

Semester 4

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS					
			(Hrs)			Credits				TI	TE	PI	PE	Total	
<b>Core Course(s)</b>															
244401	Advanced Corporate Accounting	240/COM/CC401	3	-	2	3	-	1	4	25	50	05	20	100	
244402	Investment Analysis	240/COM/CC402	3	-	2	3	-	1	4	25	50	05	20	100	
244403	Business Analysis	240/COM/CC403	3	-	2	3	-	1	4	25	50	05	20	100	
<b>Minor/ Vocational Course(s)</b>															
	Select one from Pool		3	1	-	3	1	-	4	30	70	-	-	100	
<b>Ability Enhancement Course(s)</b>															
	Select one from Pool								2					50	
										2					50
										2					50
<b>Value-added Course(s)</b>															
	Select one from Pool		2	-	-	2	-	-	2	15	35	-	-	50	
<b>Total Credits</b>									<b>20</b>					<b>500</b>	

**Note:**

- L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination
- After successfully completing 2nd Year, if a student is exiting the programme after fourth semester, securing 92 credits including 4 credits of summer internship, will be awarded UG Diploma in the Commerce.
- The Summer Internship Report of 4 Credits and 4-6 weeks duration shall be submitted by the candidates in the manner as specified by the department and as per scheme of the Programme

Nature of Work	Course Credits	Contact hours per week	Contact hours per semester (15 weeks)
Lecture	01	01	15
Tutorial per paper	01	01	15
Practical, Seminar, Internship, field practice/project, or community engagement, etc.	01	02	30

**Note: Tutorial batch size (UG programme: 20-25, PG Programme: 12-15)**

**The distribution of credits among the lectures/tutorial/practicum will be as follows:**

Courses	Total Credits	L (Credits)	T (Credits)	P (Credits)	MARKS			
					TI	TE	PI	PE
Only Theory	4	3 (3 hrs)	1	-	30	70	-	-
	3	2 (2 hrs)	1	-	25	50	-	-
	2	1	1	-	15	35	-	-
Theory and Practicum	4	3 (3 hrs)	-	1 (2 hrs)	25	50	5	20
	4 (Where pract. is dominant)	2 (2 hrs)	-	2 (4 hrs)	15	35	15	35
	3	2 (2 hrs)	-	1 (2 hrs)	15	35	5	20
	2	1	-	1 (2 hrs)	5	20	5	20
When Practicum is separate course	2	-	-	2 (4 hrs)	-	-	15	35
	3	-	-	3 (6 hrs)	-	-	25	50
	4	-	-	4 (8 hrs)	-	-	30	70
AEC/VAC	2	2 (2 hrs)			15	35	-	-
SEC	3	2 (2 hrs)		1 (2 hrs)	15	35	5	20
	2	1		1 (2 hrs)	5	20	5	20
DSEC	4	3 (3 hrs)		1 (2 hrs)	25	50	5	20
Minor/VOC	4	2 (2 hrs)		2 (4 hrs)	15	35	15	35
Internship	4	--	--	4 (8 hrs)	-	-	30	70

**L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination**



**The Internal Assessment for theory shall consist of the following components with marks indicated against each:**

	Marks out of			
	100	75	50	25
<b>Total Marks</b>	<b>100</b>	<b>75</b>	<b>50</b>	<b>25</b>
<b>Internal Assessment</b>	<b>30</b>	<b>25</b>	<b>15</b>	<b>5</b>
Attendance*	5	5	5	5
below 55 = 0 mark				
Between 55 to < 65 = 1 Marks				
Between 65 to < 70 = 2 Marks				
Between 70 to < 75 = 3 Marks				
Between 75 to < 80 = 4 Marks				
80 and More than 80 = 5 Marks				
Assignments/Presentations/Seminars and Class Participation	5	5	-	-
Sessional Examination	20	15	10	-
<b>Total</b>	<b>30</b>	<b>25</b>	<b>15</b>	<b>5</b>

\* This %age attendance is considered for the purpose of internal assessment only and minimum eligibility criteria to appear in examination will be as per clause 15.2.7(3) of this ordinance.

**The Internal Assessment for practical shall consist of the following components with marks indicated against each:**

Criteria	Marks out of			
	100	75	50	25
<b>Internal Assessment</b>	<b>30</b>	<b>25</b>	<b>15</b>	<b>5</b>
Attendance*	5	5	5	5
below 55 = 0 mark				
Between 55 to < 65 = 1 Marks				
Between 65 to < 70 = 2 Marks				
Between 70 to < 75 = 3 Marks				
Between 75 to < 80 = 4 Marks				
80 and More than 80 = 5 Marks				
Practical Assignments/ Practical File/Practical Sessional	25	20	10	-
<b>Total</b>	<b>30</b>	<b>25</b>	<b>15</b>	<b>5</b>

\* This %age attendance is considered for the purpose of internal assessment only and minimum eligibility criteria to appear in examination will be as per clause 15.2.7(3) of this ordinance.

<b>Name of Subject: ADVANCED CORPORATE ACCOUNTING</b>	<b>Maximum Theory Marks: 100 (TI+TE+PI+PE= 25+50+5+20)</b>
<b>Course ID : 240/COM/CC401</b>	<b>Time Allowed: 2 Hrs.</b>
<b>Credits: 4 (L-T-P =3- - -1)</b>	<b>Core Course</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able to:

- CO1:** know the concepts of underwriting and amalgamation along with accounting treatments  
**CO2:** To understand financial statements, including the balance sheet and statement of profit and loss of holding and subsidiary companies.  
**CO3:** To learn about accounting for banking companies, including the slip system and teller system  
**CO4:** To analyse the internal reconstruction and advanced practices adopted for preparing **Liquidator's final statement of accounts** in corporate accounting

#### Course Contents:

<p><b>Unit-I</b>  <b>Underwriting:</b> Meaning, importance, journal entries, sub underwriters.  <b>Amalgamation:</b> Definitions, types, purchase consideration accounting treatment.</p>
<p><b>Unit-II</b>  <b>Holding company:</b> Meaning, advantages, disadvantages; Format of consolidated Balance sheet. Pre-acquisition and post-acquisition, Debenture &amp; preference share in a subsidiary, issue of bonus shares.</p>
<p><b>Unit -III:</b>  <b>Accounts of Banking Company:</b> Meaning, slip system, advantages &amp; disadvantages of slip system, Teller system. Final accounts of banking com, new revised format of P&amp;L, rebates on bill discounted, nonperforming assets, details of Balance sheet and profit &amp; loss account, Bill for collection, explain all the format of Balance sheet and profit &amp; loss account..</p>
<p><b>Unit-IV</b>  <b>Internal Reconstruction:</b> Meaning, objective, write off losses and fictitious assets, entries.  <b>Liquidator's final statement of account:</b> Meaning, method, order of payment, list of contributories, statement of affairs, list of statement affairs.</p>

#### Suggested Readings:

1. Shukla M.C, Grewal T.S and Gupta S.C Advance Accounts: S.Chand and Comp., New Delhi.
2. Gupta R.L & Radha Swami M. Company Accounts: Sultan Chand and sons, New Delhi.
3. Monga J.R. ,Ahuja Girish and Sehgal Ashok Financial Accounting: Mayur Paper Bags, Noida.
4. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi

**Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Advanced Corporate Accounting**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	2	3	3	2	3
CO2	3	3	3	3	2	3	3	2	3
CO3	3	3	3	3	2	3	3	3	3
CO4	3	3	3	3	2	3	3	3	3
Average	3.0	3.0	3.0	3.0	2.0	3.0	3.0	2.5	3.0

<b>Name of Subject: INVESTMENT ANALYSIS</b>	<b>Maximum Theory Marks: 100 (TI+TE+PI+PE=25+50+05+20)</b>
<b>Course ID : 240/COM/CC402</b>	<b>Time Allowed: 2 Hrs.</b>
<b>Credits 4 (L-T-P =3- -1)</b>	<b>Core Course</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able to:

**CO1:** Understand the investment environment, including facets of investment analysis, diverse investment avenues, financial markets, investor protection and education.

**CO2:** Analyse different approaches to equity analysis and evaluate equity valuation methods.

**CO3:** Comprehend the valuation and management of fixed-income securities.

**CO4:** Analyse and implement portfolio strategies, diversification techniques, alongside gaining comprehensive understanding of the functions and significance of derivatives.

#### Course Contents:

**Unit I:** The Investment Environment and Investor Protection: Investment Analysis: meaning, nature, scope, approaches and process; Identification of Investment Opportunities: Investment philosophies and analysis; Difference between Speculation, Gambling and Investment activities; Investment Avenues; Concept and Measurement of Investment Risk and Return; Indian Securities Market and its Participants; Securities and Exchange Board of India (SEBI); Investor Protection and Education.

**Unit II:** Approaches to Equity Analysis: Fundamental Analysis: fundamental factors, levels (company, industry and economy) and approaches; Technical Analysis: meaning, basis, trend, steps, charts, indicators and their trading signals; Dow Theory; Volume Analysis: concept and types of volume; meaning, assumptions and guidelines for volume analysis; volume indicators and their trading signals; Financial System Analysis; Efficient Market Theory or Hypothesis; Equity Valuation Techniques (asset based, present value and comparable).

**Unit III:** Valuation and Management of Fixed Income Securities: Features, Types, Valuation Methods of Fixed Income Securities (Bonds and Debentures); Term Structure of Interest Rates in Certainty and Uncertainty; Bond Pricing, Bond Stripping, Holding Period Returns and Forward Rates; Active and Passive Strategies for Managing Bond Portfolio; Credit Rating: meaning, nature, factors, types and process of credit rating, credit score, credit rating agencies in India: CRISIL, ICRA, CARE, FITCH, MOODY'S.

**Unit IV:** Portfolio, Diversification, Mutual Funds and Derivatives: Portfolio and Diversification: concept and types of portfolios; investment portfolio diversification; relationship between diversification and risk; implications, advantages and limitations of diversification

#### Practical Exercises:

1. Develop an investment policy statement (IPS) for an individual outlining investment objectives, risk tolerance and allocation strategies.
2. Conduct a comparative analysis of investment opportunities across different sectors or industries.

3. Conduct an investment analysis of a given portfolio.
4. Apply technical analysis and volume analysis techniques to analyse a stock and make informed trading decisions.
5. Evaluate the equity valuation of a company using fundamental and technical analysis.
6. Conduct a basic fundamental analysis of a publicly traded company by examining its financial statements, earnings reports and management commentary.
7. Design a diversified portfolio using different asset classes.
8. Analyse the performance of a set of mutual funds representing different asset classes (e.g., equity, bonds, money market) and investment styles (e.g., growth, value, index).

**Suggested Readings:**

1. "Investments" by Zvi Bodie, Alex Kane, Alan J. Marcus - Publisher: McGraw-Hill Education.
2. "Security Analysis" by Benjamin Graham, David Dodd - Publisher: McGraw-Hill Education.
3. "Options, Futures, and Other Derivatives" by John C. Hull - Publisher: Pearson.
4. "The Intelligent Investor" by Benjamin Graham - Publisher: HarperBusiness.
5. "Technical Analysis of the Financial Markets: A Comprehensive Guide to Trading Methods and Applications" by John J. Murphy - Publisher: Penguin.
6. "Investments: Principles and Concepts" by Charles P. Jones - Publisher: Wiley.
7. "Investment Analysis And Portfolio Management" by Prasanna Chandra - Publisher: McGraw-Hill Education.
8. "Investment Management" by Vandana Dangi - Publisher: VK Global Publications.

**Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Investment Analysis**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	2	3	3	2	3
CO3	3	3	3	3	1	3	3	2	3
CO4	3	3	3	3	2	3	3	2	3
Average	3.0	3.0	3.0	3.0	2.0	3.0	3.0	2.0	3.0

<b>Subject: BUSINESS ANALYSIS</b>	<b>Maximum Theory Marks: 100 (TI+TE+PI+PE=25+50+5+20)</b>
<b>Course ID : 240/COM/CC403</b>	<b>Time Allowed: 2 Hrs.</b>
<b>Credits 4 (L-T-P =3---1)</b>	<b>Core Course</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able to:

**CO1:** Understand the fundamental principles of demand analysis and its importance in decision-making.

**CO2:** Explore various approaches to supply analysis and how they influence business strategy.

**CO3:** Analyse cost structures within organizations and identify opportunities for optimization.

**CO4:** Evaluate different pricing policies and their impact on profitability and market positioning.

### Course Contents:

**Unit 1: Demand Analysis:** Introduction to demand analysis; Factors influencing demand analysis; Methods of demand estimation: market research, statistical techniques, forecasting methods; Applications of demand analysis..

**Unit 2: Supply Analysis:** Introduction to supply analysis; Factors influencing supply: cost of production, technology, government policies, inputs availability; Methods of supply estimation: production function analysis, cost-volume-profit analysis.

**Unit 3: Cost Analysis:** Introduction to cost analysis; Types of costs: fixed costs, variable costs, semi-variable costs; Cost classification and measurement: direct costs, indirect costs, opportunity costs, social costs; Cost estimation methods: high-low method, scattergraph method..

**Unit 4: Pricing Policies:** Introduction to pricing policies; Factors influencing pricing decisions: demand-supply dynamics, competition, cost considerations; Orientation of firms - Profit or Utility maximization; Pricing strategies: cost-based pricing, market-based pricing, value-based pricing, dynamic pricing; Price discrimination: types, conditions, examples; Implementation of pricing policies: tactics, techniques, analytics, optimization.

### Practical Exercises:

1. Conduct a survey or interview to estimate how many people would buy a product or service.
2. Analyze supply chain dynamics of a selected industry.
3. Perform cost analysis for a product/service.
4. Formulate pricing strategies for a hypothetical business scenario.
5. Present a case study on price discrimination and its implications.
6. Analyze real-world pricing tactics used by companies.
7. Develop a pricing optimization model using relevant software tools.

### Suggested Readings:

1. "Business Analysis" by Debra Paul, James Cadle, and Donald Yeates - Publisher: BCS Learning & Development Limited.
2. "Business Analysis Techniques: 72 Essential Tools for Success" by James Cadle, Debra Paul, and Paul Turner - Publisher: BCS, The Chartered Institute for IT.
3. "Business Analysis for Practitioners: A Practice Guide" by Project Management Institute (PMI) - Publisher: Project Management Institute.
4. "The Business Analyst's Handbook" by Howard Podeswa - Publisher: Course Technology.
5. "Business Analysis Methodology Book" by Emrah Yayici - Publisher: Auerbach Publications.
6. "Business Analysis" by Amit Johri - Publisher: Himalaya Publishing House.

### Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Business Analysis

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	2	3	3	2	3
CO2	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3
Average	3.0	3.0	3.0	3.0	2.5	3.0	3.0	2.75	3.0

**Course Type: - Vocational Course (VOC)**  
**Offered by Department of Commerce**  
**Semester: - 4**

<b>Name of Subject: INDUSTRIAL &amp; EMPLOYEE RELATIONS</b>	<b>Maximum Marks: 100</b> <b>(TI + TE + PI + PE = 30 + 70 + - + -)</b>
<b>Course ID: 240/COM/VO404</b>	<b>Time Allowed: 3 Hrs.</b>
<b>Credits: 4 (L-T-P = 3-1--)</b>	<b>Vocational Course</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section 'A'** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section 'B'** shall comprise 8 questions of 14 marks each (2 questions from each unit). **All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the syllabus, students will be able to:

**CO1:** Understand and differentiate between Industrial and Employee Relations, explore their development, and analyze various approaches and techniques to improve Quality of Work Life.

**CO2:** Understand the significance of labour laws in shaping Industrial Relations, and analyze key labour laws including the Industrial Dispute Act 1947, the Industrial Employment (Standing Orders) Act 1946, and the Factory Act 1948.

**CO3:** Assess the causes and indicators of good and poor Industrial Relations in India, and understand emerging trends and recent legislative changes impacting Industrial Relations.

**CO4:** Comprehend the role, formation, and functions of trade unions, understand the Trade Union Act 1926, and explore various forms and levels of workers' participation in management.

**Course Contents:**

<p><b>Unit I:</b> Industrial &amp; Employee Relations and QWL: Industrial Relation &amp; Employee Relations: Concept and development of Industrial Relations. Meaning of Employee Relations and its difference with Industrial Relations. Nature and Scope of Industrial Relations as an inter-disciplinary subject. Tripartite Scheme of Industrial Relations. Approaches to Industrial Relations-Sociological Approach-Psychological Approach-Marxian Approach-Trusteeship Approach.</p> <p>Quality of Work Life ( QWL) : Introduction , Meaning , Definitions, Features , Objectives , Dimensions , Advantages , Disadvantages , Principles , Models, Issues , Techniques/Strategies for improving QWL.</p>
<p><b>Unit II:</b> Industrial Relations in India: Meaning of Good and Poor Industrial Relations, Causes for poor Industrial Relations. Indicators of Poor Industrial Relations a. Absenteeism. b. Labour Turn Over c. Industrial Indiscipline d. Grievances [with special reference to women employees] e. Strikes f. Lock outs. Emerging Trends in Industrial Relations in India a. Migration b. The Code on Social Security, 2020 c. Occupational Safety, Health and Working Conditions Code 2020.</p>
<p><b>Unit III:</b> Trade Unions &amp; Workers Participation in Management: Trade Unions: Definitions, Formation, Characteristics and Functions of Trade Unions. Problems faced by Trade Unions and Future of Trade Unions. Trade Union Act 1926. Workers Participation in Management: Concept, Forms a. Collective Bargaining b. Works Committees c. Joint Management Councils d. Board Level. Importance and Levels.</p>

**Unit IV: Labour Laws and Industrial Relations :**  
 Meaning & Importance of Labour Laws in Industrial Relations. Industrial Dispute Act 1947,  
 Factories Act 1948.

**Suggested Readings:**

1. Davar R S (1998) Personnel Management and Industrial Relations in India, Himalaya Publishing House, Mumbai.
2. Mamoria C B (1998): Industrial Relations in India, Himalaya Publishing House, Mumbai.
3. Venkata Ratnam, C.S. (2006) Industrial Relations, Oxford University Press, New Delhi.
4. Dwivedi, R. S. (2009) Human Relations and Organizational Behaviour A Global Perspective, Macmillan Publishers India Ltd., 5th Ed.
5. Kapoor, N.D. (2020) Elements of Industrial Law, Sultan Chand, New Delhi
6. Garg, Ajay (2020) Labour Laws one should know, Nabhi Publication, New Delhi.
7. Gupta, C. B. (2020) Human Resource Management, Sultan Chand & Sons.

**Mapping Matrix: CO-PO and CO-PSO Mapping for the Course- Industrial and Employee Relations**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	2	1	1	2	1	1	3	1
CO2	2	1	1	1	2	1	1	2	1
CO3	1	2	1	1	1	1	2	2	2
CO4	1	1	1	1	2	1	1	3	1
Average	1.25	1.5	1	1	1.75	1	1.25	2.5	1.25