XAVIER UNIVERSITY PATNA

Syllabus for the Four-Year Undergraduate Programme
as per National Education Policy (NEP-2020)

(Effective from Academic Year 2025-26)

DEPARTMENT OF COMMERCE

Undergraduate Curriculum Framework as per NEP-2020

Programme Overview:

The B. Com program is designed to provide you with a deep understanding of financial concepts, business strategies, and economic frameworks. This program aims not only to build only theoretical knowledge but also to develop practical skills, preparing you to navigate the ever-evolving world of finance.

The rigorous curriculum, and relevant industry exposure, into various areas such as financial markets, corporate finance, investment strategies, and accounting have been designed to ensure the best opportunities to excel in career.

Some of the best text books and reference books have recommended to supplement class-room teaching in each paper. On the whole it is hoped that this syllabus will encourage and equip the students to take the next logical step in their career. After completion of this programme, the participants can pursue M. Com programme and go for PhD if they dream to become an academician.

Job Opportunities:

Various job options become attainable for B.Com graduates in both private, public sectors. Nationalized banks, Railways, Income Tax and other such government departments are good options to aim for a secure and prosperous career. Chartered Accountants, Company secretary, Cost & Management Accountant are some of the most popular career options for B.Com graduates. Students can also opt to become:

- Financial Manager
- Securities Analyst
- Portfolio Manager
- Specialist Officer & P.O. (in Banks, Insurance and Mutual Fund Companies)
- Tax & Insurance Advisor
- Project Evaluator
- Business Data Analyst
- Entrepreneur/ Business Owner

PROGRAMME STRUCTURE & THEME

Programme Name:

- Bachelor in Commerce,
- Bachelor in Commerce (Honours)
- Bachelor in Commerce (Honours with Research)

A. Definition of Credit:

1 Hr. Lecture (L) per week	1 Credit
1 Hr. Tutorial (T) per week	1 Credit
1 Hr. Practical (P) per week	0.5 Credit
2 Hours Practical (P) per week	1 Credit

B. Course code and definition:

Course code	Definitions
L	Lecture
T	Tutorial
P	Practical
C	Core Courses/ (Discipline Specific (CC)
A	Ability Enhancement Courses (AEC)
M	Multi-Disciplinary Elective course (MDE)
V	Value added Courses (VAC)
S	Skill Enhancement courses (SEC)
E	Discipline Elective / Minor (E)
I	Internship (IN)
R	Research Project (PR)
D	Research Project with Dissertation (RPD)

Programme Level/Duration/System:
Undergraduate / Three or Four years/6 or 8 Semesters with multiple entry and exit. The following option will be made available to the students joining B Com Research Program:

A. One year: Under Graduate Certificate in Commerce
B. Two years: Under Graduate Diploma in Commerce
C. Three years: Bachelor in Commerce (B Com)
D. Four years: Bachelor in Commerce with Honours: B Com (Honours) and Bachelor in Commerce Honours with Research: B Com (Honours with Research)

Minimum Eligibility Criteria:

Minimum eligibility criteria for opting the course in the fourth year will be as follows:

1. **B Com (Honours with Research):** Minimum 75% marks or equivalent CGPA in B Com Degree up to Sixth Semester.
2. **For B Com (Honours)**: B Com Degree

Note: The students who are eligible for B Com (Honours with Research) shall have choice to pursue either B Com (Honours) or B Com (Honours with Research).

B COM- SEMESTER-WISE DISTRIBUTION OF CREDITS

Semester	Discipline Specific courses (15x4=60 / 20x4=80)	Minor courses (7x4=28 9x4=/36)	Multi-disciplinary courses (3x3=9)	Ability Enhancement Courses (4x2=8)	Skill enhancement Courses (4x3=12)	Value Added courses (3x2=6)	Summer Internship/ Research project	Total Credits 130/170)
1.	12	4	3	2	0	2		23
2.	12	0	3	2	3	2		22
Total	**24**	**4**	**6**	**4**	**3**	**4**		**45**

Semester wise Structure and Curriculum for UG Programme in B Com

SEMESTER-I							
SL	**Course Code**	**Course Title**	**Course Category**	**L**	**T**	**P**	**Credit**
3 Weeks Compulsory Student Induction Programme -SIP (UHV-I) Cum Bridge Course							
1	BCOGN1C01T	Financial Accounting	DSC	3	1	0	4
2	BCOGN1C02T	Managerial Economics	DSC	3	1	0	4
3	BCOGN1C03T	Business Regulatory Frameworks	DSC	3	1	0	4
4	BCOGN1E01T	Business Mathematics & Statistics	DSE	3	1	0	4
5	BCOGN1A01T	Functional Communication	AEC	2	0	0	2
6	BCOGN1M01T	Indian Knowledge System	MDC	2	1	0	3
7	BCOGN1V01T	Environmental Studies	VAC	2	0	0	2
8	Community Engagement		CE	0	0		0
TOTAL							**23**

Note: Indian Knowledge System: Indian Culture and Civilization Indian Vision for Human Society Indian Science Indian Town Planning and Architecture Indian Mathematics and Astronomy Indian Aesthetics Indian Health, Wellness.

SEMESTER-II							
SL	**Course Code**	**Course Title**	**Course Category**	**L**	**T**	**P**	**Credit**
1	BCOGN2C04T	Advance Accounting	DSC	3	1	0	4
2	BCOGN2C05T	Corporate Law	DSC	3	1	0	4
3	BCOGN2C06T	Corporate Accounting	DSC	3	1	0	4
	BCOGN2A02T	Advanced Communication and Soft Skills	AEC	2	0	0	3
6	BCOGN2S01T	Digital Literacy for Accounting	SEC	2	0	0	2
7	BCOGN2S01P	Digital Literacy for Accounting	SEC	1	0	0	1
	BCOGN2M02T	Entrepreneurship	MDC	2	1	0	3
8	BCOGN2V02T	Indian Constitution & Governance	VAC	2	0	0	2
TOTAL							**23**

During Year 1, Students are advised to take Social Responsibility & Community Engagement - encompassing Community Engagement with an NGO after their classes.

Exit Criteria after First Year of B Com Programme

The students shall have an option to exit after first year of Business Administration Program and will be awarded with a **UG Certificate in Commerce**. Students on exit have to compulsorily complete additional 04 Credits either in a Skill based subject or work based Course offered during summer term or Internship/Apprentice- ship / Social Responsibility & Community Engagement – encompassing community engagement with an NGO after the second semester of minimum 08 weeks of duration as decided by the respective University / Admitting Body. The exiting students will clear the subject / submit the Internship Report as per the University schedule.

Re-entry Criteria in to Second Year (Third Semester)

The student who takes an exit after one year with an award of certificate may be allowed to re-enter in to Third Semester for completion of the B Com Program as per the respective University /Admitting Body schedule after earning requisite credits in the First year.

Programme Educational Objectives:

This UG programme in Commerce aims to	
PEO1.	Students will be equipped with a comprehensive understanding of core business disciplines, including accounting, finance, economics, and management, to pursue diverse career paths in commerce and industry.
PEO2.	Students will be capable of critically analyzing business scenarios, identifying problems, and developing effective, data-driven solutions.
PEO3.	Students will demonstrate high ethical standards, integrity, and a sense of social responsibility in their professional and personal lives, contributing positively to society.
PEO4.	Students will possess the knowledge and mindset to identify business opportunities, initiate ventures, and effectively manage small and medium-sized enterprises.
PEO5.	Students will understand the dynamics of the global business environment and the implications of international trade, finance, and cultural diversity on business operations.
PEO6.	Students will engage in lifelong learning to adapt to the evolving business landscape, technological advancements, and regulatory changes.
PEO7.	Students will be able to engage in basic research, analyze business trends, and contribute to innovative solutions in various commercial sectors.

Programme Outcomes:

This UG programme in Commerce aims to	
PO1.	Apply fundamental concepts and theories from various business disciplines, including accounting, finance, marketing, and management.
PO2.	Analyze and evaluate complex business situations, drawing logical conclusions and making informed decisions.
PO3.	Identify business problems, formulate research questions, and develop practical solutions using appropriate tools and techniques.
PO4.	Communicate effectively, both verbally and in writing, to convey business information, ideas, and arguments clearly and concisely.
PO5.	Utilize mathematical and statistical tools to analyze business data, interpret results, and support decision-making.
PO6.	Use relevant information technology applications and software commonly used in business operations and analysis.

Programme Specific Outcomes:

Towards the end of this Four-Year B.Com. Program, the students will be able to:	
PSO1.	Prepare and interpret financial statements, apply accounting standards, and analyze financial data for decision-making.
PSO2.	Understand direct and indirect taxation laws and compute tax liabilities for individuals and businesses, ensuring compliance.
PSO3.	Apply principles of financial management, including capital budgeting, working capital management, and investment analysis, to optimize organizational value.
PSO4.	Comprehend the structure and functioning of financial markets, banking institutions, and insurance sectors.
PSO5.	Understand investment strategies, analyze securities, and construct diversified portfolios to meet financial objectives.
PSO6.	Utilize cost accounting techniques for product costing, cost control, and management decision-making.
PSO7.	Employ data analysis tools and techniques to interpret business data and extract actionable insights.

Discipline Specific Core				
Year	**Semester**	**Course Code**	**Name of the course**	**Credit**
1.	I	BCOGN1C01T	Financial Accounting	4
		BCOGN1C02T	Financial Accounting	4
		BCOGN1C03T	Business Regulatory Frameworks	4
	II	BCOGN2C04T	Advance Accounting	4
		BCOGN2C05T	Corporate Law	4
		BCOGN2C06T	Corporate Accounting	4
Total Credits for Major Course=24				24

Discipline Specific Electives (Minor Courses				
Year	**Semester**	**Course Code**	**Name of the course**	**Credit 6**
1	I	BCOGN1E01T	Business Mathematics & Statistics	4
	II	-------------------	---	0
			Total Credits of Minor Stream Course:	**4**

Ability Enhancement Course				
Year	Semester	Course Code	Name of the course	Credit
I	I	BCOGN1A05T	Functional Communication	2
	II	BCOGN2A04T	Advanced Communication and Soft Skills	2
			Total Credits of Ability Enhancement Course:	**8**

Skill Enhancement Course				
Year	**Semester**	**Course Code**	**Name of the course**	**Credit**
1	II	BCOGN2S01T	Digital Literacy for Accounting	2
	II	BCOGN2S01P	Digital Literacy for Accounting	1
			Total Credits of Skill Enhancement Course:	**3**

Multidisciplinary Course				
Year	**Semester**	**Course Code**	**Name of the course**	**Credit**
1	I	BCOGN1M06T	IKS (Indian Knowledge System)	3
	II	BCOGN2M06T	Entrepreneurship	3
			Total Credits of Multidisciplinary Course:	**6**

Value Added Course				
Year	**Semester**	**Course Code**	**Name of the course**	**Credit**
I	I	BCOGN1V07T	Environmental Studies	2
	II	BCOGN2V07T	Indian Constitution	2
			Total Credits of Value-Added Course:	**4**

SEMESTER -I

Semester 1	Financial Accounting	C	L	T	P
Course Code: BCOGN1C01T		**4**	**3**	**1**	**0**

COURSE OUTCOMES

At the end of the course students will be able to		
CO1	Understand accounting principles, practices and structure of the accounting system in any organisation.	Understand
CO2	Analyse Inventory Records of a business and facilitate decision taking in context of material management.	Analyze
CO3	Identify errors present in the accounting records and rectify them.	Analyze
CO4	Create accounting systems for all category organisations: For Profit organisation and For Non-profit organisation.	Create
CO5	Prepare accounting records in accordance with the Accounting Standards.	Create

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Unit 1	**Introduction to Accounting**: Definition, objectives, and importance of financial accounting. Users of accounting information.Accounting as an information system. **Basic Accounting Concepts and Principles**: Generally Accepted Accounting Principles (GAAP). Accounting concepts (e.g., going concern, accrual, matching). Accounting conventions (e.g., consistency, conservatism).The Accounting Equation: Impact of transactions on the accounting equation.	**12 Hours**
Unit 2	**Recording Transactions:** Journal entries, Ledger accounts & Subsidiary books. **Trial Balance**: Preparation and purpose of the trial balance. Rectification of errors. **Bank Reconciliation statements.**	**12 Hours**
Unit 3	**Income Statement:** Revenue recognition and expense matching. Preparation of the income statement. **Balance Sheet**: Classification of assets, liabilities, and equity. Preparation of the balance sheet. Adjusting entries. Depreciation and Amortization.	**12 Hours**

Unit 4	**Inventory Valuation:** Methods of inventory valuation (e.g., FIFO, LIFO, weighted average). Impact of inventory valuation on financial statements. **Accounts Receivable and Payable:** Accounting for bad debts. Managing accounts payable.	**12 Hours**
Unit 5	**Partnership Accounting:** Formation, operations, and dissolution of partnerships. Profit and loss sharing. Accounting for admission, retirement, and death of a partner. **Introduction to Company Accounts:** Basic understanding of share capital. Distinction between partnership and company accounts. Financial Statements of Not-for-Profit Organizations	**12 Hours**
Text Books and Reference Books		
Text Books	1. Gupta, R. L., &Radhaswamy, M. (2022). *Advanced accountancy: Volume I* (19th ed.). Sultan Chand & Sons. 2. Tulsian, P. C. (2022). *Financial accounting* (2nd ed.). Pearson Education. 3. Maheshwari, S. N., & Maheshwari, S. K. (2021). *An introduction to accountancy* (11th ed.). Vikas Publishing House. 4. Jain, S. P., & Narang, K. L. (2023). *Basic financial accounting* (21st ed.). Kalyani Publishers. 5. Arora, M. N. (2021). *Financial accounting* (2nd ed.). Himalaya Publishing House. 6. Grewal, T. S., & Gupta, R. K. (2022). *Introduction to accounting* (15th ed.). Sultan Chand & Sons. 7. Bhattacharyya, A. K. (2020). *Essentials of financial accounting* (6th ed.). PHI Learning Pvt. Ltd. 8. Mukherjee, A., & Hanif, M. (2021). *Modern accountancy: Volume I* (3rd ed.). Tata McGraw-Hill. 9. Basu, A. M. (2020). *Fundamentals of accounting* (8th ed.). University Press. 10. Monga, J. R. (2019). *Financial accounting: Concepts and applications* (7th ed.). Mayur Paperbacks.	
Reference Books	1. Horngren, C. T., Sundem, G. L., & Elliott, J. A. (2018). *Introduction to financial accounting* (11th ed.). Pearson Education. 2. Weygandt, J. J., Kimmel, P. D., &Kieso, D. E. (2020). *Financial accounting* (10th ed.). Wiley India. 3. Libby, R., Libby, P. A., & Hodge, F. (2019). *Financial accounting* (9th ed.). McGraw-Hill Education. 4. Porter, G. A., & Norton, C. L. (2020). *Financial accounting: The impact on decision makers* (11th ed.). Cengage Learning. 5. Narayanaswamy, R. (2021). *Financial accounting: A managerial perspective* (6th ed.). PHI Learning Pvt. Ltd.	

Semester 1	**Managerial Economics**	C	L	T	P
Course Code: BCOGN1C02T		**4**	**3**	**1**	**0**

COURSE OUTCOMES

At the end of the course students will be able to		
CO1	Understand the principles of managerial economics and their application in business decision-making.	Understand
CO2	Analyse demand and supply functions, market structures, and cost analysis to optimize business operations.	Analyze
CO3	Apply concepts of production functions, market equilibrium, and pricing strategies to real-world scenarios.	Apply
CO4	Recognize the role of managerial economics in strategic planning and policy formulation.	Evaluate
CO5	Describe National Income Concept and Types of Business Cycle.	Evaluate

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UNIT I	**Introduction to Managerial Economics: -** Definition and Nature, Scope and Significance, Role in Business Decision Making. Fundamental Economics Concepts: Opportunity Cost, Equi-Marginal Concept, Marginal Concept in Economics.	12 Hours
UNIT II	**Demand and Supply Analysis** Demand and Supply: Introduction, Market Demand, Types of Demand, Determinants of Demand, Demand Function, Elasticity of Demand, Supply Function, Determinants of Supply, Market Equilibrium, Maximization of Consumer Utility by the technique of Indifference curves and budget lines.	12 Hours
UNIT III	**Production and Cost Analysis** Introduction to Production: Production Function, Short Run & Long Run Production Function, Law of Diminishing Returns, Returns to Scale, Isoquants, and Isocosts.. Cost Analysis: Concept, economic, and accounting cost, Short-Run and Long-Run Cost Function, Break Even Analysis	12 Hours

UNIT IV	**Market Structure and Price Discrimination:** Price determination under Perfect Competition, Monopoly, Monopolistic Competition, and Oligopoly Competition, Price Discrimination. Blue Economics	12 Hours
UNIT V	**National Income and Business Cycle** Definition, Importance of National Income in India, Measurement of National Income in India- Output Method, Income Method & Expenditure Method Importance of National Income Analysis. Business Cycle – Meaning, Types, Characteristics, Causes, and Phases of Business Cycle.	12 Hours
Text Books & Reference Book		
Text Books	1. Salvatore, D. (2020). *Managerial economics in a global economy* (9th ed.). Oxford University Press. 2. Hirschey, M. (2021). *Managerial economics* (14th ed.). Cengage Learning. 3. Keat, P. G., Young, P. K. Y., & Erfle, S. (2019). *Managerial economics: Economic tools for today's decision makers* (8th ed.). Pearson Education. 4. Baye, M. R., & Prince, J. T. (2021). *Managerial economics and business strategy* (10th ed.). McGraw-Hill Education. 5. Truett, D. B., & Truett, L. J. (2020). *Managerial economics: Analysis, problems, cases* (9th ed.). Wiley. 6. Dwivedi, D. N. (2021). *Managerial economics* (9th ed.). Vikas Publishing House. 7. Mehta, P. L. (2022). *Managerial economics: Analysis, problems and cases* (10th ed.). Sultan Chand & Sons. 8. Thomas, C. R., & Maurice, S. C. (2020). *Managerial economics: Foundations of business analysis and strategy* (13th ed.). McGraw-Hill Education. 9. Petersen, H. C., Lewis, C. F., & Jain, S. K. (2022). *Managerial economics* (15th ed.). Pearson Education India. 10. Mithani, D. M. (2021). *Managerial economics: Theory and applications* (6th ed.). Himalaya Publishing House.	
Reference Books	1. Samuelson, P. A., & Nordhaus, W. D. (2020). *Economics* (20th ed.). McGraw-Hill Education. 2. Mankiw, N. G. (2021). *Principles of economics* (9th ed.). Cengage Learning. 3. Varian, H. R. (2020). *Intermediate microeconomics: A modern approach* (10th ed.). W. W. Norton & Company. 4. Baumol, W. J., & Blinder, A. S. (2022). *Microeconomics: Principles and policy* (14th ed.). Cengage Learning. 5. Gujarati, D. N., & Porter, D. C. (2022). *Basic econometrics* (6th ed.). McGraw-Hill Education.	

Semester I	**Business Regulatory Frameworks**	C	L	T	P
Course Code: BCOGN1C03T		**4**	**3**	**1**	**0**

COURSE OUTCOMES

At the end of the course students will be able to		
CO1	Explain the essentials, types, and discharge of contracts, including quasi-contracts and indemnity agreements.	Understand
CO2	Differentiate between sale and agreement to sell and understand the rights of unpaid sellers and conditions of sale.	Analyze
CO3	Interpret the legal framework, incorporation process, taxation, and partner liabilities in an LLP.	Apply
CO4	Understand different types of negotiable instruments, endorsements, and cheque-related legalities.	Apply
CO5	Assess consumer rights, dispute redressal mechanisms, penalties, and appeals under the Consumer Protection Act.	Apply

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Unit 1	**Indian Contract Act,1872:** Contract – meaning, characteristics, and kinds. Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Offer and Acceptance: Legal Consideration of Offer & Acceptance, Consideration: Elements of Consideration, Void agreements. Discharge of contract – modes of discharge including breach and its remedies. Quasi–contracts. Contract of Indemnity and Guarantee, Contract of Bailment, and Pledge Contract of Agency.	12 Hours
Unit 2	**Sales of Goods Act,1930:** Contract of sale, meaning and the difference between sale and agreement to sell. Conditions and warranties. Transfer of ownership in goods including sale by non-owners. Performance of the contract of sale. Unpaid seller – meaning and rights of an unpaid seller against the goods.	12 Hours
Unit 3	**Partnership Act 1932 & The Limited Liability Partnership Act,2008** Partnership Act, 1932: Meaning, Definition, Nature, Characteristics, Types of Partners, Formation of Partnership, Rights, Duties, and Liabilities of Partners.	12 Hours

	The Limited Liability Partnership Act, 2008: Salient Features of LLP, Difference between LLP and Partnership, LLP and Company, LLP Agreement. Nature of LLP. Partners and Designated Partners. Incorporation Document, Incorporation by Registration, Registered office of LLP, and change therein. Change of name. Partners and Their Relations. Extent and limitation of liability of LLP and partners.	
Unit 4	**Negotiable Instrument Act,1881:** Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque Holder and Holder in Due Course, Privileges of Holder in Due Course, Negotiation: Types of Endorsements, Crossing of Cheque, Dishonour of Cheque, Noting and Protest	12 Hours
Unit 5	**Consumer Protection Act,2019:** The object of the law -from caveat emptor to caveat venditor, Definition (complainant, complaint, consumer, mediation, product liability, unfair trade practice), District, State and National Consumer Protection Councils object and purpose, Consumer Rights Consumer Protection Authority -establishment, procedure, search and seizure, powers and functions of central authority, Consumer Disputes Redressal Commission and its functions, jurisdiction, procedure and orders, Mediation- consumer mediation cell, reference of dispute to mediation, (concerning section 37,49,59 and 79), Penalty, Appeal	12 Hours
Text Books & Reference Book		
Text Books	1. Kuchhal, M. C., &Kuchhal, V. (2022). *Business law* (7th ed.). Vikas Publishing House. 2. Kapoor, N. D. (2023). *Elements of mercantile law* (38th ed.). Sultan Chand & Sons. 3. Tulsian, P. C. (2022). *Business law* (5th ed.). McGraw Hill Education. 4. Gulshan, S. S. (2021). *Business law including company law* (21st ed.). New Age International Publishers. 5. Gogna, P. P. S. (2022). *A textbook of business law* (3rd ed.). S. Chand Publishing. 6. Singh, A. (2020). *Business law* (11th ed.). Eastern Book Company. 7. Maheshwari, S. N., & Maheshwari, S. K. (2021). *A manual of business laws* (6th ed.). Himalaya Publishing House. 8. Chandrasekaran, K. (2020). *Business regulatory framework* (1st ed.). Vijay Nicole Imprints Pvt. Ltd. 9. Goyal, B. K., & Goyal, A. (2022). *Business regulatory framework* (4th ed.). International Book House. 10. Balachandran, V. (2021). *Business law* (2nd ed.). Tata McGraw-Hill.	
Reference Books	1. Avtar Singh. (2023). Company law (18th ed.). Eastern Book Company. 2. Ramaiya, A. (2021). Guide to the Companies Act (19th ed.). LexisNexis. 3. Gulati, B. R. (2022). Legal aspects of business (2nd ed.). PHI Learning Pvt. Ltd. 4. Pathak, A. (2020). Legal aspects of business (7th ed.). McGraw-Hill Education. 5. Desai, T. R. (2021). Contract Act, Sale of Goods Act, and Partnership Act (15th ed.). S. C. Sarkar & Sons Pvt. Ltd.	

Semester I	Business Mathematics & Statistics	C	L	T	P
Course Code: BCOGN1E01T		**4**	**3**	**1**	**0**

COURSE OUTCOMES

At the end of the course students will be able to		
CO1	Understand basic mathematical concepts relevant to business problems such as ratio, proportion, percentages, and interest calculations.	Understand
CO2	Interpret statistical data using measures of central tendency, dispersion, and correlation for business decision-making.	Analyze
CO3	Apply matrices and linear equations to solve business-related quantitative problems.	Apply
CO4	Perform hypothesis testing and regression analysis to draw meaningful business insights and make data-driven decisions.	Apply
CO5	Develop critical thinking and analytical skills to use mathematical and statistical tools in real-world business scenarios.	Apply

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Unit 1	Business Mathematics – Fundamentals and Applications Sets, Venn Diagrams, and Applications in Business Matrices and Determinants: Basic Operations, Inverse of a Matrix Applications of Matrices in Business (e.g., Input-Output Analysis) Solutions of Simultaneous Equations using Matrix Methods. Cramer's Rule. Application in Business.	15 Hours
Unit 2	Calculus and Its Business Applications: Functions and Their Types (Linear, Quadratic, Exponential), Limits and Continuity (Basic Concepts. Differentiation: Rules and Business Applications (Marginal Cost, Revenue), Maxima and Minima: Application in Profit and Cost Analysis	15 Hours
Unit 3	Descriptive Statistics Measures of Central Tendency (Mean, Median, Mode) Measures of Dispersion (Range, Variance, Standard Deviation, Coefficient of Variation), Skewness and Kurtosis, Correlation Analysis: Karl Pearson and Spearman Rank Correlation Regression Analysis: Simple Linear Regression and Its Interpretation	15 Hours
Unit 4	Probability and Distributions Basic Concepts of Probability: Addition and Multiplication Rules Conditional Probability and Bayes' Theorem Random Variables: Discrete and Continuous	15 Hours

	Probability Distributions: Binomial, Poisson, and Normal Distribution Business Applications of Probability Distributions	

Text Books & Reference Book	
Text Books	1. Raghava Chari, M. (2021). Mathematics for management: An introduction. McGraw Hill Education. (6th ed.) 2. Sancheti, D. C., & Kapoor, V. K. (2022). Business mathematics. Sultan Chand & Sons. (11th ed.) 3. Arora, P. N., & Gupta, S. (2020). Business mathematics and statistics. Himalaya Publishing House. (9th ed.) 4. Sharma, J. K. (2023). Business mathematics. Ane Books Pvt. Ltd. (4th ed.) 5. Thukral, J. K. (2021). Business mathematics and statistics. Taxman Publications Pvt. Ltd. (Latest ed.) 6. Bali, N. P., & Narayan, S. (2021). A textbook of business mathematics. Laxmi Publications. (9th ed.) 7. Kapoor, V. K. (2022). Elements of business mathematics. Sultan Chand & Sons. (5th ed.) 8. Singh, J. K. (2020). Business mathematics. Himalaya Publishing House. (4th ed.) 9. Aggarwal, B. M. (2021). Business mathematics and statistics. Kitab Mahal. (Latest ed.) 10. Goyal, R., & Sharma, B. (2022). Business mathematics: Theory and applications. International Book House. (1st ed.)
Reference Books	1. Levin, R. I., & Rubin, D. S. (2017). *Statistics for management* (7th ed.). Pearson Education. 2. Anderson, D. R., Sweeney, D. J., & Williams, T. A. (2020). *Statistics for business and economics* (13th ed.). Cengage Learning. 3. Spiegel, M. R., Schiller, J., & Srinivasan, R. A. (2017). *Schaum's outline of probability and statistics* (4th ed.). McGraw-Hill Education. 4. Gupta, S. P. (2022). *Statistical methods* (45th ed.). Sultan Chand & Sons. 5. Vohra, N. D. (2018). *Quantitative techniques in management* (5th ed.). McGraw-Hill Education.

Semester I	Functional Communication	C	L	T	P
Course Code: BCOGN1A01T		2	2	0	0

COURSE OUTCOMES

At the end of the course students will be able to		
CO1	Understand and apply basic vocabulary, sentence structures, and paragraph organization.	Understand
CO2	Identify and correct grammatical errors in common usage.	Analyze
CO3	Demonstrate the ability to engage in everyday spoken conversations effectively.	Apply
CO4	Develop listening comprehension skills through guided listening tasks.	Apply
CO5	Deliver structured oral presentations using appropriate pronunciation and intonation.	Apply

SYLLABUS

Unit 1	**Functional Grammar and Vocabulary Building:** Topics: Grammar: Subject-verb agreement, article and preposition usage, Tense, Active and Passive, Narration; Common Errors: Misplaced modifiers, pronoun errors, redundancies and Vocabulary Building: Word Formation: Root Words | Prefixes | Suffixes; Synonyms, Antonyms, and Standard Abbreviations; Business Vocabulary: Corporate Terms | Finance & Accounting | Marketing & Sales | Human Resources |Operations & Strategy | Startup/Innovation; Academic Vocabulary: Research & Writing | Critical Thinking | Essay/Report Writing | Presentation | Study Skills | Quantitative Terms | General Academic Use |Pronunciation Practice: Word and sentence stress | Connected speech (linking, elision, assimilation) | Common pronunciation errors | Listening to Different English Accents: Exposure to various accents (British, American, Indian, Australian) |	10 Hrs.

Unit 2	**Basic Writing Skills:** **Topics:** Sentence Construction: Basic sentence structure: Subject + Verb + Object (SVO) | Compound and complex sentences | Sentence fragments vs. run-on sentences; Paragraph Coherence: Topic sentence and supporting details | Coherence through logical flow | Unity in a paragraph: relevance of supporting idea; Punctuation: End punctuation: period, question mark, exclamation mark | Comma rules | Semicolons and colons | Quotation marks, parentheses, ellipses; Linking Devices: Coordinating conjunctions (for, and, nor, but, or, yet, so) | Subordinating conjunctions (although, because, unless, while) | Transitional phrases: in addition, however, consequently, etc.	10 Hrs.
Unit 3	**Reading Tips, Analysis and Practices:** Topics: Comprehension strategies: skimming, scanning, inference; Reading short articles, essays, and fiction excerpts; Composition and its Types: Descriptive writing | Narrative writing | Argumentative writing | Expository writing	10 Hrs.

Text Books & Reference Book	
Text Books	1. N. R. Narayan Murthy (Church, P. (2010). Added value: The life story of Indian business leaders. Lotus Roli.) 2. Uday Kotak (Church, P. (2010). Added value: The life story of Indian business leaders. Lotus Roli.)
Reference Books	1. Kumar, K. B. (2021). *Effective communication skills*. Khanna Book Publishing. 2. Swan, M. (2016). *Practical English usage* (4th ed.). Oxford University Press. 3. Zinsser, W. (2006). *On writing well: The classic guide to writing nonfiction*. Harper Perennial. 4. Hamp-Lyons, L., &Heasly, B. (2006). *Study writing: A course in written English for academic purposes*. Cambridge University Press. 5. Tiwari, A. (2021). *Communication skills in English with lab manual* (AICTE prescribed). Khanna Book Publishing. 6. Central Institute of English and Foreign Languages. (2006). *Exercises in spoken English* (Parts I–III). Oxford University Press.

Semester 1	Indian Knowledge System	C	L	T	P
Course Code: BCOGN1M01T		**3**	**2**	**1**	**0**

COURSE OUTCOMES

At the end of the course students will be able to		
CO1	Describe the geographical and ecological foundations of Bharatavarsha and its role in shaping civilizational continuity.	Understand
CO2	Analyze the philosophical systems of ancient India and their interrelations with societal structures.	Analyze
CO3	Explain foundational texts and interpret them through the lens of pluralism and synthesis.	Apply
CO4	Evaluate the relevance of the Purusharthas and ethical constructs like Yajna and Seva in human development.	Apply
CO5	Identify and appreciate indigenous methods of knowledge creation and the role of inclusivity in knowledge traditions.	Apply

SYLLABUS:

Unit 1	**Topics:** • Indian Knowledge System: Origin Meaning and Scope • "Knowledge' in Hinduism, Buddhism, Jainism, Islam and Christianity • Yoga: Meaning and types of yoga • Initiatives to, preserve and promote traditional knowledge • Ethical foundations: Truth, Non-Violence, Karma	8 Hrs.
Unit 2	**Topics:** • Classical and folk-dance forms • Classical and vocal music and sangeet gharana • Painting, sculpture and architecture in ancient and mediaeval times • Sports and martial arts of India • Indian cuisine and clothes	8 Hrs.

<table>
<tr><td>Unit 3</td><td colspan="2">Topics:
• Science and Technology in Ancient India
• Mathematics and Astronomy in Ancient India
• Traditional knowledge of Indian medicine
• Ancient universities: and their functioning
• India’s Global Contributions: Yoga, Ayurveda, Numerals, Astronomy</td><td>6 Hrs.</td></tr>
<tr><td colspan="4">Text Books & Reference Book</td></tr>
<tr><td>Text Books</td><td colspan="3">1. Murthy, K. R. S. (Trans.). (1991). Aṣṭāṅgahṛdaya of Vāgbhaṭa (Vol. 1). Krishnadas Academy.
2. Ramasubramanian, K., Sule, A., & Vahia, M. (2016). History of Astronomy: A Handbook. IIT Bombay & TIFR.
3. Sriram, M. S. (1993). Man and the Universe: An Elementary Account of Indian Astronomy [Unpublished manuscript].
4. Upadhyaya, B. (2010). SaṃskṛtaŚāstronkāItihās. Chowkhamba.</td></tr>
<tr><td>Reference Books</td><td colspan="3">1. Sengupta, N. (2019). Traditional knowledge in modern India: Preservation, promotion, ethical access and benefit sharing mechanisms. Springer. https://doi.org/10.1007/978-981-13-7240-4
2. Sen, S., & Chakraborty, R. (2020). Herbal medicine in India: Indigenous knowledge, practice, innovation and its value. Springer Singapore. https://doi.org/10.1007/978-981-15-5191-0
3. Shiva, V. (2020). Reclaiming the commons: Biodiversity, traditional knowledge, and the rights of Mother Earth. Synergetic Press.
4. World Bank. (n.d.). Status of indigenous knowledge in India. https://documents.worldbank.org/
5. Singh, S. (2017). The educational heritage of ancient India: How an ecosystem of learning was laid to waste. Notion Press.
6. Kumar, A. (2019). Ancient Hindu science: Its transmission and impact on world cultures. Jaico Publishing House.
7. Bhargava, G. (n.d.). Encyclopaedia in art and culture (Vol. IX). Disha Books.
8. Baliyan, S. (2020). A compendium of Indian art and culture. Oxford Publications.
9. Singh, U. (2009). Ancient India: From the earliest times to the first century AD. Pearson Education India.
10. Menon, S. (2021). A history of mediaeval India. Pearson Publishing House.</td></tr>
</table>

Semester I	Environmental Studies	C	L	T	P
Course Code: BCOGN1V01T		**2**	**2**	**0**	**0**

COURSE OUTCOMES

At the end of the course students will be able to		
CO1	Understand Historical Human-Environment Interactions, recognize the historical evolution of human relationships with the environment across time and regions.	Understand
CO2	Identify types, distribution, and uses of natural resources, with a focus on their status and management in India.	Analyze
CO3	Analyze resource availability and conservation, examine the factors affecting resource availability and evaluate methods for their conservation and sustainable management.	Apply
CO4	Explain the principles, challenges, and global strategies associated with sustainable development.	Apply
CO5	Gain foundational knowledge of ecosystems, biodiversity, and the importance of conservation practices.	Apply

SYLLABUS

Unit 1	**Humans and the Environment** Introduction to Environmental Studies: Definition, Concept & Importance; Historical significance: Middle Ages and Renaissance; Industrial revolution and its impact on the environment; Population growth and natural resource exploitation; Global warming; Environmental Ethics and emergence of environmentalism: UN Conference on Human Environment 1972; Concept of sustainable development; Rio Summit and subsequent international efforts	5 Hrs.
Unit 2	**Natural Resources and Sustainable Development** Overview and definition of natural resources; Classification of natural resources- biotic and abiotic, renewable and non-renewable; Water resources: Types of water resources- fresh water and marine resources; Availability and use of water resources; Environmental impact of over-exploitation, issues and challenges; Water scarcity and stress; Energy resources: Sources of energy and their classification, renewable and non-renewable sources of energy; Conventional energy sources- coal, oil, natural gas, nuclear energy; Non-conventional energy sources, Green Energy, Alternative Sources of Energy	8 Hrs.

Unit 3	**Conservation of Biodiversity and Ecosystems:** Biodiversity and its distribution: Levels and types of biodiversity; Biodiversity in India and the world; Biodiversity hotspots; Threats to biodiversity and ecosystems; Commercial exploitation of species; Invasive species; Fire, disasters and climate change; Major conservation policies: in-situ and ex-situ conservation approaches.	6 Hrs.
Unit 4	**Environmental Pollution, Health, and Climate Change:** Understanding Pollution: Point sources and non-point sources of pollution; Air pollution: National Ambient Air Quality Standards; Water pollution: Soil pollution and solid waste; Noise pollution; Thermal and Radioactive pollution; Understanding climate change: Importance of 1.5 °C and 2.0 °C limits to global warming; Climate change projections for the Indian sub-continent; Mitigation of climate change; Green House Gas (GHG) reduction vs. sink enhancement.	11 Hrs.
Text Books & Reference Book		
Text Books	1. Adenle, A., Azadi, H., &Arbiol, J. (2015). Global assessment of technological innovation for climate change adaptation and mitigation in developing world. *Journal of Environmental Management, 161*(15), 261–275. 2. Ahluwalia, V. K. (2015). *Environmental pollution and health*. The Energy and Resources Institute (TERI). 3. Barnett, J., & O'Neill, S. (2010). Maladaptation. *Global Environmental Change—Human and Policy Dimensions, 20,* 211–213. 4. Bawa, K. S., Oomen, M. A., & Primack, R. (2011). *Conservation biology: A primer for South Asia*. Universities Press. 5. Berrang-Ford, L., Ford, J. D., & Paterson, J. (2011). Are we adapting to climate change? *Global Environmental Change—Human and Policy Dimensions, 21*, 25–33. 6. Bhagwat, S. (Ed.). (2018). *Conservation and development in India: Reimagining wilderness*. Earthscan Conservation and Development, Routledge. 7. Chiras, D. D., &Reganold, J. P. (2010). *Natural resource conservation: Management for a sustainable future* (10th ed.). Upper Saddle River, N.J.: Benjamin/Cummins/Pearson. 8. Cunningham, W. P., & Cunningham, M. A. (2015). *Environmental science: A global concern*. McGraw Hill. 9. Fisher, M. H. (2018). *An environmental history of India: From earliest times to the twenty-first century*. Cambridge University Press. 10. Gilbert, M. M., & Ela, W. P. (2008). *An introduction to environmental engineering and science*. Pearson. 11. Headrick, D. R. (2020). *Humans versus nature: A global environmental history*. Oxford University Press. 12. Hughes, J. D. (2009). *An environmental history of the world: Humankind's changing role in the community of life* (2nd ed.). Routledge.	
Reference Books	1. Jackson, A. R., & Jackson, J. M. (2000). Environmental science: The natural environment and human impact. Pearson Education. 2. Krishnamurthy, K. V. (2003). Textbook of biodiversity. Science Publishers.	

	3. Masters, G. M., & Ela, W. P. (2008). Introduction to environmental engineering and science (No. 60457). Englewood Cliffs, NJ: Prentice Hall. 4. Miller, G. T., &Spoolman, S. (2015). Environmental science. Cengage Learning. 5. Perman, R., Ma, Y., McGilvray, J., & Common, M. (2003). Natural resource and environmental economics. Pearson Education. 6. Pittock, B. (2009). Climate change: The science, impacts and solutions (2nd ed.). Routledge. 7. Simmons, I. G. (2008). Global environmental history: 10,000 BC to AD 2000. Edinburgh University Press. 8. Singh, J. S., Singh, S. P., & Gupta, S. R. (2006). Ecology, environment and resource conservation. Anamaya Publications. 9. Sinha, N. (2020). Wild and wilful. Harper Collins India. 10. Twidell, J. W., & Weir, A. D. (2015). Renewable energy sources (3rd ed.). ELBS. 11. Varghese, A., Oommen, M. A., Paul, M. M., & Nath, S. (Eds.). (2022). Conservation through sustainable use: Lessons from India. Routledge. 12. Intergovernmental Panel on Climate Change. (n.d.). Sixth Assessment Report. https://www.ipcc.ch/report/sixth-assessment-report-cycle/

SEMESTER -II

Semester 2	**Advance Accounting**	**C**	**L**	**T**	**P**
Course Code: BCOGN2C04T		**4**	**3**	**1**	**0**

COURSE OUTCOMES

At the end of the course students will be able to		
CO1	Understand the accounting of larger-scale organisations and organisations for special purposes.	Understand
CO2	Understand the accounting standards and their relevance in preparing accounting records.	
CO3	Prepare and analyse the specialized transactions related to Hire Purchase, Branch Accounting, Joint Venture, Consignment business etc.	
CO4	Analyse the various aspects behind the preparation of financial statements.	Analyse

SYLLABUS

UNIT I	**Accounting Standards and Framework:** Foundation of Accounting Standards. Framework for Financial Statement Preparation. Application and Interpretation of Key Accounting Standards. Focus on the basic understanding of AS.	12 Hours
UNIT II	**Specialized Transactions:** Hire Purchase and Installment Payment Systems: Accounting treatment for hire purchase transactions. Calculation of interest and depreciation. Repossession of goods. **Branch Accounting:** Dependent and independent branches. Accounting for branch transactions. Foreign branch accounting basics	12 Hours
UNIT III	**Asset/Liability Accounting & Cash Flow Statement:** Asset and liability accounting standards in detail & Cash Flow Statement: Meaning and Concepts, uses and significance of Cash Flow Statement, Preparation of Cash Flow Statement as per AS-3.	12 Hours

UNIT IV	**Consolidated Financial Statements:** Introduction to Consolidated Financial Statements, Concept of Group, Holding & Subsidiary Companies. Legal and Regulatory Framework, Preparation of Consolidated Balance Sheet.	12 Hours
UNIT V	**Winding Up of a Company:** Winding up of a company- Liquidator's Final Statement of Account	12 Hours
Text Books & Reference Book		
Text Books	1. Maheshwari, S. N., & Maheshwari, S. K. (2022). *Advanced accountancy: Volume II* (11th ed.). Vikas Publishing House. 2. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2021). *Advanced accounts* (Vol. 2, 19th ed.). S. Chand Publishing. 3. Mukherjee, A., & Hanif, M. (2020). *Modern accountancy* (Vol. 2, 3rd ed.). McGraw Hill Education. 4. Arora, M. N. (2021). *Accounting standards and financial reporting* (3rd ed.). Himalaya Publishing House. 5. Ghosh, T. P. (2022). *Accounting standards and corporate accounting practices* (14th ed.). Taxmann Publications. 6. Bansal, R. K. (2020). *Corporate accounting* (6th ed.). Kalyani Publishers. 7. Jain, S. P., & Narang, K. L. (2021). *Corporate accounting* (18th ed.). Kalyani Publishers. 8. Tulsian, P. C. (2022). *Corporate accounting* (4th ed.). S. Chand Publishing. 9. Grewal, T. S., & Gupta, R. K. (2022). *Advanced financial accounting* (Latest ed.). Sultan Chand & Sons. 10. Bhattacharyya, A. K. (2020). *Essentials of financial accounting* (6th ed.). PHI Learning Pvt. Ltd. 1.	
Reference Books	1. Narayanaswamy, R. (2021). *Financial accounting: A managerial perspective* (6th ed.). PHI Learning Pvt. Ltd. 2. Weygandt, J. J., Kimmel, P. D., &Kieso, D. E. (2020). *Financial accounting* (10th ed.). Wiley India. 3. Glautier, M. W. E., & Underdown, B. (2019). *Accounting theory and practice* (9th ed.). Pearson Education. 4. Horngren, C. T., Sundem, G. L., & Elliott, J. A. (2018). *Introduction to financial accounting* (11th ed.). Pearson Education. 5. Alexander, D., & Nobes, C. (2020). *Financial accounting: An international introduction* (6th ed.). Pearson Education.	

Semester 2	Corporate Law	C	L	T	P
Course Code: BCOGN2C05T		**4**	**3**	**1**	**0**

COURSE OUTCOMES

At the end of the course students will be able to		
CO1	Understand the key provisions of the Companies Act, 2013, and their applicability in business operations.	Understand
CO2	Analyse company formation, management, and corporate governance principles to ensure legal compliance.	Apply
CO3	Evaluate the rights and responsibilities of directors, shareholders, and stakeholders in corporate decision-making.	Apply
CO4	Interpret various laws related to mergers, acquisitions, and corporate restructuring within the Indian legal framework.	Apply
CO5	Apply corporate legal principles to real-world business scenarios, ensuring ethical business conduct and compliance with corporate regulations.	Apply

SYLLABUS

Unit 1	**Introduction to Corporate Law and Company Formation:** Definition and Characteristics of a Company, Evolution of Corporate Law in India, Types of Companies, Incorporation of a Company – Memorandum of Association (MOA), Articles of Association (AOA), Prospectus, Doctrine of Ultra Vires, Doctrine of Constructive Notice, Doctrine of Indoor Management.	12 Hours
Unit 2	**Share Capital, Securities, and Membership:** Types of Shares and Debentures, Issue and Allotment of Shares, Transfer and Transmission of Shares, Buy-Back of Shares, Reduction of Share Capital, Shareholder Rights and Responsibilities, Minority Protection, Prevention of Oppression and Mismanagement, Securities and Exchange Board of India (SEBI) Regulations.	12 Hours

Unit 3	**Corporate Restructuring & Competition Act 2002:**Mergers, Amalgamations, and Acquisitions – Legal Framework and Procedures, Takeovers – Types and SEBI Regulations, Corporate Insolvency and Bankruptcy under IBC, 2016, Recent Cases in Corporate Restructuring. **Competition Act 2002:** Introduction to the Competition Act, Scope & Applicability of the Act, Key Definitions, Anti-Competitive Agreement, Competition Commission of India, Procedures for Investigation & Penalties, Appeals and Appellate Tribunal.	12 Hours
Unit 4	**Winding Up:** Modes of Winding Up – Voluntary and Compulsory, Liquidation Process, Role of Liquidator,	12 Hours
Unit 5	**Emerging Issues in Corporate Law and Legal Compliance:** Corporate Frauds and Prevention, Insider Trading – SEBI Regulations and Legal Consequences, Digitalization of Corporate Compliance, Impact of Artificial Intelligence on Corporate Legal Framework, Prevention of Money Laundering Act 2023, IT Act 2000(Basic Concepts).	12 Hours
Text Books & Reference Books		
Text Books	1. Gower, L. C. B., Davies, P. L., & Worthington, S. (2023). *Gower and Davies' principles of modern company law* (11th ed.). Sweet & Maxwell. 2. Ramaiya, A. (2024). *Guide to the Companies Act* (20th ed.). LexisNexis. 3. Hicks, A., & Goo, S. H. (2022). *Cases and materials on company law* (8th ed.). Oxford University Press. 4. Singh, A. (2024). *Company law* (19th ed.). Eastern Book Company. 5. Kapoor, N. D. (2023). *Elements of company law* (Latest ed.). Sultan Chand & Sons. 6. Sharma, J. P. (2024). *An easy approach to corporate laws* (Latest ed.). Ane Books Pvt. Ltd. 7. Kuchhal, M. C., &Kuchhal, V. (2023). *Company law* (7th ed.). Vikas Publishing House. 8. Majumdar, A. K., & Kapoor, G. K. (2023). *Company law and practice* (Latest ed.). Taxmann Publications. 9. Bansal, C. L. (2023). *Corporate law* (Latest ed.). Excel Books. 10. Gogna, P. P. S. (2024). *A textbook of company law* (Latest ed.). S. Chand Publishing.	

Reference Books	1. Palmer, F. B. (2023). *Palmer's company law* (26th ed.). Sweet & Maxwell. 2. Sealy, L. S., & Worthington, S. (2023). *Cases and materials in company law* (12th ed.). Oxford University Press. 3. Pennington, R. R. (2022). *Company law* (9th ed.). Butterworths. 4. Hannigan, B. (2022). *Company law* (6th ed.). Oxford University Press. 5. Topham, J. (2023). *Principles of company law in India* (Updated ed.). LexisNexis.

Semester 2	**Corporate Accounting**	C	L		P
Course Code: BCOGN2C06T		**4**	**3**		**0**

COURSE OUTCOMES

At the end of the course students will be able to		
CO1	Understand the relevant provisions of companies accounting to make it in tune with Legal Compliance.	Understand
CO2	Accommodate and analyse the application of accounting standards in corporate accounting.	Analyze
CO3	Apply the knowledge in practical problem-solving and case studies to reinforce theoretical concepts	Apply

SYLLABUS

Unit 1	**Foundations of Corporate Accounting:** Introduction to Corporate Accounting: Meaning and nature of a company. Types of companies.Legal framework governing company accounts (e.g., Companies Act). **Share Capital:** Types of shares (equity, preference). Issue of shares (at par, premium, discount). Forfeiture and reissue of shares. Bonus issue, and right issue of shares.	**12 Hours**
Unit 2	**Debt Financing and Redemption:** Debentures, Types of debentures. Issue and redemption of debentures. Treatment of interest. **Redemption of Preference Shares:** Methods of redemption. Capital Redemption Reserve.	**12 Hours**
Unit 3	**Company Financial Statements:** Legal and Regulatory Framework, Managerial Remuneration. Divisible profits and dividend distribution.	**12 Hours**
Unit 4	**Corporate Restructuring:** Amalgamation and Absorption: Accounting for amalgamation (like merger and purchase). Calculation of purchase consideration. **Internal Reconstruction:** Accounting adjustments. Capital reduction. Buy-back of shares.	**12 Hours**

<table>
<tr><td>Unit 5</td><td>Advanced Corporate Accounting Topics: Consolidated Financial Statements: Principles of consolidation. Accounting for subsidiaries.</td><td>12 Hours</td></tr>
<tr><td colspan="3">Text Books & Reference Books</td></tr>
<tr><td>Text Books</td><td colspan="2">1. Hanif, M., & Mukherjee, A. (2021). Corporate Accounting (4th ed.). McGraw Hill Education.
2. Jain, S. P., & Narang, K. L. (2022). Corporate Accounting (22nd ed.). Kalyani Publishers.
3. Gupta, R. L., &Radhaswamy, M. (2023). Corporate Accounting (11th ed.). Sultan Chand & Sons.
4. Maheshwari, S. N., & Maheshwari, S. K. (2020). Corporate Accounting (6th ed.). Vikas Publishing House.
5. Tulsian, P. C. (2021). Corporate Accounting (3rd ed.). Pearson Education.
6. Arulanandam, M. A., & Raman, K. S. (2022). Corporate Accounting (10th ed.). Himalaya Publishing House.
7. Goel, D. K. (2022). Corporate Accounting (Latest ed.). Arya Publications.
8. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2021). Advanced Accounts: Volume II (19th ed.). S. Chand Publishing.
9. Bose, D. C. (2020). Fundamentals of Corporate Accounting (Revised ed.). PHI Learning Pvt. Ltd.
10. Bhattacharya, S. K. (2019). Accounting for Managers (3rd ed.). Vikas Publishing House</td></tr>
<tr><td>Reference Books</td><td colspan="2">1. Porwal, L. S. (2017). Accounting Theory (4th ed.). Tata McGraw-Hill Publishing.
2. Goyal, V. K., & Goyal, R. (2021). Corporate Accounting – Theory and Practice (7th ed.). PHI Learning Pvt. Ltd.
3. Mukherjee, A., & Hanif, M. (2023). Modern Accounting (Revised ed.). Tata McGraw-Hill.
4. Ramachandran, N., & Kakani, R. K. (2020). Financial Accounting for Management (5th ed.). McGraw Hill EducationBansal, S. K. (2018). Corporate Financial Reporting and Analysis (2nd ed.). New Age International Publishers.</td></tr>
</table>

Semester 2	**Advanced Communication and Soft Skills**	C	L	T	P
Course Code: BCOGN2A02T		**2**	**2**	**0**	**0**

COURSE OUTCOMES

At the end of the course students will be able to		
CO1	Analyse and interpret academic and professional texts.	Understand
CO2	Compose structured written communication	Analyze
CO3	Engage effectively in oral and coherent written communication.	Apply
CO4	Demonstrate basic research and referencing skills in oral and written communication	Apply

SYLLABUS

Unit 1	**Advanced Writing:** Communication for Employment (Written) | Articles | Essay | Paragraph Writing | Composition and Composition Types | Summary | Report Writing | E-Mails | Circular and Memos | Reports of Survey | Professional Brochure Writing | Writing a Proposal | Letter Writing – Formal & Informal | Report Writing – Official and Business Reports | Cover Letter | Resume | CV | Job Application and Follow-up Letter | Business Letters and Its Types effective| Business emails | Proposals	10 Hrs.
Unit 2	**Effective Reading and Critical Analysis: Topics:** Effective Reading: Techniques of Critical Reading | Extensive and Intensive Reading | Comprehension | Case Study: Analysing complex business cases or media cases, identifying problems, and proposing solutions.	10 Hrs.
Unit 3	**Industry-Specific Communication and Soft Skills: Industry-Specific Communication:** Topics: Communication as a Medium of Transference, Process of Communication, General business language and industry-specific language, Functions of	10 Hrs.

	Effective Communication, Effective Communication and its Function, Theories of Communication and Communication Models, Types of Communication, Miscommunication and Barriers in Communication, Principles of Communication, Organizational Communication and Its Types/ Hierarchical vs. flat organizational communication, Verbal Communication: Intrapersonal Communication, Interpersonal Communication, Small Group Communication, Public Speaking or Mass Communication, Nonverbal Communication: Paralanguage, Kinesics, Haptic, Proxemics , Sign and Symbols, Body Language and Behavior, Appearance, Posture, Gesture, Eye Contact, Artifacts, Voice Modulation, Types of Corporate Communication, Internal vs. External **Soft Skills:** Soft Skills, Emotional Intelligence at Workplace, Professional Etiquette, Interpersonal Skills, Time Management and Prioritization, Adaptability	

Text Books & Reference Book	
Text Books	1. "Machine Learning" (Pages-61 page -69) in John Joseph Adams Machine Learning: New and Collected Stories 2. "June 2001: Reality TV" (An excerpt from Rushdie, Salman: *Step Across This Line*) 3. Industry-specific texts and resources suggested and recommended by the Course Teacher
Reference Books	1. Carnegie, D. (2010). *How to Win Friends and Influence People*. Simon & Schuster. 2. Chaturvedi, P. D., & Chaturvedi, M. (n.d.). *Business Communication*. Pearson Education. 3. Cialdini, R. B. (2006). *Influence: The Psychology of Persuasion* (Rev. ed.). Harper Business. 4. Covey, S. R. (2004). *The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change*. Free Press. 5. Goleman, D. (2006). *Emotional Intelligence: Why it Can Matter More than IQ* (10th anniversary ed.). Bantam Books. 6. Levinson, J. C., & Perry, J. (2005). *Guerrilla Etiquette: Advance Praise for the New Rules of Business Etiquette*. Houghton Mifflin.

Semester 2	**Digital Literacy for Accounting**	**C**	**L**	**T**	**P**
Course Code: BCOGN2S01T		**2**	**2**	**0**	**0**

COURSE OUTCOMES

At the end of the course students will be able to		
CO1	Understand ICT applications into accounting practices..	Understand
CO2	Understand blockchain technology and AI-driven automation.	Understand
CO3	Apply appropriate data analytics techniques to process information for decision making.	Analyze
CO4	Evaluate the effectiveness of internal control systems and identify potential weaknesses.	Analyze
CO5	Demonstrate a comprehensive understanding of principles and best practices of cyber ethics and cyber security.	Analyze

SYLLABUS

UNIT I	**Unit I: Fundamentals of Digital Accounting** Introduction to digital accounting, scope and importance, traditional vs. digital accounting, cybersecurity and ethical aspects, overview of accounting software (Tally, QuickBooks,Zoho Books), cloud accounting, e-invoicing, e-ledgers, digital taxation, AI in accounting.	15 Hrs.
UNIT II	**Unit II: Accounting Software and Cloud-Based Solutions** Cloud accounting features and challenges, comparison with traditional accounting, Tally or QuickBooks (company creation, ledger, voucher entry, financial reports), GST e-filing, digital tax payments, bank reconciliation.	10 Hrs.
UNIT III	**Unit III: Data Analytics in Accounting** Role of data analytics, Excel functions for: Financial Analysis (SUMIF, COUNTIF, VLOOKUP, Pivot Tables), financial data visualization, dashboards, Forecasting techniques in Accounting.	10 Hrs.

UNIT IV	**Unit IV: Cybersecurity, Ethics, and Emerging Trends** Cybersecurity in accounting- Concept and Case study, data protection, blockchain, ethical issues, financial fraud prevention, digital compliance, AI and automation, ERP systems, future of accounting technology- AI-driven automation.	10 Hrs.
Text Books & Reference Book		
Text Books	1. Bhimani,A.(2021).*Accountingdisrupted:Howdigitalizationischanging finance*. Wiley. 2. Bhimani,A.(2022).*Financialmanagementfortechnologystart-ups*.Kogan Page. 3. Chatterjee,S.(2020).*Artificialintelligenceandmachinelearningin business management*. Cengage India. 4. Richardson,V.J.,Teeter,R.A.,&Terrell,K.L.(2021).*Dataanalyticsfor accounting* (2nd ed.). McGraw-Hill Education. 5. Doupnik,T.S.,&Perera,H.(2020).*Internationalaccounting*(6thed.). McGraw-Hill Education. 6. Sundaresan,S.(2021).*Dataanalytics:Apractitioner'sguidetoapplied businessanalytics*.SagePublicationsIndia. 7. Srinivasan,V.(2020).*Blockchainandcryptocurrencies:Acomprehensive introduction*. Springer. 8. Panigrahi,A.,&Bandyopadhyay,S.(2022).*Digitalaccountingandfinance: AI, blockchain, and data analytics in practice*. Routledge India. 9. Sharma,J.(2021).*Fundamentalsofcloudcomputingandaccounting applications*. McGraw-Hill Education. Agarwal,R.(2023).*AIandroboticprocessautomationinfinanceand accounting*. PHI Learning Pvt. Ltd.	
Reference Books	1. Gupta,V.(2019).*CybersecurityinIndia:Criticalinfrastructureprotection*. Springer. 2. Busulwa,R.,&Evans,N.(2021).*Digitaltransformationinaccounting*. Routledge. 3. Moloi,T.,&George,B.(Eds.).(2023).*Towardsdigitallytransforming accounting and business processes: Proceedings of the International Conference of Accounting and Business (iCAB), Johannesburg 2023*. Springer. 4. Enders,W.(2014).*Appliedeconometrictimeseries* (4thed.). Wiley. 5. Pathak,A.(2022).*Cybersecurityanddigitalethicsinfinancialservices*. Sage Publications.	

Semester 2	Digital Literacy for Accounting	C	L	T	P
Course Code: BCOGN2S01P		**1**	**0**	**0**	**1**

COURSE OUTCOMES

At the end of the course students will be able to		
CO1	Understand ICT applications into accounting practices..	Understand
CO2	Understand blockchain technology and AI-driven automation.	Understand
CO3	Apply appropriate data analytics techniques to process information for decision making.	Analyze
CO4	Evaluate the effectiveness of internal control systems and identify potential weaknesses.	Analyze
CO5	Demonstrate a comprehensive understanding of principles and best practices of cyber ethics and cyber security.	Analyze

SYLLABUS

UNIT I	**Unit I: Fundamentals of Digital Accounting** Introduction to digital accounting, scope and importance, traditional vs. digital accounting, cybersecurity and ethical aspects, overview of accounting software (Tally, QuickBooks,Zoho Books), cloud accounting, e-invoicing, e-ledgers, digital taxation, AI in accounting.	15 Hrs.
UNIT II	**Unit II: Accounting Software and Cloud-Based Solutions** Cloud accounting features and challenges, comparison with traditional accounting, Tally or QuickBooks (company creation, ledger, voucher entry, financial reports), GST e-filing, digital tax payments, bank reconciliation.	10 Hrs.
UNIT III	**Unit III: Data Analytics in Accounting** Role of data analytics, Excel functions for: Financial Analysis (SUMIF, COUNTIF, VLOOKUP, Pivot Tables), financial data visualization, dashboards, Forecasting techniques in Accounting.	10 Hrs.

UNIT IV	**Unit IV: Cybersecurity, Ethics, and Emerging Trends** Cybersecurity in accounting- Concept and Case study, data protection, blockchain, ethical issues, financial fraud prevention, digital compliance, AI and automation, ERP systems, future of accounting technology- AI-driven automation.	10 Hrs.
Text Books & Reference Book		
Text Books	1. Bhimani,A.(2021).Accountingdisrupted:Howdigitalizationischanging finance. Wiley. 2. Bhimani,A.(2022).Financialmanagementfortechnologystart-ups.Kogan Page. 3. Chatterjee,S.(2020).Artificialintelligenceandmachinelearningin business management. Cengage India. 4. Richardson,V.J.,Teeter,R.A.,&Terrell,K.L.(2021).Dataanalyticsfor accounting (2nd ed.). McGraw-Hill Education. 5. Doupnik,T.S.,&Perera,H.(2020).Internationalaccounting(6thed.). McGraw-Hill Education. 6. Sundaresan,S.(2021).Dataanalytics:Apractitioner'sguidetoapplied businessanalytics.SagePublicationsIndia. 7. Srinivasan,V.(2020).Blockchainandcryptocurrencies:Acomprehensive introduction. Springer. 8. Panigrahi,A.,&Bandyopadhyay,S.(2022).Digitalaccountingandfinance: AI, blockchain, and data analytics in practice. Routledge India. 9. Sharma,J.(2021).Fundamentalsofcloudcomputingandaccounting applications. McGraw-Hill Education. 10. Agarwal,R.(2023).AIandroboticprocessautomationinfinanceand accounting. PHI Learning Pvt. Ltd.	
Reference Books	1. Gupta,V.(2019).CybersecurityinIndia:Criticalinfrastructureprotection. Springer. 2. Busulwa,R.,&Evans,N.(2021).Digitaltransformationinaccounting. Routledge. 3. Moloi,T.,&George,B.(Eds.).(2023).Towardsdigitallytransforming accounting and business processes: Proceedings of the International Conference of Accounting and Business (iCAB), Johannesburg 2023. Springer. 4. Enders,W.(2014).Appliedeconometrictimeseries (4thed.). Wiley. 5. Pathak,A.(2022).Cybersecurityanddigitalethicsinfinancialservices. Sage Publications.	

Semester 2	ENTREPRENEURSHIP	C	L	T	P
Course Code: BCOGN2M02T		**3**	**2**	**1**	**0**

COURSE OUTCOMES

At the end of the course students will be able to		
CO1	Understand and appreciate the meaning and core concepts related to the entrepreneurial function, such as innovation and creativity; and contextualize entrepreneurship in its various manifestations in the spheres of technology, the internet and society	Understand
CO2	Understand the scope of the regulatory framework for protecting the intellectual property relevant to start-ups and other entrepreneurial ventures.	Apply
CO3	Identify, critically evaluate, and decide upon the appropriateness of alternative institutional sources of finance, stimulation, and support for start-ups.	Apply
CO4	Relate to the structural and operational idiosyncrasies of family business focusing on key issues such as the role of non-family members, the role of women and succession planning.	Apply
CO5	Draft business plans, explain and implement the process of feasibility analyses, create pitch decks and business model canvasses.	Create

SYLLABUS

Unit 1	Meaning, scope and importance of entrepreneurship. Entrepreneurial Functions, Entrepreneurial Characteristics and Skills-sets. Entrepreneurial Motivation – Opportunity/Market Driven versus Necessity Driven Innovation and Technology Adoption by Entrepreneurs – Entrepreneurs classified by attitude towards innovation and technology adoption (Clarence Danhof’s classification) Intrapreneurship/Corporate Entrepreneurship – Concept and Types (Hans Schollhammer’s Classification) Entrepreneurship in different contexts: Technopreneurship, Ecopreneurship, Social entrepreneurship, Women in Entrepreneurship.	10 Hrs.

Unit 2	Family Business: Concept, Advantages, and Disadvantages Role of the Founder(s) in family business re: Founders' values, business philosophy and behavioural orientations. Role of Non-family members in the family business Role of Women in Family Business. Succession Planning: Choosing and Grooming Successors Conflict in family business and its resolution	10 Hrs.
Unit 3	Start-ups: Meaning, types, mistakes in early phases, problems and challenges faced by Indian Start-ups, 4 Stage Growth Model, Patents, Trademarks, Copyrights, Geographical Indicators.	10 Hrs.
Text Books & Reference Book		
Text Books	1. **Kuratko and Rao, Entrepreneurship: A South Asian Perspective,** *Cengage Learning.* 2. **Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship,** *McGraw-Hill Education* 3. **Desai, Vasant. Dynamics of Entrepreneurial Development and Management.** *Mumbai, Himalaya Publishing House.*	
Reference Books	1. **Dollinger, Mare J. Entrepreneurship: Strategies and Resources.** *Illinois, Irwin.* 2. **Holt, David H. Entrepreneurship: New Venture Creation.** *Prentice-Hall of India, New Delhi.* 3. **Plsek, Paul E. Creativity, Innovation and Quality.** *(Eastern Economic Edition), New Delhi: PrenticeHall of India.*	

Semester 2	Indian Constitution & Governance	C	L	T	P
Course Code: BCOGN2V02T		2	2	0	0

COURSE OUTCOMES

At the end of the course students will be able to		
CO1	Understand the meaning, historical background, and the salient features of the Indian Constitution, including the philosophy behind its making.	Understand
CO2	Explain the structure, functions, and powers of the Union Government including the President, Prime Minister, and the Parliament.	Analyze
CO3	Describe the role and functions of State Governments and Union Territories, including the relationship between the Centre and States.	Apply
CO4	Analyze the structure, powers, and jurisdiction of the Indian Judiciary, along with the concepts of judicial review, activism, and PIL.	Apply
CO5	Understand the emergency provisions and types of emergencies under the Constitution	Apply

SYLLABUS

Unit 1	**Introduction to Indian Constitution** Constitution: Spirit and Vision - The making of the Indian constitution - Sources and constitutional history –Salient features of the Constitution, Preamble as part of the Constitution, Philosophy of Constituent Assembly - Citizenship, Preamble, Fundamental Rights and Duties, Directive Principles of State Policy, Constitutional Amendments: Process and Purpose	8 Hrs.
Unit 2	**Central and State Government** Union Government and its Administration Structure; President and Vice President: Role, power and position, PM and Council of ministers, Cabinet, Lok Sabha, Rajya Sabha, Parliament; State Government and its Administration: Governor - Role and Position - CM and Council of ministers, Relation between the Union and the States, Emergency: Proclamation of Emergency, Types of Emergency	10 Hrs.

<table>
<tr><td>Unit 3</td><td colspan="2">Indian Judiciary, Constitutional & Statutory Bodies

Supreme Court and High Court and Subordinate Courts: Jurisdictions and Powers, Judicial review, Judicial activism, PIL: Features and scopes, Elections in India, Election Process, Election Commission: Independence, Powers & Functions, Role of Chief Election Commissioner - SC/ST Commissions for the welfare of SCs & STs, CAG, NHRC, NCW, Central Information Commission</td><td>12 Hours</td></tr>
<tr><td colspan="4">Text Books & Reference Book</td></tr>
<tr><td colspan="2">Text Books</td><td colspan="2">1. Bakshi, P. M. (2020). The Constitution of India (14th ed.). Universal Law Publishing.
2. Kashyap, S. C. (2011). Our Constitution: An Introduction to India's Constitution and Constitutional Law. National Book Trust.
3. Singh, M. P., & Saxena, R. (2011). Indian Politics: Contemporary Issues and Concerns. PHI Learning Pvt. Ltd.
4. Subhash, C. K. (2016). Public Administration: Concepts and Theories. PHI Learning Pvt. Ltd.</td></tr>
<tr><td colspan="2">Reference Books</td><td colspan="2">1. Basu, D. D. (2013). Introduction to the Constitution of India (21st ed.). LexisNexis.
2. Chaube, S. K. (2009). Constituent Assembly of India: Springboard of Revolution. Manohar Publishers.
3. Noorani, A. G. (2000). Constitutional Questions in India: The President, Parliament and the States. Oxford University Press.
4. Pylee, M. V. (2012). India’s Constitution (16th ed.). S. Chand & Company Ltd.
5. Sharma, B. K. (2020). Introduction to the Constitution of India. PHI Learning Pvt. Ltd.
6. Shukla, V. N. (2017). Constitution of India (12th ed., M. P. Jain Ed.). Eastern Book Company.</td></tr>
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