to calculate labour costs, labour turnover and efficiency.

CO4 Students will be able to apply different costing methods, such as unit costing and batch costing, and prepare cost sheets with appropriate steps involved.

CO5 Students will be able to understand contract costing, including its features, distinction from job costing, and handling progress payments, retention money, escalation clauses, and contract accounts. And students will be able to apply process costing techniques, and will be able to calculate process loss, abnormal gains and losses.



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Curriculum of B.Com Hons. CAP Program

(Revised as on 01.08.2023)

Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+SW+SL)	
(DSE)	05AC501	Cost and management Accounting	6	0	2	1	9	6

Legend:

CI: Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practicable performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini-project etc.),

SL: Self-Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment (ESA)	Total Marks (PRA+ESA)
			Progressive Assessment (PRA)						Total Marks (CA+CT+SA+CAT+AT)		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)				
(DSE)	05AC501	Cost and management Accounting	15	20	5	5	5	50	50	100	



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Department of Commerce
Curriculum of B.Com Hons. CAP Program
(Revised as on 01.08.2023)

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion.

CO 1 Students will be able to understand the evolution, objectives, and scope of cost accounting and understand the concepts, classifications, and elements of cost.

Approximate Hours

Item	Appx Hrs.
CI	17
LI	0
SW	2
SL	1
Total	20

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>S.01 Understand the evolution and key concepts of cost accounting. Element Identification:</p> <p>S.02 Identify and classify various elements and types of costs.</p> <p>S.03 Apply diverse costing methods and</p>		<p>1.2 Introduction to Cost Accounting 1.3 Cost Accounting Evolution 1.4 Meaning of Cost Accounting 1.5 Objectives of Cost Accounting 1.6 Scope of Cost Accounting 1.7 Concepts of Costs 1.8 Classifications of Costs 1.9 Elements of Cost 1.10 Cost Centre 1.11 Cost Units and its types 1.12 Methods of Costing 1.13 Techniques of Costing 1.14 Cost Accounting Standards 1.15 Installation of a Costing System 1.16 Practical Difficulties in Installing a Costing System 1.17 Role of Cost Accountant in Decision Making 1.18 Relationship of Cost Accounting with Financial</p>	<p>1. application of cost concept Real</p> <p>2. life analysis of cost units in different businesses Real</p> <p>3. 3.</p>



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techniques effectively. S.04 Install a costing system S.05 Understanding relationship with financial accounting.		Accounting	
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SW- Suggested Sessional Work (SW):

a. Assignments: Modern approaches of classification of cost

b. Mini Project: Ascertainment of type of cost accounting method involved in any manufacturing business identification of their nature.

c. Other Activities (Specify):

Preparing charts for different types of classification of cost.



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CO2 Students will be able to apply techniques for materials control, procurement procedures, and pricing methods, such as FIFO, LIFO, Simple Average, and Weighted Average and students will be able to calculate minimum.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	1
SL	1
Total	20

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>S.01. Applying Efficient Techniques for Materials Control.</p> <p>S.02. Optimizing Inventory Levels Using Strategic Techniques.</p> <p>S.03. Economic Order Quantity Principles for Efficiency.</p> <p>S.04. ABC Analysis for Streamlined Inventory Classification.</p> <p>S.05. Various Material Pricing issue methods.</p>		<p>2.1. Introduction Material Cost</p> <p>2.2. Concept and Techniques of Materials Control</p> <p>2.3. Procurement Procedures</p> <p>2.4. Documentation in Procurement</p> <p>2.5. Procedure of Purchases</p> <p>2.6. Stores and Issue of Material</p> <p>2.7. Methods of Pricing of Material</p> <p>2.8. FIFO (First In, First Out)</p> <p>2.9. LIFO (Last In, First Out)</p> <p>2.10. Simple Average Pricing</p> <p>2.11. Weighted Average Pricing</p> <p>2.12. Spoilage and Defective Items Handling</p> <p>2.13. Inventory Management</p> <p>2.14. Techniques for Fixing Minimum Levels</p> <p>2.15. Techniques for Fixing Maximum Levels</p> <p>2.16. Techniques for Fixing Reorder Levels</p> <p>2.17. Economic Order Quantity (EOQ)</p> <p>2.18. ABC Analysis for Inventory Classification</p>	<p>1. EOQ and ABC analysis for enhanced decision-making in material cost control.</p> <p>2. Material cost management.</p>

SW- Suggested Sessional Work (SW):

a. Assignments: various approaches of making store ledger.

b. Mini Project: Ascertainment Economic order quantity at various price discount level.

c. Other Activities (Specify):

Diagram of ABC analysis classification of stock through chart.



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CO3 Students will be able to calculate labour costs, labour turnover and efficiency.

Approximate Hours

Item	Appx Hrs.
CI	17
LI	0
SW	2
SL	1
Total	20

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>S.01. Effective Labor Cost Accounting and Control.</p> <p>S.02. Streamlined Timekeeping and Attendance Procedures Mastery.</p> <p>S.03. Mastery in Overheads Apportionment and Reapportionment.</p> <p>S.04. Strategies for Reducing Labor Turnover Impact.</p> <p>S.05. Optimized Allocation and Absorption of Overheads.</p>		<p>3.1. Labour Cost</p> <p>3.2. Meaning and Classification of Labour Costs</p> <p>3.3. Time Keeping and Time Booking</p> <p>3.4. Overtime, Idle Time</p> <p>3.5. Labour Turnover</p> <p>3.6. Remedial Measures for Labour Turnover</p> <p>3.7. Efficiency Rating Procedures</p> <p>3.8. Incentive Schemes</p> <p>3.9. Wage payment as per various Incentive Schemes</p> <p>3.10. Direct Expenses and Overheads</p> <p>3.11. Direct Expenses: Meaning and Nature</p> <p>3.12. Nature of Indirect Expenses</p> <p>3.13. Classification of Indirect Expenses</p> <p>3.14. Treatment of Indirect Expenses</p> <p>3.15. Overheads: Apportionment</p> <p>3.16. Overheads: Reapportionment</p> <p>3.17. Overheads Absorption</p>	<p>1. Indirect Expenses apportionment on various bases.</p> <p>2. Various methods of labour costing.</p>

SW- Suggested Sessional Work (SW):

a. Assignments: Various approaches of labour wage payments.

b. Mini Project: Ascertainment of labour turnover.

c. Other Activities (Specify):

Diagram of statement of apportionment and reapportionment.



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CO4 Students will be able to apply different costing methods, such as unit costing and batch costing, and prepare cost sheets with appropriate steps involved.

Approximate Hours

Item	Approx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
1. Expertise in Unit and Batch Costing Methods. 2. Proficient Cost Sheet Preparation and Analysis. 3. Understanding Traditional Costing Uses and Limitations. 4. Application of Job Costing Techniques and Job Cards. 5. Allocation of Overheads in Job Costing		4.1. Unit Costing 4.2. Meaning of Cost Sheet, Preparation of Cost Sheet 4.3. Importance of Cost Sheet, Characteristics of Cost Sheet 4.4. Steps Involved in Cost Sheet Preparation 4.5. Traditional Costing 4.6. Uses of Traditional Costing, Limitations of Traditional Costing 4.7. Unit Costing, Output Costing 4.8. Job Costing, Collecting Direct Costs in Job Costing 4.9. Applications of Job Costing 4.10. Batch Costing 4.11. Features of Batch Costing, Applications of Batch Costing 4.12. Differences Between Job and Batch Costing	1. Behaviour with particular expense in cost sheet. 2. Determination of cost per unit of product.

SW- Suggested Sessional Work (SW):

a. Assignments: preparation of a comprehended cost sheet.

b. Mini Project: Ascertainment of percentage of each overhead in total cost in cost sheet.

c. Other Activities (Specify):

Preparing cost sheet by taking practical real life example of any business.



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CO5 Students will be able to understand contract costing, including its features, distinction from job costing, and handling progress payments, retention money, escalation clauses, and contract accounts. And students will be able to apply process costing techniques, and will be able to calculate process loss, abnormal gains and losses.

Approximate Hours

Item	Approx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
		1.2 Contract Costing , Features of Contract Costing 1.3 Contract Accounts, Progress Payments in Contract Costing 1.4 Retention Money in Contract Costing 1.5 Accounting for Material in Contracts 1.6 Accounting for Plant Used in Contracts, Contract Profit Calculation 1.7 Process Costing, Features of Process Costing 1.8 Applications of Process Costing, Process Loss Calculation 1.9 Abnormal Gains and Losses in Process Costing 1.10 Equivalent Units in Process Costing 1.11 Inter-Process Profit Calculation 1.12 Joint Products in Process Costing, By-Products in Process Costing	

SW- Suggested Sessional Work (SW):

- a. **Assignments:** preparation of a comprehended contract account and process account.
- b. **Mini Project:** ascertain the cost per unit in process costing.
- c. **Other Activities (Specify):**
Preparing contract cost account by taking real life example of any business.



Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (Sl)	Total hour (Cl+SW+Sl)
CO1 Students will be able to understand the evolution, objectives, and scope of cost accounting and understand the concepts, classifications, and elements of cost.	17	2	1	20
CO2 Students will be able to apply techniques for materials control, procurement procedures, and pricing methods, such as FIFO, LIFO, Simple Average, and Weighted Average and students will be able to calculate minimum level, maximum level, and reorder levels, Economic Order Quantity (EOQ), and ABC analysis for stock.	17	2	1	20
CO3 Students will be able to calculate labour costs, labour turnover and efficiency.	17	2	1	20
CO4 Students will be able to apply different costing methods, such as unit costing and batch costing, and prepare cost sheets with appropriate steps involved.	12	2	1	15
CO5 Students will be able to understand contract costing, including its features, distinction from job costing, and handling progress payments, retention money, escalation clauses, and contract accounts. And students will be able to apply process costing techniques, and will be able to calculate process loss, abnormal gains and losses.	12	2	1	15
Total Hours	75	10	05	90

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Students will be able to understand the evolution, objectives, and scope of cost accounting and understand the concepts, classifications, and elements of cost.	01	01	03	05
CO-2	Students will be able to apply techniques for materials control, procurement procedures, and pricing methods, such as FIFO, LIFO, Simple Average..	01	01	03	05
CO-3	Students will be able to calculate labour costs, labour turnover and efficiency.	-	03	10	13



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CO-4	Students will be able to apply different costing methods, such as unit costing and batch costing, and prepare cost sheets with appropriate steps involved.	-	03	10	13
CO-5	Students will be able to understand contract costing, including its features, distinction from job costing, and handling progress payments, retention money, escalation clauses, and contract accounts.	01	03	10	14
Total		03	12	36	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Financial Accounting will be held with written examination of 50 marks **Note.** Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

31. Improved Lecture
32. Tutorial
33. Case Method
34. Group Discussion
35. Brainstorming

Suggested Learning Resources:

(e) Books:

S. No.	Title	Author	Publisher	Edition&Year
1	Cost and Management Accounting;	S.P. Jain & K.L. Narang	<i>Kalyani Publishers</i>	
2	Cost and Management Accounting	V.K. Saxena & C.D. Vashist	Sultan Chand & Sons	
3	Financial Accounting	Shukla S.M.	Sahitya Bhavan Publication House Agra	
4	Cost and Management Accounting	M.N. Arora	Himalaya Publishing House	
5	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Cos, POs and PSOs Mapping

Course Title: B.Com (H) CAP

Course Code: 05AC501

Course Title: cost and management Accounting

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO 01 Students will be able to understand the evolution, objectives, and scope of cost accounting and understand the concepts, classifications, and elements of cost.	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1
CO 02 Students will be able to apply techniques for materials control, procurement procedures, and pricing methods, such as FIFO, LIFO, Simple Average..	3	2	1	1	1	1	3	1	1	1	2	3	1	1	1
CO 03 Students will be able to calculate labour costs, labour turnover and efficiency.	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
CO 04 Students will be able to apply different costing methods, such as unit costing and batch costing.	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1



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CO 05 Students will be able to understand contract costing, including its features, distinction from job costing, and handling progress.	3	2	1	1	1	1	1	3	1	1	1	1	2	3	1	1
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Legend:1–Slight (Low),2–Medium, 3–High

Course Curriculum Map:

POs &PSOs No.	Cos No. &Titles	SOs No.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 01 Students will be able to understand the evolution, objectives, and scope of cost accounting and understand the concepts, classifications, and elements of cost.	SO1.1SO1 .2SO1.3S O1.4 SO1.5		Unit 1.Introduction of cost accounting 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.81. 9,1.10,1.11,1.12,1.13,1.14, 1.15,1.16,1.17,	03 to 07
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 02 Students will be able to apply techniques for materials control, procurement procedures, and pricing methods, such as FIFO, LIFO, Simple Average..	SO2.1SO2 .2SO2.3 SO2.4 SO2.5		Unit-2 Material costing 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14 2.15,2.16,2.17	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 03 Students will be able to calculate labour costs, labour turnover and efficiency.	SO3.1SO3 .2 SO3.3 SO3.4 SO3.5		Unit-3 :labour and overhead costing 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3. 15,3.16, 3.17	



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PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 04 Students will be able to apply different costing methods, such as unit costing and batch costing.	SO4.1SO4 .2SO4.3S O4.4 SO4.5	Unit-4 Unit Costing 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 05 Students will be able to understand contract costing, including its features, distinction from job costing, and handling progress.	SO5.1SO5 .2SO5.3S O5.4 SO5.5	Unit 5: Contract costing 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12

Curriculum development team:

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Curriculum of B.Com Hons. CAP Program

(Revised as on 01.08.2023)

Semester- V

Course Code: 04MT504 Strategic Management

Course Title : Strategic Management

Pre-requisite: Student should learn about the key aspects of Strategic Management which includes business environment and Business Policy And Strategic Analysis, in India with Strategic Management of Indian and foreign Organisations.

Rationale: Students learn about the key aspects of Strategic Management, a vital function of Strategic Management. Topics they study includes Business environment and those internal and external factors which can affect business Functioning, Policy making of an organisation and it's implementation, Students will be able to understand Strategic Analysis.

Course Outcomes:

CO.1: To understand the role of Business environment, it's elements and levels of Organization which help a student to know about those internal and external factors which can affect business Strategy.

CO.2: To learn the vital role of Business Policy , And decision making process, And role of an organisation's Vision, goals and mission which plays an important role in business policy making.

CO.3: To consider the Typologies of strategy analysis , Major Reason for Growth/Expansion through Diversification, Porter's Five Force Model competitive Analysis, and cost leadership Strategy which help an organisation to reduce its cost.

CO.4: To familiarize Strategic Planning of an organisation which help to understand about marketing strategy, Marketing Mix, Marketing Techniques, Financial Strategy, Production Strategy; Production system .

CO.5: To understand Formulation of Functional Strategy, introduction of Entrepreneurship and Intrapreneur And different between Entrepreneurship and Intrapreneur, and strategy implementation process with factors that can affect implementation process of strategy.



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Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)				Total Credits (C)	
			CI	LI	SW	SL		Total Study Hours(CI+LI+SW+SL)
(SEC)	04MT504	Strategic Management	4	0	2	1	7	4

Legend:

CI: Classroom Instruction (Includes different instructional strategies i.e. .Lecture (L) and Tutorial (T) and others),

LI: Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)

SW: Sessional Work (includes assignment, seminar, mini project etc.),

SL: Self Learning,

C: Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment (ESA)	Total Marks (PRA+ ESA)
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)				
(SEC)	04MT504	Strategic Management	15	20	5	5	5	50	50	100	



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CO.1: To understand the role of Business environment, it's elements and levels of Organization which help a student to know about those internal and external factors which can affect business Strategy.

Approximate Hours

Item	Appx Hrs.
CI	11
LI	0
SW	2
SL	1
Total	14

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO1.1 Understand the Concept of business environment SO1.2 Learns the Importance of strategic management SO1.3 Understand how Business Policies Works SO1.4 Understand Concept of Management and function of Management.		Unit 1: Introduction to business environment 1.1 Introduction of business environment 1.2 Business Policy 1.3 Concept of Management 1.4 Strategic management 1.5 Importance of strategic management 1.6 Limitations of strategic management 1.7 Strategic Levels in Organization 1.8 Concept of Management. 1.9 Function of Management 1.10 importance of Management 1.11 Objectives of Management	1. Basic terminology and why business environment is necessary 2. Various Strategic Levels in Organization

SW-1 Suggested Sessional Work (SW):

- a. Assignments:** Advantages of scanning business environment
- b. Mini Project:** Make list of Limitations of strategic management
- c. Other Activities (Specify):** Compare a product selling before Business Policy and after business policy.



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CO.2: To learn the vital role of Business Policy , And decision making process, And role of an organisation's Vision, goals and mission which plays an important role in business policy making.

Approximate Hours

Item	Appx Hours
CI	11
LI	0
SW	2
SL	1
Total	14

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO2.1 Concept , Meaning & terminology of Business Policy SO2.2 Understanding Advantages of Strategic Planning SO2.3 Understand components of Strategic Decision Making SO2.4 Understanding the Differences between Vision, Mission, Goals and objectives,	.	Unit-2 Introduction to Business Policy 2.1 Introduction to business policy 2.2 Strategic Planning, 2.3 Strategic Decision Making, 2.5 strategic intent, 2.6 Vision, 2.7 Mission, 2.8 Goals and objectives, 2.9 Strategic Management Models, 2.10 Stages in Strategic Management. 2.11 Importance of Planning	1. In-depth knowledge of Strategic Management Models 2. Advantages of Strategic Planning,

SW-2 Suggested Sessional Work (SW):

a. Assignments: Advantages of Strategic Planning,

b. Mini Project: Explain Stages in Strategic Management

C. Other Activities (Specify): Discussion of Differences between Vision, Mission, Goals and objectives.



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CO.3: To consider the Typologies of strategy analysis , Major Reason for Growth/Expansion through Diversification,; Porter's Five Force Model competitive Analysis, and cost leadership Strategy which help an organisation to reduce its cost

Approximate Hours

Item	Appx Hours
CI	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO3.1 Meaning and concept of Strategic Analysis SO3.2 Understand various characteristic and Major Reason for Growth/Expansion through Diversification SO3.3 Learn about Porter's Five Force Model SO3.4 Understanding about Michael Porter's Generic Strategies	.	Unit-3 Strategic Analysis 3.1 Introduction of strategic analysis 3.2 Typologies of strategies, 3.3 characteristic and Major Reason for Growth/Expansion through Diversification, 3.4 characteristic and Major Reason for Retrenchment/Turnaround strategy, 3.5 Major Reason for combination strategy, 3.6 Introduction, Porter's Five Force Model 3.7 competitive Analysis; Threat of new Entrants 3.8. Bargaining Level Strategies, 3.9 Michael Porter's Generic Strategies; 3.10 Cost Leadership Strategy, 3.11 Differentiation Strategy, 3.12 Focus Strategies, 3.13 Best- Cost Provider Strategy.	1.Process of effective Strategic Analysis 2. Evaluation of Cost Leadership Strategy

SW-3 Suggested Sessional Work (SW):

- a. **Assignments:** Process of effective Strategic Analysis
- b. **Mini Project:** competitive Analysis; Threat of new Entrants
- c. **Other Activities (Specify):** Presentation of Retrenchment/Turnaround strategy



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CO.5: To understand Formulation of Functional Strategy, introduction of Entrepreneurship and Intrapreneur And different between Entrepreneurship and Intrapreneur, and strategy implementation process with factors that can affect implementation process of strategy.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
SO5.1 Understand about Strategic leadership and strategic supportive culture SO5.2 Concept of Entrepreneurship and Intrapreneurship SO5.3 Benchmarking and Strategic control SO5.4 Understanding about strategy implementation and Issues in strategy implementation		Unit-5 Formulation of Functional Strategy 5.1 Strategic Leadership, 5.2 Strategic Supportive Culture 5.3 Entrepreneurship 5.4 Intrapreneur, , 5.5 strategy implementation, 5.6 Issues in strategy implementation, 5.7 strategic changes, 5.8 Strategic control, 5.9 Strategic Audit, 5.10 BPR, 5.11 Benchmarking 5.12 Importance of entrepreneurship	1 How Functional Strategy increase efficiency 2. Type of Entrepreneurship and importance of entrepreneurship 3 strategy related to Customer relationship management and its importance.

SW-5 Suggested Sessional Work (SW):

- Assignments:** Benefits of Formulation of Functional Strategy
- Mini Project:** Flipkart strategy implementation and Issues in strategy implementation
- Other Activities (Specify):** Debate on the topic Importance of entrepreneurship.



Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
CO.1: To understand the role of Business environment, it's elements and levels of Organization which help a student to know about those internal and external factors which can affect business Strategy.	11	2	1	14
CO.2: To learn the vital role of Business Policy , And decision making process, And role of an organisation's Vision, goals and missing which plays an important role in business policy making	11	2	1	14
CO.3: To consider the Typologies of strategy analysis , Major Reason for Growth/Expansion through Diversification,; Porter's Five Force Model competitive Analysis, and cost leadership Strategy which help an organisation to reduce its cost	13	2	1	16
CO.4: To familiarize Strategic Planning of an organisation which help to understand about marketing strategy, Marketing Mix, Marketing Techniques, Financial Strategy, Production Strategy; Production system .	13	2	1	16
CO.5: To understand Formulation of Functional Strategy, introduction of Entrepreneurship and Intrapreneur And different between Entrepreneurship and Intrapreneur, and strategy implementation process with factors that can affect implementation process of strategy	12	2	1	15
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	CO.1: To understand the role of Business environment, it's elements and levels of Organization which help a student to know about those internal and external factors which can affect business Strategy.	01	01	03	05
CO-2	CO.2: To learn the vital role of Business Policy , And decision making process, And role of an organisation's Vision, goals and missing which plays an important role in business policy making	01	01	03	05
CO-3	CO.3: To consider the Typologies of strategy analysis , Major Reason for Growth/Expansion through Diversification,; Porter's Five Force Model	01	04	08	13



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	competitive Analysis, and cost leadership Strategy which help an organisation to reduce its cost				
CO-4	CO.4: To familiarize Strategic Planning of an organisation which help to understand about marketing strategy, Marketing Mix, Marketing Techniques, Financial Strategy, Production Strategy; Production system .	02	05	06	13
CO-5	CO.5: To understand Formulation of Functional Strategy, introduction of Entrepreneurship and Intrapreneur And different between Entrepreneurship and Intrapreneur, and strategy implementation process with factors that can affect implementation process of strategy	01	05	08	14
Total		06	16	28	50

Legend: R: Remember, U: Understand, A: Apply

The end of semester assessment for Financial Accounting will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wiseteachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(a) Books:

S. No.	Title	Author	Publisher	Edition & Year
1	ICSI guide on strategic management			
2	Journal & study material ,	ICSI, New Delhi		
3	Business Strategy: Managing Uncertainty, Opportunity, and Enterprise	J.C. Spender		
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Cos, POs and PSOs Mapping

Course Title: B.Com Hons CAP

Course Code: 04MT504

Course Title: Strategic Management

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Professional related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision makings	Pathway program	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO.1: To understand the role of Business environment, it's elements and levels of Organization which help a student to know about those internal and external factors which can affect business Strategy.							1	2	1	1	1	2	2	2	1
CO.2: To learn the vital role of Business Policy , And decision making process, And role of an organisation's Vision, goals and mission which plays an important role in business policy making	3	3	1	3	3	2	1	3	1	1	1	1	2	2	1
CO.3: To consider the Typologies of strategy analysis , Major Reason for Growth/Expansion through Diversification,; Porter's Five Force Model competitive	3	3	1	3	3	2	1	3	1	1	1	1	2	2	1



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Analysis, and cost leadership Strategy which help an organisation to reduce its cost																
CO.4: To familiarize Strategic Planning of an organisation which help to understand about marketing strategy, Marketing Mix,Marketing Techniques, Financial Strategy, Production Strategy; Production system .	3	3	1	3	2	2	1	3	1	1	1	1	2	2	1	
CO.5: To understand Formulation of Functional Strategy, introduction of Entrepreneurship and Intrapreneur And different between Entrepreneurship and Intrapreneur, and strategy implementation process with factors that can affect implementation process of strategy	3	2	1	1	1	2	1	3	1	2	1	1	2	2	1	

Legend:1–Slight (Low),2–Medium, 3–High



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Course Curriculum Map:

POs & PSOs No.	COs No. & Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.1: To understand the role of Business environment, its elements and levels of Organization which help a student to know about those internal and external factors which can affect business Strategy.	SO1.1SO1.2 SO1.3SO1.4 SO1.5		Unit 1: Introduction to business environment .1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7 1.8,1.9,1.10,1.11	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.2: To learn the vital role of Business Policy, And decision making process, And role of an organisation's Vision, goals and mission which plays an important role in business policy making	SO2.1SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 Introduction to Business Policy 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.3: To consider the Typologies of strategy analysis, Major Reason for Growth/Expansion through Diversification, Porter's Five Force Model competitive Analysis, and cost leadership Strategy which help an organisation to reduce its cost	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : Strategic Analysis 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,3.12,3.13	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.4: To familiarize Strategic Planning of an organisation which help to understand about marketing strategy, Marketing Mix, Marketing Techniques, Financial Strategy, Production Strategy; Production system.	SO4.1SO4.2 SO4.3SO4.4 SO4.5		Unit-4: Strategic Planning 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO.5: To understand Formulation of Functional Strategy, introduction of Entrepreneurship and Intrapreneur And difference between Entrepreneurship and Intrapreneur,	SO5.1SO5.2 SO5.3SO5.4 SO5.5		Unit 5: Formulation of Functional Strategy 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12	

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Semester-VI

Course Code: 01AC603 **Advanced Auditing**

Course Title : Advanced Auditing

Pre- requisite: Student should have acquire expert knowledge of practical and procedural aspects relating to Advanced Auditing.

Rationale: 'It's all about the Auditing !'
The students understanding the Standard on Auditing and various provisions of Companies act 2013 related to auditing. Studying Audit under the commerce should possess to develop the knowledge and skills to conduct audit of businesses. Students will develop the knowledge and skills necessary to Audit. Auditing gives students the tools to make How to conduct auditing in accordance with standard on auditing.

Course Outcomes:

CO.1: Understand the Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit.

CO.2: Understand the Forming an opinion on the Financial Statements and Nature of Comparative Information.

CO.3: Understanding of Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.

CO.4: Understand the Audit Procedure and Audit Report in respect of different Category of Entities.

CO.5: Understand the Audit Procedure of Items of Financial Statements.



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Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+SW+SL)	
(MJC)	01AC603	Advanced Auditing	6	0	2	1	9	6

- Legend:**
- CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practicable performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini-project etc.),
 - SL:** Self-Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course Category	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(MJC)	01AC603	Advanced Auditing	15	20	5	5	5	50	50	100	



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Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Understand the Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit.

Approximate Hours

Item	Appx Hrs.
CI	10
LI	0
SW	2
SL	1
Total	13

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO1.1 Understand Eligibility, Qualifications and Disqualifications of Auditors.</p> <p>SO1.2 understand the Appointment of auditors; Removal of auditors; Remuneration of Auditors.</p> <p>SO1.3 Understand different types of Powers and duties of auditors.</p> <p>SO1.4 Concept of Branch audit and Joint audit.</p> <p>SO1.5 Understand the Reporting requirements under the Companies Act, 2013 including CARO.</p>		<p>Unit-1. Understand the Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit.</p> <p>1.1 Meaning and Definition of Auditor Eligibility.</p> <p>1.2. Qualifications and Disqualifications of Auditors.</p> <p>1.3. Appointment of auditors.</p> <p>1.4. Removal of auditors</p> <p>1.5. Remuneration of Auditors.</p> <p>1.6. Powers and duties of auditors.</p> <p>1.7. Concept of Branch.</p> <p>1.8. Concept of Joint audit.</p> <p>1.9. Reporting requirements under the Companies Act, 2013 including CARO.</p> <p>1.10. Other Important Provisions under the Companies Act, 2013 relating to Audit and Auditors and Rules made there under.</p>	<p>1 Meaning and Definition of Auditor Eligibility.</p> <p>2. Qualifications and Disqualifications of Auditors.</p>



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SW-1 Suggested Sessional Work (SW):

- a. **Assignments:** Powers and duties of auditors.
- b. **Other Activities (Specify):** Dissection on Appointment of auditors.

CO.2: Understand the Forming an opinion on the Financial Statements and Nature of Comparative Information.

Approximate Hours

Item	Appx Hours
CI	29
LI	0
SW	2
SL	1
Total	32

Session Outcomes(SOs)	(LI)	Classroom Instruction(CI)	(SL)
SO2.1 Understand the types of audit report. SO2. Understand the Forming an opinion on the Financial Statements. SO2.3. Understand Types of Modified Opinion SO2.4. Circumstances When a Modification to the Auditor's Opinion is Required. SO2.5 Nature of Comparative Information.	.	Unit 2. Understand the Forming an opinion on the Financial Statements and Nature of Comparative Information. 2.1.Objectives of the auditor. 2.2.Auditor shall express an unmodified opinion. 2.3. Concept of Qualified audit report. 2.4 Concept of Adverse audit report.. 2.5. Concept of Disclaimer audit report . 2.6. Concept of key audit matter . 2.7. Concept of materiality, pervasive effect and performance materiality . 2.8. Auditor's Report Prescribed by Law or Regulation 2.9. Qualitative Aspects of the Entity's Accounting Practices 2.10. Provisions of the Companies Act 2013 relating to fraud and rules thereunder including reporting requirements under CARO. 2.11. Disclosures of the Effect of Material Transactions and Events on the Information Conveyed in the Financial Statements . 2.12. Description of the Applicable Financial Reporting Framework . 2.13. Auditor's Responsibilities for the Audit of the Financial Statements . 2.14. Other Reporting Responsibilities . 2.15. Concept of Determining Key Audit Matters 2.16. Communicating Key Audit Matters . 2.17. Communication with Those Charged with Governance . 2.18. Form and Content of the Auditor's Report When the Opinion is Modified 2.19. Application and Other Explanatory Material . 2.20. Determining the Type of Modification to the Auditor's Opinion . 2.21. Form and Content of the Auditor's Report When the Opinion Is Modified 2.22. Illustrations of Auditor's Reports with Modifications to the Opinion 2.23. Emphasis of Matter Paragraphs in the Auditor's Report . 2.24. Other Matter Paragraphs in the Auditor's Report . 2.25. Relationship between Emphasis of Matter Paragraphs and Key Audit Matters in the Auditor's Report . 2.26. Circumstances in Which an Emphasis of Matter Paragraph May Be Necessary 2.27. Placement of Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Auditor's Report 2.28. Nature of Comparative Information 2.29. Objectives of the auditor in relation to comparative information.	1. Concept of Qualified audit report 2. Concept of key audit matter

SW-2 Suggested Sessional Work SW):



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a. Assignments: Auditor's Responsibilities for the Audit of the Financial Statements.

b. Other Activities (Specify): Discussion on unmodified audit report.

CO.3: Understanding of Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.

Approximate Hours

Item	Appx Hours
CI	13
LI	0
SW	2
SL	1
Total	16

Session Outcomes(SOs)	(LI)	Classroom Instruction(CI)	(SL)
SO3.1. Understanding of Accounting System in Banks. SO3.2. Concept of Bank Audit Approach. SO3.3. Understand the Form and Content of Financial Statements. SO3.4. Concept of Eligibility, Qualifications and Disqualifications of Auditor. SO3.5 Conceptual understanding the Computation of Drawing Power.	.	Unit-3: Understanding of Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs. 3.1 Understanding of Accounting System in Banks. 3.2. Concept of Bank Audit Approach. 3.3. Income Recognition Policy. 3.4. Form and Content of Financial Statements. 3.5. Eligibility, Qualifications and Disqualifications of Auditor. 3.6. Powers of Auditor. 3.7. Long Form Audit Report. 3.8. Reporting to RBI. 3.9. Duty to report on Frauds under the Companies Act, 2013. 3.10. Computation of Drawing Power. 3.11 Audit of Advances. 3.12. Audit of Revenue Items. 3.13. Disclosure of the Prior Period Items.	1. Concept of Income Recognition Policy. 2. Concept of Bank Audit Approach.

SW-3 Suggested Sessional Work (SW):

a. Assignments: Duty to report on Frauds under the Companies Act, 2013.

b. Other Activities (Specify): Discussion on Long Form Audit Report.



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CO.4: Understand the Audit Procedure and Audit Report in respect of different Category of Entities.

Approximate Hours

Item	Appx Hours
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO4.1 Understanding about the Legal Framework and Comptroller & Auditor General.</p> <p>SO4.2. understand the Comptroller and Auditor General's –Duties and Powers.</p> <p>SO4.3 Audit of Co-Operative Societies.</p> <p>SO4.4 Audit of Non-Governmental Organisations.</p> <p>SO4.5 Understanding the Audit of Charitable Institution.</p>		<p>Unit-4: Understand the Audit Procedure and Audit Report in respect of different Category of Entities.</p> <p>4.1. Legal Framework and Comptroller & Auditor General.</p> <p>4.2. Comptroller and Auditor General's –Duties and Powers.</p> <p>4.3. Expenditure Audit.</p> <p>4.4. Audit of Receipts.</p> <p>4.5. Audit of Stores and Inventories.</p> <p>4.6. Audit of Co-Operative Societies.</p> <p>4.7. Audit Programme for local Bodies.</p> <p>4.8. Audit of Non-Governmental Organisations</p> <p>4.9. Audit of Sole Trader.</p> <p>4.10. Audit of Firm.</p> <p>4.11. Audit of Charitable Institution.</p> <p>4.12. Audit of Educational Institutions (School, College or University).</p> <p>4.13. Audit of Hospital.</p> <p>4.14. Audit of Club.</p> <p>4.15. Audit of Cinema.</p> <p>4.16. Audit of Hire Purchase and Leasing Companies.</p> <p>4.17. Audit of Hotels.</p> <p>4.18. Audit of Co-Operative Societies.</p>	<p>2. Understanding the Audit of Co-Operative Societies.</p> <p>2. Understanding the Audit of Charitable Institution.</p>

SW-4 Suggested Sessional Work (SW):

a. Assignments: Audit of Firm.

b. Other Activities (Specify): Discussion on Audit of Cinema.



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CO.5: Understand the Audit Procedure of Items of Financial Statements.

Item	Appx Hours
CI	5
LI	0
SW	2
SL	1
Total	8

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>SO5.1 Understand Basic concepts of Audit of sale of Products and Services.</p> <p>SO5.2 Understand the Audit of Purchases. Employee benefits expenses</p> <p>SO5.3 Understand the Audit of Share Capital, Reserve & Surplus.</p> <p>SO5.4 Understand the audit of Long Term Borrowings, Trade Payables, Provisions, Short Term Borrowings & Other Current Liabilities.</p> <p>SO5.5 Understanding about the Audit of Land, Buildings, Plant & Equipment, Furniture & Fixtures, Vehicles, Office Equipments, Goodwill, Brand/Trademarks.</p>		<p>Unit 5: Understand the Audit Procedure of Items of Financial Statements.</p> <p>5.1. Understand Basic concepts of Audit of sale of Products and Services.</p> <p>5.2. Understand the Audit of Purchases, Employee benefits expenses.</p> <p>5.3. Understand the Audit of Share Capital, Reserve & Surplus.</p> <p>5.4. Understand the audit of Long Term Borrowings, Trade Payables, Provisions, Short Term Borrowings & Other Current Liabilities.</p> <p>5.5. Audit of Land, Buildings, Plant & Equipment, Furniture & Fixtures, Vehicles, Office Equipments, Goodwill, Brand/Trademarks.</p>	<p>1. Understand Basic concepts of Audit of sale of Products and Services.</p> <p>2. Understand the Long Term Borrowings, Trade Payables, Provisions, Short Term Borrowings & Other Current Liabilities.</p>

SW-5 Suggested Sessional Work (SW):

a. Assignments: Audit of Land, Buildings.

b. Other Activities (Specify): Discuss the Audit of Share Capital.



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
1AC 101.1: Understand the Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit.	10	2	1	13
1AC 101.2: Understand the Forming an opinion on the Financial Statements and Nature of Comparative Information.	29	2	1	32
1AC 101.3: Understanding of Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.	13	2	1	16
1AC 101.4: Understand the Audit Procedure and Audit Report in respect of different Category of Entities.	18	2	1	21
1AC 101.5: Understand the Audit Procedure of Items of Financial Statements.	5	2	1	8
Total Hours	75	10	05	90

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Understand the Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit.	01	01	03	05
CO-2	Understand the Forming an opinion on the Financial Statements and Nature of Comparative Information.	01	01	03	05
CO-3	Understanding of Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.	-	03	10	13
CO-4	Understand the Audit Procedure and Audit Report in respect of different Category of Entities.	-	03	10	13
CO-5	Understand the Audit Procedure of Items of Financial Statements.	01	03	10	14
Total		03	11	36	50

Legend: **R: Remember,**

U: Understand,

A: Apply

The end of semester assessment for Financial Accounting will be held with written examination of 50 marks



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Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.
Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/ Implementation Strategies:

1. Improved Lecture
2. Tutorial
3. Case Method
4. Group Discussion
5. Brainstorming

Suggested Learning Resources:

(f) Books:

S. No.	Title	Author	Publisher	Edition & Year
1	Auditing	CA Pankajgarg	Taxxman publication, New delhi	
2	Auditing	CA Surbhibansal	Bestword publication, New Delhi	
4	Lecture note provided by Dept. of Commerce AKS University, Satna.			



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Cos, POs and PSOs Mapping

Course Title: B.Com CAP VI Sem.

Course Code: 01AC603

Course Title: Advanced Auditing

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E-Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-
CO.1: Understand the Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit.	3	1	3	1	1	1	1	2	1	1	1	1	1	1	1
CO.2: Understand the Forming an opinion on the Financial Statements and Nature of Comparative Information.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1



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CO.3: Understanding of Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1
CO.4 Understand the Audit Procedure and Audit Report in respect of different Category of Entities.	3	1	3	1	1	1	1	2	1	1	1	1	1	1	1
CO. Understand the Audit Procedure of Items of Financial Statements.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1

Legend: 1–Slight (Low), 2–medium, 3–High



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Course Curriculum Map:

POs & PSOs No.	COs No. & Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO-1: Understand the Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit.	SO1.1SO1.2 SO1.3SO1.4 SO1.5		Unit 1 Understand the Company Audit 1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7, 1.8 1.9, 1.10.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2 Understand the Forming an opinion on the Financial Statements and Nature of Comparative Information.	SO2.1SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 Understand the types of Audit Report 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15,2.16,2.17,2.18,2.19,2.20,2.21,2.22,2.23,2.24,2.25,2.26,2.27,2.28,2.29.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3 Understanding of Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3: Understand the Audit of Banks. 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,3.9, 3.10,3.11,13.12,3.13.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4 Understand the Audit Procedure and Audit Report in respect of different Category of Entities.	SO4.1SO4.2 SO4.3SO4.4 SO4.5		Unit-4 Understand the Audit of Different Types of Entities. 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,4.9,4.10,4.11,4.12,4.13,4.14,4.15, 4.16,4.17,4.18.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Understand the Audit Procedure of Items of Financial Statements.	SO5.1SO5.2 SO5.3SO5.4 SO5.5		Unit 5: Understand the Audit Procedure of Items of Financial Statements. 5.1,5.2,5.3,5.4,5.5.	

Curriculum development team:

Dr. Bharat Kumar Soni, Assistant Professor, Department of Commerce

CS Balesh Shukla, Teaching Associate, Department of Commerce

CA Prabhat Pandey, Teaching Associate, Department of Commerce



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Faculty of commerce and financial studies

Department of Commerce

Curriculum of B.Com Hons. CAP Program

(Revised as on 01.08.2023)

Semester-VI

Course Code: 05AC604 Advance Cost and management Accounting

Course Title : Advance Cost and management Accounting

Pre-requisite: Student should have basic knowledge of production and service Business transaction.

Rationale: The syllabus covers important topics in Cost Accounting, focusing on aspects like Service Operating Costing and Standard Costing. It explores how to set standards for costs, analyze variances, and use budgeting for control. The course also covers topics like Cost Audit, which involves checking and reporting on cost-related records. Additionally, it delves into Marginal Costing, a method for understanding costs and profits. The aim is to provide a comprehensive understanding of managing costs in various business situations.

Course Outcome

- CO 1:** Students will be able to calculate cost of Service service-oriented businesses.
- CO 2:** Students will be able to use Standard Costing, budgeting techniques, and variance analysis, enabling them to make financial decisions and manage costs effectively.
- CO 3:** Students will maintain Cost Accounting Records, both integral and non-integral, and differentiate between them for better financial control.
- CO 4:** Students will grasp the nature and scope of Cost Audit, its techniques, and the reconciliation of financial and cost accounts, preparing them for cost auditing roles.
- CO 5:** Students will develop a deep understanding of Marginal Costing, Breakeven Analysis, and the differences between Marginal Costing and Absorption Costing, enabling better cost management and profit reporting.



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Department of Commerce

Curriculum of B.Com Hons. CAP Program

(Revised as on 01.08.2023)

Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)				Total Credits (C)	
			CI	LI	SW	SL		Total Study Hours(CI+LI+SW+SL)
(DSE)	05AC604	Advance Cost and management Accounting	6	0	2	1	9	6

- Legend:**
- CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practicable performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini-project etc.),
 - SL:** Self-Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(DSE)	05AC604	Advance Cost and management Accounting	15	20	5	5	5	50	50	100	



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CO.01. Student will prepare and present financial statements using frameworks and accounting standards.

Approximate Hours

Item	Approx Hrs.
CI	14
LI	0
SW	2
SL	1
Total	17

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
1.Features and applications of service costing. 2.Understand the multiple costing and its application in services. 3.Identify cost units and determine costs in various service sectors. 4.Implement effective cost control mechanisms in service costing. 5.costing scenarios like transport, healthcare, and hospitality.		1. Introduction to Service Costing. 2. Features of Service Costing. 3. Identification of Cost Unit in Service Costing. 4. Determining Cost Units in Service Operating Costing. 5. Cost Determination in Service Costing. 6. Cost Control in Service Costing. 7. Transport Service Costing: Overview and Scope. 8. Goods Transport Service Costing. 9. Passenger Transport Costing. 10. Group Passenger Transport Costing. 11. Hospital Service Costing. 12. Hotel Service Costing. 13. Control Mechanisms in Service Operating Costing. 14. Costing for Different Service Industries.	1. Market sectors where service costing can be implemented. 2. Costing implementations.

SW- Suggested Sessional Work (SW):

Assignment: Prepare analysis of cost structures in passenger transport and goods transport services.

Mini Project: Conduct a service costing analysis for a local hospital or hotel and present findings.

Other Activity: Organize a workshop on best practices in service costing, featuring industry experts.



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CO 2: Students will be able to use Standard Costing, budgeting techniques, and variance analysis, enabling them to make financial decisions and manage costs effectively

Approximate Hours

Item	Approx Hrs.
CI	22
LI	0
SW	2
SL	1
Total	25

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
6. Standard Costing fundamentals. 7. Analyze variances for effective cost control. 8. Understand the significance of budgeting. 9. Implement Budgeting and Performance Budgeting. 10. Evaluate Budgetary Control System advantages and limitations.		1. Definition of Standard Costing 2. Significance of Standard Costing 3. Applications of Standard Costing 4. Types of Standards 5. Installation of Standard Costing System 6. Standards for Material 7. Standards for Labour 8. Standards for Overhead 9. Variance Analysis for Materials 10. Variance Analysis for Labour 11. Variance Analysis for Overheads 12. Accounting Treatment of Variances 13. Benchmarking for Setting Standards 14. Variance Reporting to Management 15. Budget Concept 16. Meaning, Importance Budgeting 17. Fixed Budget 18. Flexible Budget 19. Cash budget 20. Sales Budget 21. Labour budget 22. Budgetary Control System: Advantages, Limitations, Installation	1. Explore Standard Costing Applications deeply. 2. Analyze Budgetary Control for efficiency.

SW- Suggested Sessional Work (SW):

Assignment: Analyze material and labor variances for a given scenario.

Mini Project: Implement a Standard Costing System in a small business.

Other Activity: Effect of Budgeting and its practical applications.



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CO 3: Students will maintain Cost Accounting Records, both integral and non-integral, and differentiate between them for better financial control.

Approximate Hours

Item	Approx Hrs.
CI	16
LI	0
SW	2
SL	1
Total	19

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
1. Understand the basics of cost accounting records. 2. Differentiate between integral and non-integral accounting systems. 3. Explain the purpose and structure of an interlocking system. 4. Demonstrate the journal entries in both systems. 5. Illustrate ledger management in cost accounting.	(LI)	1. Introduction to Cost Accounting Records 2. Integral Accounting Overview 3. Non-Integral Accounting Overview 4. Significance of Interlocking System 5. Journal Entries in Integrated Systems 6. Journal Entries in Non-Integrated Systems 7. Cost ledger control account 8. Trial balance 9. Costing Trading profit and loss account 10. Material and labour control account 11. Ledgers in Cost Accounting 12. Control Accounts in Interlocking System 13. Differences in Integrated and Non-Integrated Systems 14. Reasons of difference in profit as per cost and finance record. 15. Reason affecting finance net profit only 16. Reason affecting cost net profit	1. Explore real-world applications of interlocking systems. 2. Need cost accounting practices.

SW- Suggested Sessional Work (SW):

Assignment: Evaluate the efficiency of an integrated cost accounting system.

Mini Project: Implement a cost accounting ledger for a simulated business.

Other Activity: Gives presentation adapting control accounts in cost accounting.



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CO 4: Students will grasp the nature and scope of Cost Audit, its techniques, and the reconciliation of financial and cost accounts, preparing them for cost auditing roles.

Approximate Hours

Item	Approx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	19

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
1. <i>Comprehensive understanding of cost audit principles.</i> 2. <i>Ability to analyze and reconcile financial and cost accounts.</i> 3. <i>Proficiency in preparing cost audit reports.</i> 4. <i>Knowledge of implementing cost audit.</i> 5. <i>Awareness of evolving trends in cost audit practices.</i>		4.1. Nature and Scope of Cost Audit 4.2. Cost Accounting Records Overview 4.3. Purpose of Cost Audit 4.4. Scope of Cost Audit 4.5. Advantages of Cost Audit 4.6. Implementing Authorities of Cost Audit 4.7. Cost Audit Techniques and Programs 4.8. Cost Audit Report Components 4.9. Cost Auditor Appointment Procedure 4.10. Rights of Cost Auditor 4.11. Responsibilities of Cost Auditor 4.12. Reconciliation Statement Definition 4.13. Differences Between Cost and Financial Accounts 4.14. Understanding Discrepancies in Accounts 4.15. Preparation of Reconciliation Statement 4.16. Memorandum Reconciliation Account Overview 4.17. Scope of Cost and Financial Accounting 4.18. Reasons for Variances in Accounts	1. <i>Explore advanced cost audit methodologies.</i> 2. <i>Study real-world case studies on successful cost audits</i>

SW- Suggested Sessional Work (SW):

Assignment: Explore a real-world case study of a company that underwent cost audit, analyzing its benefits, challenges, and impact on financial decision-making.

Mini Project: Conduct a comparative analysis of cost audit techniques employed by two different industries, highlighting their unique approaches and outcomes.

Other Activity: Seminar "Harmonizing Cost and Financial Accounts: Strategies for Improved Business Performance."



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CO 5: Students will develop a deep understanding of Marginal Costing, Breakeven Analysis, and the differences between Marginal Costing and Absorption Costing, enabling better cost management and profit reporting.

Approximate Hours

Item	Approx Hrs.
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<p>SO.1. Marginal Costing for Strategic Decision-Making.</p> <p>SO.2. Applied Breakeven Analysis in Business Scenarios.</p> <p>SO.3. Differentiated Between Marginal and Absorption Costing.</p> <p>SO.4. Profit Measurement Methods in Costing Systems.</p> <p>SO.5. Understood the Significance of P/V Ratio in Profitability.</p>		<p>5.1. Definition of Marginal Costing</p> <p>5.2. Advantages of Marginal Costing</p> <p>5.3. Limitations of Marginal Costing</p> <p>5.4. Applications of Marginal Costing</p> <p>5.5. Breakeven Analysis: Concept and Components</p> <p>5.6. Cost-Volume Profit (CVP) Analysis</p> <p>5.7. P/V Ratio (Profit-Volume Ratio): Explanation</p> <p>5.8. Significance of P/V Ratio in Decision Making</p> <p>5.9. Margin of Safety: Meaning and Calculation</p> <p>5.10. Absorption Costing: Overview</p> <p>5.11. System of Profit Reporting under Absorption Costing</p> <p>5.12. Stock Valuation under Absorption Costing</p> <p>5.13. Difference Between Marginal Costing and Absorption Costing</p> <p>5.14. Income Measurement under Marginal Costing</p> <p>5.15. Income Measurement under Absorption Costing</p> <p>5.16. Contribution Margin: Calculation and Importance</p> <p>5.17. Variable Costing: Concept and Role</p> <p>5.18. Fixed Costs in Marginal Costing</p> <p>5.19. Breakdown of Costs in Cost-Volume Profit Analysis</p> <p>5.20. Relevance of Marginal Costing in Modern Business</p>	<p>1. Explore Marginal Costing Applications Practically.</p> <p>2. Evaluate CVP Analysis for Profitability Insights.</p>

SW- Suggested Sessional Work (SW):

Assignment: use marginal costing tool to make various decisions in organization list those.

Mini Project: Develop a breakeven analysis model for a startup, considering variable and fixed costs.

Other Activity: list the effective ways to Implement Marginal Costing in Business Operations.



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (SI)	Total hour (Cl+SW+SI)
CO 1: Students will be able to calculate cost of Service service-oriented businesses.	14	2	1	20
CO 2: Students will be able to use Standard Costing, budgeting techniques, and variance analysis, enabling them to make financial decisions and manage costs effectively.	22	2	1	20
CO 3: Students will maintain Cost Accounting Records, both integral and non-integral, and differentiate between them for better financial control.	16	2	1	20
CO 4: Students will grasp the nature and scope of Cost Audit, its techniques, and the reconciliation of financial and cost accounts, preparing them for cost auditing roles.	18	2	1	20
CO 5: Students will develop a deep understanding of Marginal Costing, Breakeven Analysis, and the differences between Marginal Costing and Absorption Costing, enabling better cost	20	2	1	15
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total
		R	U	A	Marks
CO-1	Students will be able to calculate cost of Service service-oriented businesses.	01	01	03	05
CO-2	Students will be able to use Standard Costing, budgeting techniques, and variance analysis, enabling them to make financial decisions and manage costs effectively.	01	01	03	05
CO-3	Students will maintain Cost Accounting Records, both integral and non-integral, and differentiate between them for better financial control.	-	03	10	13
CO-4	Students will grasp the nature and scope of Cost Audit, its techniques, and the reconciliation of financial and cost accounts, preparing them for cost auditing roles.	-	03	10	13
CO-5	Students will develop a deep understanding of Marginal Costing, Breakeven Analysis, and the differences between Marginal Costing and Absorption Costing, enabling better cost management and profit reporting.	01	03	10	14
Total		03	12	36	50

Legend: R: Remember,

U: Understand,

A: Apply



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The end of semester assessment for Financial Accounting will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks.
Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional / Implementation Strategies:

36. Improved Lecture
37. Tutorial
38. Case Method
39. Group Discussion
40. Brainstorming

Suggested Learning Resources:

(g) Books:

S. No.	Title	Author	Publisher	Edition&Year
1	<i>Cost Accounting</i>	Maheshwari, S.N. and S. K. Maheshwari	Vikas Publishing House, New Delhi	
2	Cost and Management Accounting	S.P. Jain & K.L. Narang	Kalyani Publishers	
3	Cost and Management Accounting	Saxena& C.D. Vashist	Sultan Chand & Sons	
4	Cost Accounting	Shukla S.M.	Sahitya Bhavan Publication House Agra	
5	Cost and Management Accounting (Theory and Problems)	M.N. Arora	Himalaya Publishing House	
6	Lecture note provided by Dept. of Commerce AKS University, Satna .			



Cos, POs and PSOs Mapping

Course Title: B.Com and B.Com (H)

Course Code: 05AC604

Course Title: Advanced Cost ad management Accounting

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Professional related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO 1: Students will be able to calculate cost of Service service-oriented businesses.	3	2	1	1	1	1	3	1	1	1	3	3	1	2	1
CO 2: Students will be able to use Standard Costing, budgeting techniques, and variance analysis,	3	2	1	1	1	1	3	1	1	1	2	3	1	1	1
CO 3: Students will maintain Cost Accounting Records, both integral and non-integral	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
CO 4: Students will grasp the nature and scope of Cost Audit, its techniques, and the reconciliation of financial and cost accounts.	3	2	1	3	1	1	3	1	1	1	3	3	2	1	1
CO 5: Students will develop a deep understanding of Marginal Costing, Breakeven Analysis, and the differences between Marginal Costing and Absorption Costing, enabling better cost management and profit reporting.	3	2	1	1	1	1	3	1	1	1	1	2	3	1	1

Legend:1–Slight (Low),2–Medium, 3–High



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Course Curriculum Map:

POs &PSOsNo.	COsNo.&Titles	SOsNo.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 1: Students will be able to calculate cost of Service service-oriented businesses.	SO1.1SO1.2S O1.3SO1.4 SO1.5		Unit 1. Service Operating Costing. 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10,1.11 ,1.12,1.13,1.14	3 to 7
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2: Students will be able to use Standard Costing, budgeting techniques, and variance analysis, enabling them to make financial decisions and manage costs effectively.	SO2.1SO2.2S O2.3 SO2.4 SO2.5		Unit-2 Standard Costing 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15,2.16,2 .17,2.18,2.19,2.20,2.21, 2.22	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 3: Students will maintain Cost Accounting Records, both integral and non-integral, and differentiate between them for better financial control.	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : Accounting Records – Integral & Non Integral Accounting. 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14,3.15,3.16,	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Students will grasp the nature and scope of Cost Audit, its techniques, and the reconciliation of financial and cost accounts, preparing them for cost auditing roles.	SO4.1SO4.2S O4.3SO4.4 SO4.5		Unit-4 Cost Audit 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14, 4.15,4.16,4.17,4.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Students will develop a deep understanding of Marginal Costing, Breakeven Analysis, and the differences between Marginal Costing and Absorption Costing, enabling better cost management and profit reporting.	SO5.1SO5.2S O5.3SO5.4 SO5.5		Unit 5: Marginal Costing 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14,5.15,5.16,5.17, 5.18,5.19,5.20	

Curriculum development team:

- Pro. Harshvardhan, Dean, Faculty of commerce and financial studies
- Dr. Bharat Kumar Soni, Assistant Professor, Department of Commerce
- Dr. Aslam Saeed, Professor, Department of Commerce
- CA Prabhat Pandey, Teaching Associate, Department of Commerce



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Department of Commerce

Curriculum of B.Com Hons. CAP Program

(Revised as on 01.08.2023)

Semester-VI

Course Code: 05MT606 FINANCIAL MANAGEMENT
Course Title : FINANCIAL MANAGEMENT
Pre-requisite: Student should have basic knowledge of interest, time value of money in Business.

Rationale: Financial Management is crucial for businesses to make effective decisions about their finances. It involves managing funds, evaluating investments, and determining capital structures. Capital budgeting helps in smart investment choices, while understanding capital structure ensures financial stability. The course covers diverse financing sources, project appraisals, and dividend policies. Working capital management, security analysis, and portfolio management are vital for optimizing resources and maximizing returns, providing a comprehensive understanding of financial strategies and decision-making in various business scenarios.

Course Outcome

CO 1 student learn about basic concept of financial management and able to calculate capital budgeting.

CO 2 student will able to calculate various leverage, cost of capital

CO 3 student will be able to preparation of projected financial report.

CO 4 student will learn about dividend policy.

CO 5 student will learn about security analysis.



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Department of Commerce
Curriculum of B.Com Hons. CAP Program
(Revised as on 01.08.2023)

Scheme of Studies:

Category Code	Course Code	Course Title	Scheme of studies(Hours/Week)				Total Credits (C)	
			CI	LI	SW	SL		Total Study Hours(CI+LI+SW+SL)
(SEC)	05MT606	Financial management	4	0	2	1	7	4

- Legend:**
- CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practicable performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini-project etc.),
 - SL:** Self-Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Category Code	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(SEC)	05MT606	Financial management	15	20	5	5	5	50	(ESA)	100	



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CO 1 student learn about basic concept of financial management and able to calculate capital budgeting.

Approximate Hours

Item	Approx Hrs.
CI	20
LI	0
SW	2
SL	1
Total	23

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO.1. Understand financial management principles. SO.2. Evaluate risks and returns in financial decision-making. SO.3. Apply capital budgeting techniques effectively. SO.4. Assess the impact of capital rationing on investment decisions. SO.5. Conduct sensitivity analysis for informed financial planning.		<ol style="list-style-type: none"> 1. Nature, Scope, and Objectives of Financial Management 2. Risk-Return and Value of the Firm 3. Objectives of the Firm 4. Profit Maximization vs. Wealth Maximization 5. Emerging Roles of Finance Managers 6. Compounding Techniques 7. Discounting Techniques 8. Concepts of Annuity 9. Concepts of Perpetuity 10. Capital Budgeting Process 11. Discounted Cash Flow Methods 12. Non-Discounted Cash Flow Methods 13. Capital Rationing 14. Risk Evaluation 15. Sensitivity Analysis 16. Financial Decision-Making Strategies 	<ol style="list-style-type: none"> 1. Financial decision-making strategies. 2. Types risk involved.

SW- Suggested Sessional Work (SW):

Assignment: Prepare a capital budgeting analysis for a hypothetical project.

Mini Project: Conduct a risk assessment for a real-world financial scenario.

Other Activity: Simulate a sensitivity analysis for different investment options.

CO 2 student will able to calculate various leverage, cost of capital.

Approximate Hours



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Item	Approx Hrs.
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
SO.1. Understand Capital Structure and its Significance SO.2. Analyze EBIT - EPS and EBITDA SO.3. Assess Risk and Leverage in Capital Structure. SO.4. Explore Sources and Factors Affecting Cost of Capital. SO.5. Calculate Weighted Average Cost of Capital		1. Introduction to Capital Structure 2. Meaning and Significance of Capital Structure 3. Optimal Capital Structure 4. Determinants of Capital Structure 5. Theories of Capital Structure 6. EBIT - EPS Analysis 7. EBITDA Analysis 8. Risk and Leverage 9. Effects of Leverage on Shareholders' Returns 10. Sources of Raising Long-Term Finance 11. Cost of Capital: Sources and Meaning 12. Factors Affecting Cost of Capital 13. Methods for Calculating Cost of Capital 14. Weighted Average Cost of Capital (WACC) 15. Marginal Cost of Capital	1. Optimal Capital Structure Determination 2. Weighted Average Cost of Capital Calculation

SW- Suggested Sessional Work (SW):

1. **Assignment:** Analyze a Company's Capital Structure
2. **Mini Project:** Comparative Study of Capital Structures
3. **Other Activity:** Cost of Capital Seminar



CO 3 student will be able to preparation of projected financial report.

Approximate Hours

Item	Approx Hrs.
CI	14
LI	0
SW	2
SL	1
Total	17

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
1. Understand the importance and process of project planning. 2. Demonstrate proficiency in preparing comprehensive project reports. 3. Evaluate project appraisal under various economic conditions. 4. Analyze lending policies and appraisal norms of financial institutions. 5. Assess the impact of corporate taxation on project financing.	(LI)	3..1. Project Planning: Importance and Process 3..2. Preparation of Project Report: Key Components 3..3. Project Appraisal under Normal Inflationary Conditions 3..4. Project Appraisal under Deflationary Conditions 3..5. Project Appraisal by Financial Institutions: Overview 3..6. Lending Policies of Financial Institutions 3..7. Appraisal Norms by Financial Institutions and Banks 3..8. Project Review and Control: Monitoring Mechanisms 3..9. Social Cost and Benefit Analysis of Projects 3..10. Term Loans from Financial Institutions and Banks 3..11. Lease Financing: Concepts and Applications 3..12. Hire Purchase Finance: Features and Advantages 3..13. Venture Capital Funds: Role and Investment Criteria 3..14. Private Equity in Project Financing	1. Explore case studies on successful and unsuccessful project financing. 2. Financing practices and their implications

SW- Suggested Sessional Work (SW):

Assignment: Conduct a detailed project appraisal for a hypothetical business venture, considering various financing options and risks.

Mini Project: Prepare a comparative analysis of the advantages and disadvantages of lease financing and hire purchase in project funding.

Other Activity: Organize a seminar on the ethical considerations in project financing, inviting industry experts to share insights and experiences.



CO 4 student will learn about dividend policy.

Approximate Hours

Item	Approx Hrs.
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
1. Analyze dividend policy types and determinants. 2. Understand constraints influencing dividend decisions. 3. Explore forms and theories of dividend distribution. 4. Grasp the concept and types of working capital. 5. Evaluate determinants and assessment of working capital. 6. Master quantitative techniques in working capital management.		1. Introduction to Dividend Policy 2. Types of Dividend 3. Determinants of Dividend Policy 4. Constraints on Dividend Distribution 5. Forms of Dividend 6. Different Dividend Theories 7. Introduction to Working Capital 8. Meaning and Types of Working Capital 9. Determinants of Working Capital 10. Assessment of Working Capital Requirements 11. Negative Working Capital 12. Operating Cycle Concept 13. Applications of Quantitative Techniques in Working Capital Management 14. Management of Working Capital 15. Cash Management in Working Capital, Receivables Management, Inventory Management	1. "Dividend Theory" Explore the Modigliani-Miller dividend irrelevance proposition. 2. "Cash Conversion Cycle Analysis" - Understand the significance and calculation of the cash conversion cycle.

SW- Suggested Sessional Work (SW):

Assignment: Conduct a comparative analysis of different dividend theories and their applicability in different industries.

Mini Project: Prepare a comprehensive working capital management plan for a specific business.

Other Activity: Organize a workshop on effective cash management strategies for small businesses.



CO 5 student will learn about security analysis.

Approximate Hours

Item	Approx Hrs.
CI	15
LI	0
SW	2
SL	1
Total	18

Session Outcomes (SOs)	(LI)	Class room Instruction (CI)	(SL)
<ol style="list-style-type: none"> 1. Assess and manage systematic and unsystematic risks effectively. 2. Apply economic analysis in evaluating investment opportunities. 3. Understand the impact of industry factors on investment decisions. 4. Analyze company-specific factors in fundamental investment analysis. 5. Grasp the principles and techniques of technical analysis. 		<ol style="list-style-type: none"> 5.1. Measurement of Systematic and Unsystematic Risk 5.2. Components of Fundamental Analysis 5.3. Economic Factors in Fundamental Analysis 5.4. Industry Analysis in Fundamental Analysis 5.5. Company-Specific Analysis in Fundamental Analysis 5.6. Technical Analysis in Security Analysis 5.7. Efficient Market Hypothesis Overview 5.8. Meaning and Objectives of Portfolio Management 5.9. Traditional Approach to Portfolio Theory 5.10. Markowitz Portfolio Theory Components 5.11. CAPM Model in Modern Portfolio Approach 5.12. Economic Value Added (EVA) in Portfolio Management 5.13. Sharpe Ratio in Portfolio Analysis 5.14. Single Index Model in Portfolio Management 5.15. Multi-Index Model in Portfolio Analysis 	<ol style="list-style-type: none"> 3. "CAPM Model Application" - Explore practical applications of the Capital Asset Pricing Model. 4. "Economic Value Added Analysis" - Understand the concept and application of Economic Value Added.

SW- Suggested Sessional Work (SW):

Assignment: Conduct a comprehensive fundamental analysis of a publicly traded company, integrating economic, industry, and company-specific factors.

Mini Project: Construct and manage a diversified investment portfolio using the principles of the Markowitz Portfolio Theory.

Other Activity: Organize a seminar on applying technical analysis tools in real-time market scenarios.



Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (Cl)	Sessional Work (SW)	Self Learning (SI)	Total hour (Cl+SW+SI)
CO 1 student learn about basic concept of financial management and able to calculate	16	2	1	19
CO 2 student will able to calculate various leverage, cost of capital	15	2	1	18
CO 3 student will be able to preparation of projected financial report.	14	2	1	17
CO 4 student will learn about dividend policy.	15	2	1	18
CO 5 student will learn about security analysis.	15	2	1	18
Total Hours	75	10	05	90

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total
		R	U	A	Marks
CO-1	Student learn about basic concept of financial management and able to calculate capital budgeting.	01	01	03	05
CO-2	Student will able to calculate various leverage, cost of capital	01	01	03	05
CO-3	Student will be able to preparation of projected financial report.	-	03	10	13
CO-4	Student will learn about dividend policy.	-	03	10	13
CO-5	Student will learn about security analysis.	01	03	10	14
Total		03	11	36	50

Legend: R:Remember, U:Understand, A:Apply

The end of semester assessment for Financial Accounting will be held with written examination of 50 marks



Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional / Implementation Strategies:

41. Improved Lecture
42. Tutorial
43. Case Method
44. Group Discussion
45. Brainstorming

Suggested Learning Resources:

(h) Books:

S. No.	Title	Author	Publisher	Edition&Year
1	<i>Financial Management and Policy</i>	James C. Van Horne and Sanjay Dhamija	Pearson Education	
2	<i>Principles of Financial Management</i>	Levy H. and M. Sarnat	Pearson Education	
3	<i>Introduction to Financial Management</i>	Joy, O.M..	Mc Graw Hill Education.	
4	<i>Fundamentals of Financial Management</i>	Brigham and Houston,	Cengage Learning	
5	<i>Basic Financial Management</i>	Khan and Jain.	McGraw Hill Education	
6	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Cos, POs and PSOs Mapping

Course Title: B.Com (H) CAP

Course Code: 05MT606

Course Title: Financial Management

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO 1 student learn about basic concept of financial management and able to calculate capital budgeting.	3	2	3	1	1	1	3	1	1	1	3	3	1	2	1
CO 2 student will able to calculate various leverage, cost of capital	3	2	3	1	1	1	3	1	1	1	2	3	1	1	1
CO 3 student will be able to preparation of projected financial report.	3	2	1	2	1	1	3	1	2	1	3	3	2	1	1
CO 4 student will learn about dividend policy.	3	3	1	3	1	1	3	1	1	1	3	3	2	1	1
CO 5 student will learn about security analysis.	3	2	3	1	1	1	3	1	1	1	1	2	3	1	1

Legend:1–Slight (Low),2–Medium, 3–High



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Course Curriculum Map:

POs &PSOsNo.	COsNo.&Titles	SOsNo.	(LI)	Classroom Instruction(CI)	Self-Learning(SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 1 student learn about basic concept of financial management and able to calculate capital budgeting.	SO1.1SO1.2S O1.3SO1.4 SO1.5		Unit 1. capital budgeting 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10,1.11 ,1.12,1.13,1.14,1.15,1.16	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2 student will able to calculate various leverage, cost of capital	SO2.1SO2.2S O2.3 SO2.4 SO2.5		Unit-2 leverage, cost of capital 2.1,2.2,2.3,2.4,2.5,2.6, 2.7, 2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 3 student will be able to preparation of projected financial report.	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3 : projected financial report. 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8, 3.9,3.10,3.11,13.12,3.13,3.14	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4 student will learn about dividend policy.	SO4.1SO4.2S O4.3SO4.4 SO4.5		Unit-4 dividend policy. 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12,4.13,4.14, 4.15	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5 student will learn about security analysis.	SO5.1SO5.2S O5.3SO5.4 SO5.5		Unit 5: security analysis 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12,5.13,5.14,5.15,5.16	

Curriculum development team:

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Curriculum of B.Com CAP

(Revised as on 01.08.2023)

Semester-V

Course Code: 05PD501 Personality Development and Allied Skills

Course Title : Personality Development and Allied Skills

Pre- requisite: Student should have basics of communication.

Rationale: The rationale for the syllabus encompasses equipping students with essential communication and interpersonal skills vital for professional success. Pre-interview grooming and body language training enhance interview performance. Group discussion skills foster collaborative problem-solving. Teamwork and corporate etiquette promote effective collaboration and professional conduct, aligning with modern workplace demands for cohesive and skilled professionals.

Course Outcomes:

CO1: Student will proficiently communicate in business settings, demonstrating effective listening, speaking, body language, and presentation delivery skills.

CO2: Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.

CO3: Student will develop personal skills including networking, goal setting, time management, confidence, and persuasive leadership communication for career success.

CO4: Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.

CO5: Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.



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Scheme of Studies:

Course Category	Course Code	Course Title	Scheme of studies (Hours/Week)				Total Credits (C)	
			CI	LI	SW	SL		Total Study Hours (CI+LI+SW+SL)
(SEC)	05PD501	Personality Development and Allied Skills	4	0	2	1	7	4

- Legend:**
- CI:** Class room Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini project etc.),
 - SL:** Self Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course Category	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(SEC)	05PD 501	Personality Development and Allied Skills	15	20	5	5	5	50	(ESA)	(PRA+ ESA)	



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(Revised as on 01.08.2023)

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO1: Student will proficiently communicate in business settings, demonstrating effective listening, speaking, body language, and presentation delivery skills.

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Enhance business communication proficiency. Develop active listening and speaking skills. Master principles of articulation and body language. Deliver engaging public speeches and presentations confidently. Apply effective communication techniques in professional settings. 		<ol style="list-style-type: none"> Basics of Business Communication Active Listening Techniques Effective Speaking Strategies Principles of Articulation Body Language Awareness Structuring Public Speeches Vocal Modulation Techniques Handling Presentation Nerves Audience Engagement Methods Visual Aids Utilization Interpersonal Communication Skills Nonverbal Communication Interpretation. 	<ol style="list-style-type: none"> Body language interpretation Public speaking practice

SW-1 Suggested Sessional Work (SW):

Assignment:

Analyze a business communication scenario.

Mini Project:

Create a presentation on body language cues.

Other Activities:

Role-playing exercises for communication scenarios.



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CO2: Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
1. Master effective writing strategies for notes, memos, emails, and reports. 2. Understand negotiation principles and techniques for successful outcomes. 3. Identify leadership traits and styles for personal and professional growth. 4. Develop leadership qualities and managerial skills. 5. Enhance organizational skills for effective task management.		1. Note-taking strategies 2. Memo writing guidelines 3. Email communication etiquette 4. Report writing essentials 5. Introduction to negotiation 6. Leadership traits analysis 7. Types of leadership styles 8. Techniques for leadership development 9. Managerial skills development 10. Organizational skills enhancement 11. Effective communication in negotiation 12. Conflict resolution techniques	1. Email etiquette mastery 2. Conflict resolution techniques

SW-1 Suggested Sessional Work (SW):

Assignment:

Write a memo addressing a workplace issue.

Mini Project:

Prepare a presentation on leadership styles and traits.

Other Activities:

Role-playing negotiation scenarios.



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CO3: Student will develop personal skills including networking, goal setting, time management, confidence, and persuasive leadership communication for career success.

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Develop effective networking and relationship-building skills. Set and achieve SMART goals for personal and professional growth. Implement time management strategies for increased productivity. Build confidence and self-esteem for career advancement. Master persuasive communication techniques for effective leadership. 		<ol style="list-style-type: none"> Networking strategies and techniques Goal setting methodologies Time management principles Confidence-building exercises Persuasive communication techniques Relationship building skills SMART goal implementation Prioritization techniques Self-esteem enhancement strategies Leadership communication styles Building professional connections Public speaking for leadership 	<ol style="list-style-type: none"> Networking strategies Time management techniques

SW-1 Suggested Sessional Work (SW):

Assignment:

Create a networking plan to expand professional connections.

Mini Project:

Organize a networking event for peers.

Other Activities:

Role-playing networking scenarios.



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CO4: Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
1. Master networking and relationship-building skills. 2. Set and achieve SMART goals with a growth mindset. 3. Plan effectively and manage time efficiently. 4. Adapt to changing circumstances with ease. 5. Demonstrate initiative, ownership, and responsibility in tasks.		1. Networking strategies and tactics 2. Relationship building techniques 3. SMART goal setting methods 4. Growth mindset principles 5. Effective planning strategies 6. Time management tools and techniques 7. Adaptability skills development 8. Taking initiative in tasks 9. Demonstrating ownership of responsibilities 10. Confidence-building exercises 11. Persuasive communication strategies 12. Advanced leadership communication techniques	1. Goal setting techniques 2. Confidence-building exercises

SW-1 Suggested Sessional Work (SW):

Assignment:

Develop a networking plan to expand professional connections.

Mini Project:

Conduct a persuasive communication workshop for peers.

Other Activities:

Networking event attendance and follow-up.



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CO5: Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
1. Enhance personal grooming and interview preparation skills. 2. Interpret and utilize body language effectively in interviews. 3. Develop strategies for confidently answering questions. 4. Participate effectively in group discussions. 5. Master teamwork and team development skills for corporate success.		1. Personal grooming tips for interviews 2. Pre-interview preparation techniques 3. Body language cues and interpretation 4. Effective answering strategies 5. Group discussion participation skills 6. Teamwork dynamics and collaboration 7. Team development strategies 8. Social etiquette in corporate settings 9. Corporate etiquette guidelines 10. Effective communication in teams 11. Conflict resolution within teams 12. Professional behaviour in social settings	1. Body language interpretation 2. Group discussion participation skills

SW-1 Suggested Sessional Work (SW):

Assignment:

Conduct a self-assessment of personal grooming and interview readiness.

Mini Project:

Organize a workshop on social and corporate etiquette.

Other Activities:

Role-playing interview scenarios.



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
CO1: Student will proficiently communicate in business settings, demonstrating effective listening, speaking, body language, and presentation delivery skills.	12	2	1	13
CO2: Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.	12	2	1	13
CO3: Student will develop personal skills including networking, goal setting, time management, confidence, and persuasive leadership communication for career success.	12	2	1	13
CO4: Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.	12	2	1	13
CO5: Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.	12	2	1	13
Total Hours	60	10	05	75

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Student will proficiently communicate in business settings, demonstrating effective listening, speaking, body language, and presentation delivery skills.	01	01	03	05
CO-2	Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.	01	01	03	05
CO-3	Student will develop personal skills including networking, goal setting, time management, confidence, and persuasive leadership communication for career success.	-	03	10	13
CO-4	Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.	-	03	10	13
CO-5	Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.	01	03	10	14
Total		03	11	36	50

Legend: R:Remember,

U:Understand,

A:Apply

The end of semester assessment for Auditing will be held with written examination of 50 marks



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Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

46. Improved Lecture
47. Tutorial
48. Case Method
49. Group Discussion
50. Brainstorming

Suggested Learning Resources:

(i) Books:

S. No.	Title	Author	Publisher	Edition & Year
	Personality Development	Hurlock, E.B	Tata McGraw Hill	. (2006).,
	Organizational Behavior	Stephen P. Robbins and Timothy A. Judge	Prentice Hall.	
	.Effective leadership. Essential Manager series	Heller, Robert.	Dk Publishing	2002



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Cos,POs and PSOs Mapping

Course Title: B.Com CAP VII Sem.

Course Code: 05PD501

Course Title:PDES

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E-Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-
CO1: Student will proficiently communicate in business settings	3	1	3	1	1	1	1	2	1	1	1	1	1	1	1
CO2: Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1
CO3: Student will develop personal skills including networking, goal setting, time management, confidence	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1
CO4: Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.	3	1	3	1	1	1	1	2	1	1	1	1	1	1	1
CO5: Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1

Legend:1–Slight (Low),2–Medium, 3–High



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Course Curriculum Map:

POs & PSOs No.	COs No. & Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO1: Student will proficiently communicate in business settings, demonstrating effective listening, speaking, body language, and presentation delivery skills.	SO1.1SO1.2 SO1.3SO1.4 SO1.5		Unit 1 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12	As mentioned in pagenumber
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO2: Student will demonstrate adept writing skills for professional correspondence, negotiation, leadership, and organizational effectiveness.	SO2.1SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 error.2.1,2.2,2.3,2.4,2.5,2.6, 2.7,2.8,2.9,2.10,2.11,2.12,	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3: Student will develop personal skills including networking, goal setting, time management, confidence, and persuasive leadership communication for career success.	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3: 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,3.9,3.10,3 .11,13.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO4: Student will build a strong professional profile, mastering career exploration, resume writing, LinkedIn usage, and company research for job readiness.	SO4.1SO4.2 SO4.3SO4.4 SO4.5		Unit- 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,4.9,4.10 ,4.11,4.12	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO5: Student will demonstrate proficiency in pre-interview preparation, body language, group discussion, teamwork, and corporate etiquette for professional interaction.	SO5.1SO5.2 SO5.3SO5.4 SO5.5		Unit 5: 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,5.9,5.10. ,5.11,5.12	

Curriculum development team:

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Scheme and Syllabus

B.Com Corporate Accounting Practice

BCAP 604:Micro Project assignment / on job training



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Department of Commerce

Curriculum of B.Com CAP

(Revised as on 01.08.2023)

Semester-VII

Course Code:	02RM702	Research methodology
Course Title :	Research methodology	
Pre- requisite:	Student should have basics knowledge of basic statistics	
Rationale:	The subject provides a comprehensive understanding of research methodologies essential for effective decision-making and problem-solving in various fields. By delving into research processes, sampling techniques, data analysis methods, and report writing skills, students are equipped with the tools to conduct rigorous and systematic investigations. This knowledge fosters critical thinking, analytical abilities, and evidence-based decision-making, empowering individuals to contribute meaningfully to their respective professions and industries by generating reliable insights and solutions derived from robust research practices.	

Course Outcomes:

- CO 1: Students will understand the definition, types, and characteristics of research, recognizing the significance of conducting quality research.
- CO 2: Students will learn to define research problems, formulate titles, and set hypotheses, while understanding various research designs.
- CO 3: Students will grasp sampling concepts, learn to design effective sampling procedures, and identify characteristics of good sample designs.
- CO 4: Students will acquire skills in measurement, scaling, data collection methods, questionnaire design, and data processing techniques.
- CO 5: Students will develop proficiency in statistical analysis, hypothesis testing, non-parametric tests, and report writing for effective research communication.



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Department of Commerce

Curriculum of B.Com CAP

(Revised as on 01.08.2023)

Scheme of Studies:

Course Category	Course Code	Course Title	Scheme of studies (Hours/Week)				Total Credits (C)	
			CI	LI	SW	SL		Total Study Hours (CI+LI+SW+SL)
(FP/RW)	02RM702	Research methodology	6	0	2	1	9	6

- Legend:**
- CI:** Class room Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini project etc.),
 - SL:** Self Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course Category	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(FP/RW)	02RM702	Research methodology	15	20	5	5	5	50	50	100	



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Curriculum of B.Com CAP

(Revised as on 01.08.2023)

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO 1: Students will understand the definition, types, and characteristics of research, recognizing the significance of conducting quality research.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Define the concept of research and its key elements. Understand the nature, scope, and significance of research. Identify different types of research and their characteristics. Evaluate research methodologies and design appropriate research questions. Recognize ethical considerations and limitations in research. 		<ol style="list-style-type: none"> Definition of research Nature of research Scope of research Significance of research Types of research Characteristics of good research Research methodology Research objectives Research questions Research hypotheses Literature review Research design Data collection methods Data analysis techniques Ethical considerations in research Limitations of research Research validity and reliability Research reporting and dissemination 	<ol style="list-style-type: none"> Research methodology Literature review

Assignment: Critically analyze a research article to identify its research objectives and methodologies.

Mini Project: Develop a research proposal outlining the objectives, methodology, and expected outcomes of a hypothetical study.

Other Activity: Conduct a group discussion on the ethical considerations and challenges in conducting research.



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CO 2: Students will learn to define research problems, formulate titles, and set hypotheses, while understanding various research designs.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Ability to define and articulate research problems effectively. Proficiency in formulating clear and concise research titles. Understanding the importance of setting research hypotheses. Knowledge of various research designs and their applications. Competence in selecting appropriate research designs for different research objectives. 		<ol style="list-style-type: none"> Defining the research problem Formulating a research title Setting research hypotheses Exploratory research design Descriptive research design Experimental research design Variables and measurement Sampling techniques Data collection methods Data analysis techniques Validity and reliability in research Ethical considerations in research Literature review in research process Conceptual framework development Research proposal writing Pilot testing Data interpretation Research report writing 	<ol style="list-style-type: none"> Research hypothesis formulation Understanding experimental research design

SW-1 Suggested Sessional Work (SW):

Assignment: Develop a research proposal outlining the research problem, title, and hypotheses.

Mini Project: Conduct a small-scale exploratory research study to test a research hypothesis.

Other Activity: Analyze and critique research designs used in published research articles.



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CO 3: Students will grasp sampling concepts, learn to design effective sampling procedures, and identify characteristics of good sample designs.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Understanding of different sampling designs and their applications. Knowledge of criteria for selecting a suitable sampling procedure. Ability to identify the characteristics of a good sample design. Proficiency in evaluating sampling techniques for research studies. Skills in minimizing sampling bias and ensuring sample validity and reliability. 		<ol style="list-style-type: none"> Introduction to sampling Types of sampling designs Random sampling Stratified sampling Systematic sampling Cluster sampling Convenience sampling Snowball sampling Sampling bias Sample size determination Sampling error Sampling techniques in qualitative research Sampling techniques in quantitative research Probability sampling methods Non-probability sampling methods Sampling frame Sampling distribution Sampling validity and reliability 	<ol style="list-style-type: none"> Sampling techniques in quantitative research Probability sampling methods

SW-1 Suggested Sessional Work (SW):

Assignment: Evaluate a research study's sampling design and discuss its strengths and weaknesses.

Mini Project: Design a sampling plan for a hypothetical research study, including sampling procedure selection and sample size determination.

Other Activity: Conduct a group discussion on the importance of sampling in research and potential challenges in sampling design.



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CO 4: Students will acquire skills in measurement, scaling, data collection methods, questionnaire design, and data processing techniques.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Understanding of measurement scales and their application in data analysis. Familiarity with methods for collecting primary and secondary data. Proficiency in questionnaire design principles and data processing techniques. Ability to edit, code, classify, and tabulate data effectively. Skills in analyzing data using statistical techniques and interpreting results accurately. 		<ol style="list-style-type: none"> Introduction to data analysis Measurement scales: nominal, ordinal, interval, ratio Levels of measurement Reliability and validity in measurement Methods of collecting primary data: surveys, interviews, observations Methods of collecting secondary data: literature review, databases, archives Principles of questionnaire design Types of questions: open-ended, closed-ended, Likert scale Data editing: identifying and correcting errors in collected data Data coding: assigning numerical codes to qualitative data Data classification: categorizing data into meaningful groups Data tabulation: organizing data into tables for analysis Data cleaning: removing inconsistencies and outliers from datasets Data transformation: converting data into suitable formats for analysis Statistical analysis techniques: descriptive, inferential, and multivariate analysis Software tools for data analysis: SPSS, Excel, R, etc. Interpretation of data analysis results Reporting findings and conclusions 	<ol style="list-style-type: none"> Questionnaire design principles Data coding and classification techniques

SW-1 Suggested Sessional Work (SW):

Assignment: Design a questionnaire for a research study on a chosen topic, including both open-ended and closed-ended questions.

Mini Project: Collect data using the designed questionnaire, then perform data editing, coding, classification, and tabulation.

Other Activity: Conduct a workshop on data analysis software tools, demonstrating basic functions and techniques for analyzing datasets.



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CO 5: Students will develop proficiency in statistical analysis, hypothesis testing, non-parametric tests, and report writing for effective research communication.

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Proficiency in analyzing research data using appropriate statistical techniques. Ability to interpret and communicate results effectively through clear and concise report writing. Understanding of confidence intervals and hypothesis testing principles. Competence in conducting ANOVA and chi-square tests for data analysis. Skills in presenting research findings professionally and ethically. 		<ol style="list-style-type: none"> Analysis and report writing Selection of statistical techniques Confidence intervals Hypothesis testing with two samples One-way ANOVA Two-way ANOVA Chi-square test Introduction to non-parametric tests Presentation of results Effective report writing techniques Interpretation of statistical outputs Data visualization methods Handling outliers and missing data Ensuring data accuracy and reliability Incorporating tables and figures in reports Formatting and organizing research reports Peer review and feedback process Ethical considerations in reporting research findings 	<ol style="list-style-type: none"> Confidence intervals Non-parametric tests

SW-1 Suggested Sessional Work (SW):

Assignment: Conduct hypothesis tests on a given dataset and write a research report analyzing the results.

Mini Project: Design a research study, collect data, perform statistical analysis, and create a comprehensive research report.

Other Activity: Peer review each other's research reports, providing constructive feedback on clarity, coherence, and accuracy.



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
CO 1: Students will understand the definition, types, and characteristics of research, recognizing the significance of conducting quality research.	18	2	1	13
CO 2: Students will learn to define research problems, formulate titles, and set hypotheses, while understanding various research designs.	18	2	1	13
CO 3: Students will grasp sampling concepts, learn to design effective sampling procedures, and identify characteristics of good sample designs.	18	2	1	13
CO 4: Students will acquire skills in measurement, scaling, data collection methods, questionnaire design, and data processing techniques.	18	2	1	13
CO 5: Students will develop proficiency in statistical analysis, hypothesis testing, non-parametric tests, and report writing for effective research communication.	18	2	1	13
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Students will understand the definition, types, and characteristics of research, recognizing the significance of conducting quality research.	01	01	03	05
CO-2	Students will learn to define research problems, formulate titles, and set hypotheses, while understanding various research designs.	01	01	03	05
CO-3	Students will grasp sampling concepts, learn to design effective sampling procedures, and identify characteristics of good sample designs.	-	03	10	13
CO-4	Students will acquire skills in measurement, scaling, data collection methods, questionnaire design, and data processing techniques.	-	03	10	13
CO-5	Students will develop proficiency in statistical analysis, hypothesis testing, non-parametric tests, and report writing for effective research communication.	01	03	10	14
Total		03	11	36	50

Legend: R:Remember, U:Understand, A:Apply

The end of semester assessment for Auditing will be held with written examination of 50 marks



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Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.

Suggested Instructional/Implementation Strategies:

51. Improved Lecture
52. Tutorial
53. Case Method
54. Group Discussion
55. Brainstorming

Suggested Learning Resources:

(j) Books:

S. No.	Title	Author	Publisher	Edition & Year
1	Research Design: Qualitative, Quantitative, and Mixed Methods Approaches	John W. Creswell	SAGE Publications.	
2	Research Methodology: Methods and Techniques	C.R. Kothari	New Age International Publishers	
3	Social Research Methods: Qualitative and Quantitative Approaches	W. Lawrence Neuman	Pearson Education	
4	Lecture note provided by Dept. of Commerce AKS University, Satna .			



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Cos,POs and PSOs Mapping

Course Title: B.Com Hons CAP VII Sem.

Course Code: 02RM702

Course Title: Research Methodology

	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-
CO 1: Students will understand the definition, types, and characteristics of research	3	1	3	1	1	1	1	2	1	1	1	1	1	1	1
CO 2: Students will learn to define research problems, formulate titles, and set hypotheses	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1
CO 3: Students will grasp sampling concepts, learn to design effective sampling procedures, and identify characteristics of good sample designs.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1
CO 4: Students will acquire skills in measurement, scaling, data collection methods, questionnaire design, and data processing techniques.	3	1	3	1	1	1	1	2	1	1	1	1	1	1	1
CO 5: Students will develop proficiency in statistical analysis, hypothesis testing, non-parametric tests, and report writing for effective research communication.	3	1	3	1	1	1	1	3	1	1	1	1	1	1	1

Legend:1–Slight (Low), 2–medium, 3–High



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Course Curriculum Map:

POs & PSOs No.	Cos No. & Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 1: Students will understand the definition, types, and characteristics of research, recognizing the significance of conducting quality research.	SO1.1SO1.2S O1.3SO1.4 SO1.5		Unit 1 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8 1.9,1.10,1.11,1.12,1.13,1.14,1.15,1.16,1.1 7,1.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 2: Students will learn to define research problems, formulate titles, and set hypotheses, while understanding various research designs.	SO2.1SO2.2S O2.3 SO2.4 SO2.5		Unit-2 error.2.1,2.2,2.3,2.4,2.5,2.6, 2.7,2.8,2.9,2.10,2.11,2.12,2.13,2.14,2.15,2.1 6,2.17,2.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 3: Students will grasp sampling concepts, learn to design effective sampling procedures, and identify characteristics of good sample designs.	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3: 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,3.9,3.10,3.11, 13.12,3.13,3.14,3.15,3.16,3.17,3.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 4: Students will acquire skills in measurement, scaling, data collection methods, questionnaire design, and data processing techniques.	SO4.1SO4.2S O4.3SO4.4 SO4.5		Unit- 44.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8,4.9,4.10,4.1 1,4.12,4.13,4.14,4.15,4.16,4.17,4.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO 5: Students will develop proficiency in statistical analysis, hypothesis testing, non-parametric tests, and report writing for effective research communication.	SO5.1SO5.2S O5.3SO5.4 SO5.5		Unit 5: 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8,5.9,5.10. ,5.11,5.12,5.13,5.14,5.15,5.16,5.17,5.18	

Curriculum development team:

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Curriculum of B.Com Hons CAP

(Revised as on 01.08.2023)

Semester-VIII

Course Code: 01AC703 Accounting with tally

Course Title : Accounting with tally

Pre- requisite: Student should have acquire expert knowledge of practical and procedural aspects relating to Quantitative Aptitude.

Rationale: 'It's all about the Quantitative Aptitude!'
The students understanding the Standard on Accounting with tally and various provisions of Companies act 2013 related to Quantitative Aptitude. Studying Accounting with tally under the commerce should possess to develop the knowledge and skills to conduct Accounting with tally of businesses. Students will develop the knowledge and skills necessary to Quantitative Aptitude. Accounting with tally gives students the tools to make How to conduct Accounting with tally.

Course Outcomes:

CO.1: Students will gain proficiency in utilizing Tally ERP 9 for efficient computerized accounting management.

CO.2: Students will demonstrate proficiency in accounting software navigation and usage for comprehensive financial management.

CO.3: Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.

CO.4: Efficiently manage payroll systems using software.

CO.5: Students will understand and effectively manage statutory deductions, PF contributions, gratuity calculations, and employee loan management in payroll systems.



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Curriculum of B.Com CAP
(Revised as on 01.08.2023)

Scheme of Studies:

Course Category	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+SW+SL)	
(MJC)	01AC703	Accounting with Tally	6	0	2	1	9	6

- Legend:**
- CI:** Classroom Instruction (Includes different instructional strategies i.e. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practicable performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini-project etc.),
 - SL:** Self-Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course Category	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(MJC)	01AC 703	Accounting with tally	15	20	5	5	5	50	(ESA)	(PRA+ESA)	
									50	100	



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(Revised as on 01.08.2023)

Course-Curriculum Detailing:

This course syllabus illustrates the expected learning achievements, both at the course and session levels, which students are anticipated to accomplish through various modes of instruction including Classroom Instruction (CI), Laboratory Instruction (LI), Sessional Work (SW), and Self Learning (SL). As the course progresses, students should showcase their mastery of Session Outcomes (SOs), culminating in the overall achievement of Course Outcomes (COs) upon the course's conclusion

CO.1: Students will gain proficiency in utilizing Tally ERP 9 for efficient computerized accounting management.

Approximate Hours

Item	Appx Hrs.
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
6. Understand the distinction between manual and computerized accounting. 7. Familiarity with the features of Tally ERP 9. 8. Competence in creating, selecting, and modifying company details in Tally ERP 9. 9. Ability to configure F11 features and F12 configuration in Tally ERP 9. 10. Altering/Modifying Company Creation Details		Unit-1. Students will gain proficiency in utilizing Tally ERP 9 for efficient computerized accounting management. 11. Introduction to Computerized Accounting 12. Comparison: Computerized vs. Manual Accounting 13. Merits of Computerized Accounting 14. Overview of Tally ERP 9 15. Features of Tally ERP 9 16. Screen Components in Tally ERP 9 17. Company Creation in Tally ERP 9 18. Selecting a Company in Tally ERP 9 19. Altering/Modifying Company Creation Details 20. Deleting a Company in Tally ERP 9 21. F11 Features in Tally ERP 9 22. F12 Configuration in Tally ERP 9	1. Features of Tally ERP 9 2. F11 Configuration in Tally ERP 9

SW-1 Suggested Sessional Work (SW):

a. **Assignments:** Create a new company in Tally ERP 9.

b. **Other Activities (Specify):** Conduct a group discussion on the merits of computerized accounting.



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CO.2: Students will demonstrate proficiency in accounting software navigation and usage for comprehensive financial management.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes(SOs)	(LI)	Classroom Instruction(CI)	(SL)
6. Efficiently handle accounting vouchers and transactions. 7. Customize voucher types and entries. 8. Analyze financial statements for decision-making. 9. Create and manage budgets effectively. 10. Utilize software for cash flow and fund flow analysis.	.	Unit 2. Students will demonstrate proficiency in accounting software navigation and usage for comprehensive financial management. 13. Account Groups Management 14. Ledger Account Creation and Management 15. Accounting Vouchers Handling 16. Voucher Entry Alteration and Deletion 17. Customization of Voucher Types 18. Optional and Postdated Vouchers 19. Bank Reconciliation Statement 20. Budget Creation and Management 21. Report Generation and Configuration 22. Financial Statement Analysis Techniques 23. Cash Flow and Fund Flow Analysis 24. Practical Application through Mini Projects	1. Ledger Account Creation 2. Bank Reconciliation Statement

SW-2 Suggested Sessional Work SW):

a. Assignments: Create a primary account group in the accounting software.

b. Other Activities (Specify): Conduct a mock trial balance reconciliation exercise.



CO.3: Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes(SOs)	(LI)	Classroom Instruction(CI)	(SL)
1. Efficiently create and manage inventory entities. 2. Utilize inventory vouchers for transactions. 3. Generate various inventory reports for analysis. 4. Understand cost categorization and centering. 5. Implement purchase and sales order processing.		Unit-3: Students will proficiently manage inventory systems using accounting software. 13. Enabling F11 and F12 for Accounts with Inventory 14. Stock Category and Stock Group Creation 15. Units of Measurement Setup 16. Stock Item Creation 17. Godown Creation 18. Displaying, Altering, and Deleting Inventory Entities 19. Cost Categories Setup 20. Cost Centres Setup 21. Purchase and Sales Orders Handling 22. Inventory Voucher Usage 23. Accounting Vouchers with Inventory Details 24. Inventory Reporting and Analysis	3. Enabling F11 and F12. 4. Cost categories and centers setup.

SW-3 Suggested Sessional Work (SW):

a. Assignments: Configure F11 and F12 for inventory.

b. Other Activities (Specify): Conduct a workshop on inventory voucher usage.



CO.4: Efficiently manage payroll systems using software.

Approximate Hours

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> 1. Configure payroll settings effectively. 2. Create and manage employee groups and heads. 3. Generate payroll vouchers accurately. 4. Interpret and analyze payroll reports comprehensively. 5. Customize payroll reports to meet specific requirements. 		<p>Unit-4: Efficiently manage payroll systems using software.</p> <ol style="list-style-type: none"> 13. Enabling Payroll 14. Creating Pay Heads 15. Creation of Employee Groups 16. Creation of Employee Head 17. Salary Details Configuration 18. Creating Units of Work 19. Managing Attendance/Production Types 20. Payroll Configuration (F 12) 21. Payroll Vouchers Creation 22. Managing Payroll Documents 23. Configuring Payroll Reports 24. Displaying Payroll Reports 	<ol style="list-style-type: none"> 3. Configuration 4. Attendance Management

SW-4 Suggested Sessional Work (SW):

a. Assignments: Enable payroll functionality in software settings.

b. Other Activities (Specify): Group Conduct a workshop on payroll software usage.



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CO.5: Students will understand and effectively manage statutory deductions, PF contributions, gratuity calculations, and employee loan management in payroll systems.

Item	Appx Hours
CI	12
LI	0
SW	2
SL	1
Total	15

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<p>6. Calculate PF contributions accurately.</p> <p>7. Generate sample pay slips with correct deductions.</p> <p>8. Manage employee loans and salary advances.</p> <p>9. Understand statutory deductions in payroll.</p> <p>10. Apply gratuity calculation methods effectively.</p>		<p>Unit 5: Students will understand and effectively manage statutory deductions, PF contributions, gratuity calculations, and employee loan management in payroll systems.</p> <p>13. Statutory Deductions in Payroll</p> <p>14. Provident Fund (PF) Contributions</p> <p>15. PF Ledger Management</p> <p>16. PF Related Heads in Pay Structure</p> <p>17. Gratuity Calculation and Accounting</p> <p>18. Creating Sample Pay Slips</p> <p>19. Employee Loan Management</p> <p>20. Salary Advance Management</p> <p>21. Employer's Contribution to PF</p> <p>22. Gratuity Calculation Methods</p> <p>23. PF Ledger Maintenance</p> <p>24. Employee Loan Accounting</p>	<p>3. PF Ledger Maintenance</p> <p>4. Gratuity Calculation Methods</p>

SW-5 Suggested Sessional Work (SW):

- a. Assignments:** Calculate PF contributions for five employees.
- b. Other Activities (Specify):** Conduct a workshop on PF contributions.



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Brief of Hours suggested for the Course Outcome

Course Outcomes	Class Lecture (CI)	Sessional Work (SW)	Self Learning (SI)	Total hour (CI+SW+SI)
CO 01: Students will gain proficiency in utilizing Tally ERP 9 for efficient computerized accounting management.	18	2	1	21
CO 02: Students will demonstrate proficiency in accounting software navigation and usage for comprehensive financial management.	18	2	1	21
CO 03: Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.	18	2	1	21
CO 04: Efficiently manage payroll systems using software.	18	2	1	21
CO 05: Students will understand and effectively manage statutory deductions, PF contributions, gratuity calculations, and employee loan management in payroll systems.	18	2	1	21
Total Hours	90	10	05	105

Suggestion for End Semester Assessment

Suggested Specification Table (For ESA)

CO	Unit Titles	Marks Distribution			Total Marks
		R	U	A	
CO-1	Students will gain proficiency in utilizing Tally ERP 9 for efficient computerized accounting management.	01	01	03	05
CO-2	Students will demonstrate proficiency in accounting software navigation and usage for comprehensive financial management.	01	01	03	05
CO-3	Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.	-	03	10	13
CO-4	Efficiently manage payroll systems using software.	-	03	10	13
CO-5	Students will understand and effectively manage statutory deductions, PF contributions, gratuity calculations, and employee loan management in payroll systems.	01	03	10	14
Total		03	11	36	50

Legend: R: Remember, U:Understand, A:Apply

The end of semester assessment for Accounting with tally will be held with written examination of 50 marks

Note. Detailed Assessment rubric need to be prepared by the course wise teachers for above tasks. Teachers can also design different tasks as per requirement, for end semester assessment.



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Suggested Instructional/Implementation Strategies:

56. Improved Lecture
57. Tutorial
58. Case Method
59. Group Discussion
60. Brainstorming

Suggested Learning Resources:

(k) Books:

S. No.	Title	Author	Publisher	Edition & Year
1	Tally for Every one	Roopa,	ATC Publishing Chennai	
2	Implementing Tally ERP 9	2. Nadhani, A.K.	ATC Publishing Chennai.	
4	Lecture note provided by Dept. of Commerce AKS University, Satna.			



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Cos,POs and PSOs Mapping

Course Title: B.Com Hons CAP

Course Code : 01AC703

Course Title: accounting with tally

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Commerce and business-related areas	Solving the problems	Profession related scenarios	Start-ups and entrepreneurial ventures:	Leadership qualities	Communication through different modes	Advance research in the field of commerce	Decision making	Pathways programs	Environment and sustainability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneurial attitude and create an impact on social life	Demonstrate knowledge in setting up e-commerce platforms	Design the system and processes essentially required for e-commerce
CO1: Students will gain proficiency in utilizing Tally ERP 9 for efficient computerized accounting management.	3	2	2	2	1	1	3	1	1	1	3	3	1	2	1
CO2: Students will demonstrate proficiency in accounting software navigation and usage for comprehensive financial management.	3	2	2	2	1	1	3	1	1	1	2	3	1	1	1
CO3: Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.	3	2	2	2	1	1	3	1	2	1	3	3	2	1	1
CO4: Efficiently manage payroll systems using software.	3	3	2	3	1	2	3	1	1	1	3	3	2	1	2



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CO5: Students will understand and effectively manage statutory deductions, PF contributions, gratuity calculations, payroll systems.	3	2	2	2	2	1	3	1	1	1	1	2	3	1	2
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Legend:1–Slight (Low),2–Medium, 3–High

Course Curriculum Map:

POs & PSOs No.	Cos No. & Titles	SOs No.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO1: Students will gain proficiency in utilizing Tally ERP 9 for efficient computerized accounting management.	SO1.1SO1 .2SO1.3S O1.4 SO1.5		Unit 1 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10,1.11,1.12.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO2: Students will demonstrate proficiency in accounting software navigation and usage for comprehensive financial management.	SO2.1SO2 .2SO2.3 SO2.4 SO2.5		Unit-2 2.1,2.2,2.3,2.4,2.5,2.6,2.7,2.8,2.9,2.10,2.11,2.12.	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3: Understanding permutations, combinations, factorial, and their applications in problem-solving scenarios.	SO3.1SO3 .2 SO3.3 SO3.4 SO3.5		Unit- 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.8,3.9,3.10,3.11,3.12.	



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PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO4: Efficiently manage payroll systems using software .	SO4.1SO4 .2SO4.3S O4.4 SO4.5	Unit-4: 4.1,4.2,4.3,4.4,4.5,4.6,4.7,4.8, 4.9,4.10,4.11,4.12.
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO5: Students will understand and effectively manage statutory deductions, PF contributions, gratuity calculations, and employee loan management in payroll systems.	SO5.1SO5 .2SO5.3S O5.4 SO5.5	Unit 5: 5.1,5.2,5.3,5.4,5.5,5.6,5.7,5.8, 5.9,5.10,5.11,5.12.

Curriculum development team:

Dr. Bharat Kumar Soni, Assistant Professor, Department of Commerce

Dr. Aslam Saeed, Professor, Department of Commerce

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Scheme and Syllabus

B.Com Corporate Accounting Practice

BCAP 802: Micro Project assignment / on job training



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Curriculum of B.Com Hons. CAP Program

(Revised as on 01.08.2023)

Semester – VIII

Major Paper– Advanced Accounting

(Revised as on 01.08.2023)

Semester-VIII

Course Code:	01AC803	Advanced Accounting
Course Title :	Advanced Accounting	
Pre- requisite:	Student should have basic knowledge of accounting golden rule	

Rationale: This syllabus covers essential topics in accounting for banking and insurance companies, as well as public utility concerns. It teaches students about maintaining statutory books, preparing financial statements, and understanding special features of bank accounting. It also covers accounting methods for insurance companies, including life and general insurance, and introduces concepts like double account systems and capital budgeting. Additionally, it explores insurance claims, including average clause and loss assessment procedures, providing a comprehensive understanding of financial management in these sectors.

Course Outcomes: After studying this course the Student will be able to

- CO1.** makes aware about Banking Operations -Types of accounts - Banking Services - Current Scenario
- CO2.** well acquainted for Understanding Risk - Need and Scope of insurance -accounting treatment of general and life insurance company
- CO3.** To comprehend accounting process of various Kinds of Public utility concerns
- CO4.** To develop ability to calculate payback period of investment and decision making
- CO5.** To develop ability to calculate claims against loss of stock and loss of profit



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Department of Commerce
Curriculum of B.Com VIII Sem
(Revised as on 01.08.2023)

Scheme of Studies:

Course Category	Course Code	Course Title	Scheme of studies(Hours/Week)					Total Credits (C)
			CI	LI	SW	SL	Total Study Hours(CI+LI+SW+SL)	
(MJC)	01AC803	Advanced Accounting	6	0	2	1	9	6

- Legend:**
- CI:** Classroom Instruction (Includes different instructional strategies ie. Lecture (L) and Tutorial (T) and others),
 - LI:** Laboratory Instruction (Includes Practical performances in laboratory workshop, field or other locations using different instructional strategies)
 - SW:** Sessional Work (includes assignment, seminar, mini project etc.),
 - SL:** Self Learning,
 - C:** Credits.

Note: SW & SL has to be planned and performed under the continuous guidance and feedback of teacher to ensure outcome of Learning.

Scheme of Assessment:

Theory

Course Category	Course Code	Course Title	Scheme of Assessment (Marks)							End Semester Assessment	Total Marks
			Progressive Assessment (PRA)						Total Marks		
			Class/Home Assignment 5 number 3 marks each (CA)	Class Test 2 (2 best out of 3) 10 marks each (CT)	Seminar one (SA)	Class Activity any one (CAT)	Class Attendance (AT)	(CA+CT+SA+CAT+AT)			
(MJC)	01AC803	Advanced Accounting	15	20	5	5	5	50	(ESA)	(PRA+ESA)	100



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Curriculum of B.Com VIII sem

(Revised as on 01.08.2023)

Course-Curriculum Detailing:

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CO1. makes aware about Banking Operations -Types of accounts - Banking Services - Current Scenario

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Understanding banking accounting basics thoroughly. Proficiency in preparing financial statements accurately. Ability to classify and provision advances effectively. Competence in calculating rebates on discounted bills. Awareness of regulatory requirements in banking accounting. 		<ol style="list-style-type: none"> Introduction to Banking Companies Importance of Accounting in Banking Statutory Books Maintenance Special Features of Bank Bookkeeping Functions of Banks Financial Statement Preparation Financial Statement Presentation Advances Classification Provisions for Advances Rebate on Bills Discounted Cash Book Maintenance Ledger Maintenance Balance Sheet Preparation Loan Classification Risk Assessment in Advances Accounting for Bad Debts Interest Income Calculation Regulatory Compliance in Banking 	<ol style="list-style-type: none"> Provisions Rebate

SW-1 Suggested Sessional Work (SW):

Assignment:

Prepare a balance sheet for a fictional bank, ensuring accuracy and compliance with accounting standards.

Mini Project:

Analyse the loan portfolio of a bank, classifying advances and assessing provisions for potential losses.

Other Activity:

Conduct a group discussion on the importance of maintaining statutory books in banking and its impact on financial reporting.



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CO2. well acquainted for Understanding Risk - Need and Scope of insurance -accounting treatment of general and life insurance company

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Proficiency in maintaining books for insurance companies. Understanding financial statements specific to general insurance businesses. Mastery of financial reporting for life insurance companies. Ability to ascertain profit in life insurance operations. Awareness of regulatory requirements in insurance accounting. 		<ol style="list-style-type: none"> Books Maintained by Life Insurance Companies Books Maintained by General Insurance Companies Revenue Account for General Insurance Business Profit and Loss Account for General Insurance Business Balance Sheet for General Insurance Business Revenue Account for Life Insurance Company Profit and Loss Account for Life Insurance Company Balance Sheet for Life Insurance Company Ascertainment of Profit in Life Insurance Business Policyholder's Fund Accounting Investment Portfolio Management Claims Settlement Accounting Premium Income Recognition Reserve Fund Management Risk Assessment and Underwriting Reinsurance Accounting Actuarial Valuation Methods Regulatory Compliance in Insurance Accounting 	<ol style="list-style-type: none"> Meaning of Actuarial Valuation Meaning of Reinsurance

SW-1 Suggested Sessional Work (SW):

Assignment:

Prepare a revenue account, profit and loss account, and balance sheet for a fictional general insurance company, ensuring compliance with accounting standards.

Mini Project:

Conduct a comparative analysis of revenue, profit, and assets between two leading life insurance companies.

Other Activity:

Organize a workshop on the importance of risk assessment in insurance accounting and its impact on financial stability.



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CO3. To comprehend accounting process of various Kinds of Public utility concerns

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Understanding the double account system and its application in utility accounting. Proficiency in accounting processes specific to public utility concerns. Mastery of accounting principles for electricity, water, gas, and railway companies. Ability to recognize revenue and manage capital expenditures effectively. Awareness of regulatory compliance and environmental considerations in utility accounting. 		<ol style="list-style-type: none"> Meaning of Double Account System Principles of Double Account System Accounting Process for Public Utility Concerns Accounting for Electricity Supply Companies Accounting for Water Supply Companies Accounting for Gas Supply Companies Accounting for Railway Companies Revenue Recognition in Utility Accounting Capital Expenditure Accounting Depreciation Accounting Maintenance Reserve Funds Regulatory Compliance in Utility Accounting Rate Setting and Tariff Structure Asset Management in Utility Accounting Financial Reporting Requirements Cash Flow Management Auditing Practices in Utility Companies Environmental Accounting in Utility Companies 	<ol style="list-style-type: none"> Depreciation Accounting Rate Setting

SW-1 Suggested Sessional Work (SW):

Assignment:

Prepare a balance sheet for a fictional bank, ensuring accuracy and compliance with accounting standards.

Mini Project:

Analyze the loan portfolio of a bank, classifying advances and assessing provisions for potential losses.

Other Activity:

Conduct a group discussion on the importance of maintaining statutory books in banking and its impact on financial reporting.



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CO4. To develop ability to calculate payback period of investment and decision making

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> Understanding the significance of capital budgeting in financial management. Proficiency in evaluating projects using different appraisal methods. Mastery of the features and accounting process of responsibility accounting. Ability to assess the risk and uncertainty associated with capital budgeting decisions. Awareness of the importance of financial analysis in project evaluation. 		<ol style="list-style-type: none"> Meaning and Definition of Capital Budgeting Importance of Capital Budgeting in Decision Making Needs for Capital Budgeting Types of Capital Budgeting Decisions Project Appraisal Methods Payback Period Technique Accounting Rate of Return (ARR) Net Present Value (NPV) Method Internal Rate of Return (IRR) Profitability Index (PI) Features of Capital Budgeting Techniques Risk Assessment in Capital Budgeting Sensitivity Analysis Real Options Analysis Capital Rationing Responsibility Accounting: Meaning and Definition Features of Responsibility Accounting Accounting Process in Responsibility Accounting 	<ol style="list-style-type: none"> Net Present Value (NPV) Method Responsibility Accounting Principles

SW-1 Suggested Sessional Work (SW):

Assignment:

Compare and contrast the payback period, accounting rate of return, and net present value methods of project appraisal.

Mini Project:

Conduct a case study on a real-world capital budgeting decision faced by a company, analyzing different appraisal methods and recommending the best approach.

Other Activity:

Organize a role-playing activity where students act as managers responsible for budgeting decisions, emphasizing the importance of accountability and responsibility.



CO5. To develop ability to calculate claims against loss of stock and loss of profit

Approximate Hours

Item	Appx Hrs.
CI	18
LI	0
SW	2
SL	1
Total	21

Session Outcomes (SOs)	(LI)	Classroom Instruction (CI)	(SL)
<ol style="list-style-type: none"> 1. Understanding the concepts of average clause and indemnity period in insurance claims. 2. Proficiency in the procedure for ascertaining loss of stock and loss of profit in insurance claims. 3. Mastery of the claim settlement process and loss adjustment methods. 4. Ability to assess claims against loss of stock and loss of profit accurately. 5. Awareness of legal and ethical considerations in handling insurance claims. 	0	<ol style="list-style-type: none"> 1. Overview of Insurance Claims 2. Average Clause in Insurance Claims 3. Indemnity Period in Insurance Claims 4. Procedure for Ascertaining Loss of Stock 5. Procedure for Ascertaining Loss of Profit 6. Types of Insurance Claims 7. Loss Assessment Methods 8. Documentation Requirements for Claims 9. Claim Settlement Process 10. Loss Adjustment Process 11. Role of Insurance Adjusters 12. Reinsurance in Claims Settlement 13. Subrogation in Insurance Claims 14. Salvage Recovery Process 15. Time Limits for Filing Claims 16. Fraud Detection in Claims 17. Legal Aspects of Insurance Claims 18. Customer Service in Claims Handlin 	<ol style="list-style-type: none"> 1. Loss Assessment Methods 2. Fraud Detection Techniques

SW-1 Suggested Sessional Work (SW):

Assignment:

Analyze a case study involving a business's loss of stock and loss of profit due to a covered peril, and determine the insurance claim amount using appropriate assessment methods.

Mini Project:

Create a presentation comparing the average clause and indemnity period in insurance policies, highlighting their impact on claim settlements.

Other Activity:

Conduct a mock claims handling exercise where students role-play as insurance adjusters and policyholders, simulating the entire claim settlement process to understand the challenges and best practices involved.



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Cos,POs and PSOs Mapping

Course Title: B.Com CAP H

Course Code : 01AC803

Course Title: Advanced Accounting

Course Outcomes	Program Outcomes										Program Specific Outcome				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
	Comme rce and busines s- related areas	Solvin g the proble ms	Profess ion related scenari os	Start-ups and entrepre neurial ventures:	Lead ershi p quali ties	Commun ication through different modes	Advance research in the field of commerce	Decision making	Pathw ays progra ms	Enviro nment and sustain ability:	Paraphrase the field of E Commerce and digital platforms	Articulate in the area of corporate sectors and its operations.	Enhance the skills of Entrepreneu rial attitude and create an impact on social life	Demonstrat e knowledge in setting up e- commerce platforms	Design the system and processes essentially required for e- commerce
CO1. makes aware about Banking Operations -Types of accounts - Banking Services - Current Scenario	3	2	2	2	1	1	3	1	1	1	3	3	1	2	1
CO2. well acquainted for Understanding Risk - Need and Scope of insurance -accounting treatment of general and life insurance company	3	2	2	2	1	1	3	1	1	1	2	3	1	1	1
CO3. To comprehend accounting process of various Kinds of Public utility concerns	3	2	2	2	1	1	3	1	2	1	3	3	2	1	1
CO4. To develop ability to calculate payback period of investment and decision making	3	3	2	3	1	2	3	1	1	1	3	3	2	1	2
CO5. To develop ability to calculate claims against loss of stock and loss of profit	3	2	2	2	2	1	3	1	1	1	1	2	3	1	2

Legend:1–Slight (Low),2–Medium, 3–High



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Course Curriculum Map:

POs &PSOs No.	Cos No .&Titles	SOsNo.	(LI)	Classroom Instruction (CI)	Self-Learning (SL)
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO1. makes aware about Banking Operations -Types of accounts - Banking Services - Current Scenario	SO1.1SO1.2 SO1.3SO1.4 SO1.5		Unit 1 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.10, 1.11,1.12, 1.13,1.14,1.15, 1.16, 1.17, 1.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO2. well acquainted for Understanding Risk - Need and Scope of insurance -accounting treatment of general and life insurance company	SO2.1SO2.2 SO2.3 SO2.4 SO2.5		Unit-2 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8, 2.9, 2.10, 2.11, 2.12, 2.13, 2.14, 2.15, 2.16, 2.17, 2.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO3. To comprehend accounting process of various Kinds of Public utility concerns	SO3.1SO3.2 SO3.3 SO3.4 SO3.5		Unit-3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.7, 3.8, 3.9, 3.10, 3.11, 3.12, 3.13, 3.14, 3.15, 3.16, 3.17, 3.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO4. To develop ability to calculate payback period of investment and decision making	SO4.1SO4.2 SO4.3SO4.4 SO4.5		Unit-4: 4.1, 4.2, 4.3, 4.4, 4.5, 4.6, 4.7, 4.8, 4.9, 4.10, 4.11, 4.12, 4.13, 4.14, 4.15, 4.16, 4.17, 4.18	
PO1,2,3,4,5,6 7,8,9,10, PSO 1,2, 3, 4, 5	CO5. To develop ability to calculate claims against loss of stock and loss of profit	SO5.1SO5.2 SO5.3SO5.4 SO5.5		Unit 5: 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 5.7, 5.8, 5.9, 5.10, 5.11, 5.12, 5.13, 5.14, 5.15, 5.16, 5.17, 5.18	

Curriculum development team:

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