



**ADIKAVI SRI MAHARSHI VALMIKI UNIVERSITY, RAICHUR**

**SYLLABUS**

**Commerce**

**With Effect from 2024-25**

**DISCIPLINE SPECIFIC CORE COURSE (DSC) FOR SEM I - VI, SKILL  
ENHANCEMENT COURSE (SEC) FOR SEM IV/V/VI and ELECTIVE  
COURSES FOR SEM V AND VI**

**AS PER N E P (Revised): 2024**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com. 4.1		
<b>Name of the Course:</b> Advanced Corporate Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ul style="list-style-type: none"> <li>a) Know the procedure of redemption of preference shares.</li> <li>b) Comprehend the different methods of Mergers and Acquisition of Companies</li> <li>c) Understand the process of internal reconstruction.</li> <li>d) Prepare the liquidators final statement of accounts.</li> <li>e) Understand the recent developments in accounting and accounting standards.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Redemption of Preference Shares</b>		<b>12</b>
Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption - issue of bonus shares – preparation of Balance sheet (Schedule III to Companies Act 2013) after redemption.		
<b>Module No. 2: Mergers and Acquisition of Companies</b>		<b>12</b>
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (Ind AS 103), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on pooling of interest method and purchase method) – Journal Entries and Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Merger. (Schedule III to Companies Act 2013).		
<b>Module No. 3: Internal Reconstruction of Companies</b>		<b>12</b>
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).		
<b>Module No. 4: Liquidation of Companies</b>		<b>12</b>
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Statement of Account.		
<b>Module No. 5: Recent Developments in Accounting and Accounting standards.</b>		<b>12</b>

Human Resource Accounting – Environmental Accounting Discloser as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting, Indian Accounting Standards- Meaning- objectives-Significance of Accounting standards in India- Process of setting Accounting Standards in India- List of Indian accounting standards. (IND AS).

**Skill Development Activities:**

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures.
3. List any five cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
4. List out legal provisions in respect of internal reconstruction.
5. List out any five Indian Accounting Standards.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Arulanandam & Raman; Corporate Accounting-II, HPH
2. Anil Kumar.S Rajesh Kumar.V and Mariyappa.B Advanced Corporate Accounting, HPH
3. Dr. Venkataraman. R – Advanced Corporate Accounting
4. S.N. Maheswari, Financial Accounting, Vikas publishing
5. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
6. RL Gupta, Advanced Accountancy, Sultan Chand
7. K.K Verma – Corporate Accounting.
8. Jain and Narang, Corporate Accounting.
9. Tulsian, Advanced Accounting,
10. Shukla and Grewal – Advanced Accountancy, Sultan Chand
11. Srinivas Putty, Advanced Corporate Accounting, HPH.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com. 4.2		
<b>Name of the Course:</b> Costing Methods and Techniques		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	3+2 Hrs	60 Hrs
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to		
a) The method of costing applicable in different industries. b) Determination of cost by applying different methods of costing. c) Prepare flexible and cash budget with imaginary figures d) Analyse the processes involved in standard costing. e) Familiarize with the Activity Based Costing and its applications.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Job and Contract Costing</b>		<b>12</b>
<b>Job Costing:</b> Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems <b>Contract Costing:</b> Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts- Problems.		
<b>Module No. 2: Process and Service Costing</b>		<b>12</b>
<b>Process costing:</b> Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts. <b>Service costing:</b> Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, hospitals and educational institutions- problems on preparation of service cost statements for these service sectors.		
<b>Module No. 3: Activity Based Costing</b>		<b>12</b>
Introduction - Weakness of conventional costing system – concept of ABC – Characteristics of ABC - Kaplan and Cooper's Approach – cost drivers and cost pools – allocation of overheads under ABC -- Steps in the implementation of ABC – Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC – Problems.		
<b>Module 4: Marginal Costing</b>		<b>12</b>
Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). Problems on CVP analysis.		
<b>Module 5: Budgetary Control and Standard Costing</b>		<b>12</b>



**Budgetary Control** Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets- Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only.

**Standard Costing** Introduction – Uses and limitations, variance analysis- Material variances, Labour variances and Overhead variances- problems on Material and Labour variances only.

**Skill Development Activities:**

1. Naming the appropriate method of costing with justification for each of the following Industries-Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel.
2. List out the modern costing tools in accounting field.
3. Prepare flexible Budget and cash budget with imaginary figures
4. Narrate the steps involved in standard costing. System.
5. Prepare a report, which explains the conditions that are necessary for the successful implementation of a JIT manufacturing system.
6. Explain ABC. Illustrate how ABC can be applied.
7. Any other activities in addition to the above, which are relevant to the course.

**Text Books:**

1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication; New York
2. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications,
3. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi.
4. Shank and Govindarajan, Strategic Cost Management, Simon and Schuster, 36 New York.
5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGrawHill Publications, New York.
6. Mariyappa B Methods and Techniques of Costing. HPH.

**Note: Latest edition of Text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com. 4.3.		
<b>Name of the Course:</b> Corporate Governance		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3+2 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Identify the importance of corporate governance.</li> <li>Know the rights, duties and responsibilities of Directors.</li> <li>Analyse the legal &amp; regulatory framework of corporate governance.</li> <li>Outline the importance and role of board committee.</li> <li>Understand the major expert committees' Reports on corporate governance.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Corporate Governance</b>		<b>12</b>
Introduction, Its importance, Principles of corporate governance, OECD Principles of corporate governance, Theories of corporate governance-Agency theory and stewardship theory, Models of corporate governance around the world, Need for good corporate governance - Evolution of Corporate Governance – Ancient and Modern Concept - Concept of Corporate Governance, Generation of Value from Performance - Principles of Corporate Governance.		
<b>Module No. 2: Corporate and Board Management</b>		<b>12</b>
Corporate Business Ownership Structure - Board of Directors – Role, Composition, Systems and Procedures - Fiduciary relationship - Types of Directors-Promoter/Nominee/Shareholder/Independent - Rights, Duties and Responsibilities of Directors; Role of Directors and Executives – Responsibility for Leadership, Harmony between Directors and Executives -Training of Directors- need, objective, methodology -Scope and Responsibilities and competencies for directors - Executive Management Process, Executive Remuneration - Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders.		
<b>Module No. 3: Legal and Regulatory Framework of Corporate Governance</b>		<b>12</b>
Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 1956, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws - Legal Provisions relating to Investor Protection.		
<b>Module No. 4: Board Committees and Role of Professionals</b>		<b>12</b>
Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, other committees - Need, Functions and Advantages of Committee Management -Constitution and Scope of Board Committees - Board Committees' Charter - Terms of Reference and Accountability and Performance Appraisals - Attendance and participation in committee meetings - Independence of Members of Board Committees - Disclosures in Annual Report; Integrity of Financial Reporting Systems - Role of Professionals in Board Committees - Role of Company Secretaries in compliance of Corporate Governance.		

<b>Module No. 5: Corporate Governance - Codes and Practices</b>	<b>12</b>
Introduction - Major Expert Committees' Reports of India - Study of Codes of Corporate Governance - Best Practices of Corporate Governance - Value Creation through Corporate Governance - Corporate Governance Ratings.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Collect the annual reports of any two companies, find out the corporate governance aspects in the reports.</li> <li>2. Collect any two companies Board of Directors names and find out their nature of directorship.</li> <li>3. Prepare report on the applicability of different models of Corporate Governance.</li> <li>4. Critically compare the recommendations of various corporate governance committee.</li> <li>5. Any other activities, which are relevant to the course.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. Bairs N. and D Band, Winning Ways through Corporate Governance, Macmillan London.</li> <li>2. Charkham J, Keeping Good Company: A Study of Corporate Governance in Five Countries, Oxford University Press, London.</li> <li>3. Subhash Chandra Das, Corporate Governance in India – An Evaluation (Third edition), PHI Learning Private Limited.</li> <li>4. Clark T. and E Monk House, Rethinking the Company, Pitman, London.</li> <li>5. Fernando A.C, Corporate Governance, Pearson Education.</li> <li>6. Prentice D.D. and PRJ Holland, Contemporary Issues in Governance, Clarendon Press.</li> <li>7. Report of the Cadbury Committee on Financial Aspects of Corporate Governance, London Stock Exchange, London.</li> <li>8. Report on Corporate Governance, Confederation of India Industries and Bombay.</li> </ol>	
<b>Note: Latest edition of text books may be used.</b>	

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> B.Com. 4.5		
<b>Name of the Course:</b> Entrepreneurship Skills		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3+2 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Discover their strengths and weaknesses in developing the entrepreneurial mind-set.</li> <li>Identify the different Government Institutions/Schemes available for promoting Entrepreneurs.</li> <li>Understand the various aspects to set-up an Enterprises.</li> <li>Familiarise Mechanism of Monitoring and maintaining an Enterprises.</li> <li>Know the various features for successful/unsuccessful entrepreneurs.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction</b>		<b>12</b>
Need of becoming entrepreneur- ways to become a good entrepreneur-Enabling environment available to become an entrepreneur. Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team-Preparation of business model.		
<b>Module No. 2: Promoting Entrepreneur</b>		<b>12</b>
Introduction-Different Government institutions/schemes promoting entrepreneurs: Gramin banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.,		
<b>Module No. 3: Enterprise Set-up</b>		<b>12</b>
Introduction – Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.,		
<b>Module No. 4: Monitoring and Maintaining an Enterprise</b>		<b>12</b>
Introduction – Day to day monitoring mechanism for maintaining an enterprise- Different Government Schemes supporting entrepreneurship.		
<b>Module No. 5: Case Study Discussion</b>		<b>12</b>
Examples of successful and unsuccessful entrepreneurship of MUDRA Loan, Gramin banks, SISI and NSIC etc.,		
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>List out the discovery and evaluation of viable business ideas for new venture creation.</li> <li>Practice critical talents and traits required for entrepreneurs such as Problem solving, creativity, communication, business math, sales, and</li> </ol>		

negotiation

3. List out practical issues in setting-up of different enterprises.
4. Analyze the impact of various Government schemes in promotion of entrepreneurs.
5. Any other activities, which are relevant to the course.

**Text Books:**

1. Entrepreneurship - Starting, Developing, and Management a new Enterprise –Hisrich and –Peters-Irwin
2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, Cambridge University Press
3. Hougard S. (2005) The business idea. Berlin, Springer
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 4.6 C3-Compulsory subject <b>Name of the Course:</b> Personality Development		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>2+2 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, case studies, group discussions, seminars, field work, role plays, soft skills games, audio-visual presentations, and use of digital tools such as resume builders, LinkedIn profile creation, and mock interview platforms to ensure experiential and application-oriented learning. etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to		
a) Understand personality types, assess their strengths and weaknesses, and apply goal-setting and time management techniques. b) Monitor their behaviour, understand perception and attitude, and develop assertive communication skills. c) Gain skills in team collaboration, leadership, negotiation, and conflict resolution using practical methods. d) Improve communication and emotional intelligence, analyze interactions using transactional analysis, and manage stress effectively. e) Develop professional etiquette, participate in group discussions, and prepare confidently for job interviews.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Personality, Self-Awareness, SWOT &amp; Goal Setting</b>		<b>9</b>
<b>Personality:</b> Definition - Determinants - Personality Traits -Theories of Personality - Importance of Personality Development. <b>Self-Awareness:</b> Meaning - Benefits of Self-Awareness - Developing Self-Awareness - Use of Personality Assessment Tools. <b>SWOT Analysis:</b> Meaning - Importance - Application - Components. <b>Goal Setting:</b> Meaning - Importance - Effective Goal Setting - Principle of Goal Setting - Goal Setting at the Right Level - Time Management Techniques - Overcoming Procrastination & Building Discipline.		
<b>Module No. 2: Self-Monitoring, Perception, Attitude &amp; Assertiveness</b>		<b>9</b>
<b>Self-Monitoring:</b> Meaning - High Self-Monitor vs Low Self-Monitor - Advantages and Disadvantages - Self-Monitoring and Job Performance. <b>Perception:</b> Definition - Factors Influencing Perception -Perception Process - Errors in Perception -Avoiding Perceptual Errors - Cognitive Biases in Decision-Making. <b>Attitude:</b> Meaning - Formation of Attitude -Types of Attitude - Measurement of Attitudes - Barriers to Attitude Change - Methods to Attitude Change. <b>Assertiveness:</b> Meaning - Assertiveness in Communication - Assertiveness Techniques - Benefits of Being Assertive - Improving Assertiveness.		
<b>Module No. 3: Team Building, Leadership, Negotiation &amp; Conflict Management</b>		<b>9</b>
<b>Team Building:</b> Meaning - Types of Teams - Importance of Team Building - Creating Effective Teams- Role Plays and Gamified Team Activities. <b>Leadership:</b> Definition - Leadership Styles - Theories of Leadership - Qualities of an Effective Leader - 21st Century Leadership Competencies (Agility, Empathy, Adaptability).		



**Negotiation Skills:** Meaning - Principles of Negotiation - Types of Negotiation -The Negotiation Process - Common Mistakes in Negotiation - Collaborative vs Competitive Negotiation Styles.

**Conflict Management:** Definition -Types of Conflict -Levels of Conflict - Conflict Resolution - Conflict Management - Critical Thinking & Problem-Solving Approaches in Conflict Situations.

**Module No. 4: Communication, Emotional Intelligence, Stress & Transactional Analysis**

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**Communication:** Definition - Importance of Communication -Process of Communication - Communication Symbols -Communication Network - Barriers in Communication - Overcoming Communication Barriers -Cross-Cultural and Global Communication Skills - Digital Communication Etiquette (Email, Video Calls, Chat Platforms).

**Transactional Analysis:** Meaning - EGO States -Types of Transactions - Johari Window - Life Positions.

**Emotional Intelligence:** Meaning - Components of Emotional Intelligence - Significance of Managing Emotional Intelligence - How to Develop Emotional Quotient.

**Stress Management:** Meaning - Sources of Stress - Symptoms of Stress - Consequences of Stress - Managing Stress.

**Module 5: Social Graces, Group Discussion, and Interview Skills**

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**Social Graces:** Meaning - Social Grace at Work - Acquiring Social Graces - Cyber Etiquette and Online Professionalism (social media, LinkedIn behavior).

**Table Manners:** Meaning - Table Etiquettes in Multicultural Environment - Do's and Don'ts of Table Etiquettes.

**Dress Code:** Meaning -Dress Code for Selected Occasions - Dress Code for an Interview - Personal Grooming and Branding Basics.

**Group Discussion:** Meaning - Personality Traits Required for Group Discussion - Process of Group Discussion - Group Discussion Topics - Evaluation Rubric for GD Practice.

**Interview:** Definition -Types of Interviews - Skills Required - Employer Expectations - Planning for the Interview - Interview Process - Interview Questions - Critical Interview Questions - STAR Technique for Behavioral Questions - Building a Video Resume - Using AI Tools for Resume & Mock Interview Practice.

**Skill Development Activities:**

1. Personality tests (MBTI/Big Five), preparing a personal SWOT analysis, SMART goal-setting exercises, time management games, and self-reflection journaling.
2. Self-monitoring questionnaires, perception role-plays, attitude surveys, assertiveness practice sessions, and group activities on bias and behavior.
3. Team-building tasks, leadership style assessments, negotiation role-plays, conflict resolution case studies, and group problem-solving games.
4. Communication activities, digital etiquette practice, emotional intelligence self-tests, stress diary, relaxation techniques, and transactional role-plays.
5. Table etiquette demonstrations, dress code practice, LinkedIn profile building, mock group discussions with feedback, interview rehearsals using STAR technique, and creating a video resume.
6. Any other activities, which are relevant to the course.

**Reference Books:**

1. Barun K. Mitra – *Personality Development and Soft Skills*, Oxford University Press, New Delhi, 2011.
2. Dr. S. Narayana Rajan et al. – *Personality Development*, Publication Division, Manonmaniam Sundaranar University, Tirunelveli, 2010.
3. Dr. K. K. Ramachandran & Dr. K. K. Karthick – *From Campus to Corporate*, Macmillan Publishers India, New Delhi, 2010.
4. Dr. Shalini Verma – *Development of Life Skills and Professional Practice*, Sultan Chand & Sons, New Delhi, 2016.
5. Prof. M. S. Rao – *Soft Skills: Enhancing Employability and Career Growth*, I.K. International Publishing House, New Delhi, 2011.

**Note: Latest edition of Reference books may be used.**

<b>Name of the Programme: Bachelor of Commerce ( B.Com)</b> <b>Course Code: 4.4 COM A2</b> <b>Name of the Course: Indian Accounting Standards-2</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the preparation of consolidated financial statements as per Ind AS</li> <li>Learn the disclosures in the financial statements</li> <li>Understand the latest provisions of measurement-based accounting policies.</li> <li>Comprehend the Accounting and Reporting of Financial Instruments</li> <li>Analyse the Revenue based accounting standard.</li> </ol>		
<b>Syllabus</b>		<b>Hours</b>
<b>Module-1 Consolidated Financial Statement (Ind AS 110)</b>		<b>12</b>
Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve and Unreleased profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet.		
<b>Module No. 2 Disclosures in the Financial Statements</b>		<b>12</b>
Employee benefits (Ind AS 19) Earnings per Share (Ind AS 33) Lease (Ind AS 116), Interim Financial Reporting (Ind AS 34) Share-based Payment (Ind AS 102 ).		
<b>Module No. 3 Measurement Based on Accounting Policies</b>		<b>12</b>
Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8), First time adoption of Ind AS (Ind AS 101), Accounting for Government Grants and Disclosure of Government Assistance ((Ind AS 20)) and Share Based Payment (Ind AS 102)		
<b>Module No. 4 Accounting and Reporting of Financial Instruments</b>		<b>12</b>
Presentation of Financial Instruments (Ind AS 32) – Meaning, Financial Assets, Financial Liabilities - Presentation Recognition and Measurement of financial Instruments (Ind AS 39) – Initial and Subsequent Recognition and measurement of Financial Assets and Financial Liabilities, Derecognition of Financial Assets and Financial Liabilities- Disclosures of Financial Instruments (Ind AS 107)		
<b>Module No. 5 Revenue based accounting standard.</b>		<b>12</b>
Revenue from Contracts with Customers (Ind AS 115), Fair Value Measurement (Ind AS 113) Contract, Practical Provisions and problems on the above standards.		

**Skill Development Activities:**

1. Prepare consolidated Balance sheet with imaginary figures.
2. Make a list of Indian Accounting Standards
3. Make disclosures of any five Indian Accounting Standards.
4. Study the compliance with the requirements of Indian Accounting standards as disclosed in the Notes to Accounts in Annual Reports.

**Books for Reference:**

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
4. Dr.A.L.Saini IFRS for India, , Snow white publications.
5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

**Note:** Latest edition of text books may be used

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> 4.4 COM F2		
<b>Name of the Course:</b> BASICS OF STOCK MARKET		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students' will be able to		
a) Understand the concept of stock market. b) Comprehend the functioning of primary market, secondary market in India. c) Underline the concept of risk and return and their relevance in purchasing and selling of securities. d) The objective of this course is to help students to understand nature and working of stock markets		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Stock Markets</b>		<b>12</b>
<b>Stock Markets:</b> Meaning, Need of stock market, Types of stock market, Bombay Stock Exchange (BSE), National Stock Exchange (NSE), over the counter exchange of India (OTCEI), The inter-connected stock exchange of India, Stock exchange members, Functions of stock exchange members.		
<b>Module No. 2: Stock Indices</b>		<b>12</b>
<b>Stock Indices:</b> NIFTY, BSE Sensex, Bankex, Computation of Index, Variables to be considered for construction of Index and other indices		
<b>Module No. 3: Types of Market</b>		<b>12</b>
<b>Types of Market:</b> Secondary market, primary market, derivatives market, spot market, debt market, equity market		
<b>Module No. 4 Stock Market Regulation</b>		<b>12</b>
<b>Stock Market Regulation:</b> Securities Exchange Board of India (SEBI), Power and functions of SEBI, Primary and Secondary market regulations, Regulations for mutual fund, Regulations on derivatives trading		
<b>Module No. 5: Styles of Stock Market Investing</b>		<b>12</b>
<b>Styles of Stock Market Investing:</b> Growth investing, Value investing, Dividend yield investing, Contrarian investing, Index investing, Cat copy investing and Risk investing.		
<b>Skill Developments Activities:</b>		
1. Collect and compare the data on financial instruments selected for investment from any five investors. 2. Open Demat account, learn how to trade in stock market and submit the report on prospectus and challenges of stock trading. 3. Discuss with investors on systematic and unsystematic risk analysis, submit report on the same. 4. Any other activities, which are relevant to the course.		
<b>Books for Reference:</b>		
1. Investment Analysis and Portfolio Management by M.Ranganatham and R.Madhumathi, Pearson Education, 2005, New Delhi. 2. Investment Analysis and Portfolio Management by Prasanna Chandra, TATA McGraw Hill Education Private Limited. 3. Bhalla V.G. – Portfolio Analysis and Management, Delhi. 4. Bombay Stock Exchange Directory		

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> 4.4 COM M2		
<b>Name of the Course:</b> Services Marketing		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students' will be able to		
a) Understand the basics of services marketing b) Understand Issues of service marketing c) Understand the management of service marketing d) Understand the consumer behavior in service marketing e) Know the services marketing in profit and non-profit organizations.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Services Marketing</b>		<b>12</b>
Concept of services- Types-Functions-Nature-Characteristics of Services-Understanding Services Customers-Impact of Services Marketing in the Economy of a Country		
<b>Module No. 2: Issues in Services Marketing</b>		<b>12</b>
Pricing in services-Place in services-Promotion of Service-People in Services-Physical Evidence and Process Management		
<b>Module No. 3: Service Marketing Management</b>		<b>12</b>
Managing Services Quality-Relationship Marketing- Concept, Service Communication Mix and Communication Strategy		
<b>Module No. 4 Consumer Behavior and Service</b>		<b>12</b>
Consumer Behavior Consideration-Guidelines for Developing Service Communications-Consumer Decision Making Process and Ethical Issues (Concepts, Factors Influencing Decision Making Process-Ethical Decision-Making Methods)		
<b>Module No. 5: Service Marketing in Non-Profit and Profit Organizations</b>		<b>12</b>
Travel and Tourism-Financial Services-Information Technology Services-Media Services-Health Care Services-Educational Services		
<b>Books for Reference:</b>		
1. Verma, H.V Servies Marketing, Pearson 2. Venugopal and Raghu, Services Marketing, Himalya Publications Ltd 3. Ravi Shankar, Services Marketing: The Indian Perspective, Excel Books 4. Rampal & Gupta, Services Marketing, Concepts, Applications & Cases, Galgotia Atpe, Services Marketing, Oxford University Press		



<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> 4.4 COM H2 <b>Name of the Course:</b> Human Resources Development		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	3+2 Hrs	60 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> <li>a) Understand the need of HRD.</li> <li>b) Comprehend the framework of HRD.</li> <li>c) Know the models for evaluating the HRD programs.</li> <li>d) Comprehend the need for employee counselling.</li> <li>e) Apprehend the HR performance.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Conceptual Analysis of HRD</b>		<b>12</b>
Introduction – Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor, Concerns of Trade Unions.		
<b>Module No. 2: Frame Work of Human Resource Development</b>		<b>12</b>
Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.		
<b>Module No. 3: Evaluating HRD Programs</b>		<b>12</b>
Introduction- - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization - Realistic Job Review - Career Management and Development.		
<b>Module No. 4: Management Development</b>		<b>12</b>
Introduction - Employee counselling and wellness services – Counselling as an HRD Activity- Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.		
<b>Module No. 5: HR Performance</b>		<b>12</b>
Introduction -Work Force Reduction, Realignment and Retention - HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriate support and development.		
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Discuss with HR manager on HRD and report on the same.</li> <li>2. Visit any Organisation in your locality, collect information and report on employee welfare facilities provided by the company.</li> <li>3. Meet HR trainer, discuss their role and responsibilities.</li> <li>4. Visit any Organisation, discuss with employees about effectiveness of training.</li> <li>5. Any other activities, which are relevant to the course.</li> </ol>		

**Books for Reference:**

1. Werner & Desimone, Human Resource Development, Cengage Learning.
2. William E. Blank, Handbook for Developing Competency Based Training Programmes, Prentice -Hall, New Jersey.
3. Uday Kumar Halder, Human Resource Development, Oxford University Press.
4. Srinivas Kandula, Strategic Human Resource Development, PHI Learning.
5. Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
6. Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2005.
7. Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
8. Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
9. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Pub.Pvt, Ltd., New Delhi, 2003.
10. Rao, T.V: HRD Audit, Sage Publications, New Delhi.
11. ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill, New York.
12. Rao, T.V: Human Resource Development, Sage Publications, New Delhi.
13. Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi.

**Note: Latest Edition of books may be used.**

