Revised Curriculum and Credit Frame-work
(as per Learning Outcomes based Curriculum Framework (LOCF) & NEP 2020)

for

Under-Graduate Programme

BACHELOR OF COMMERCE (B.COM)

(To be effective from the Academic Session 2026-27)

Department of Commerce

GURUGRAM UNIVERSITY, GURUGRAM

(A State Govt. University Established Under Haryana Act 17 of 2017)

UGBoS, BoF approved, revisions in 10 courses.

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Details of Revised Courses of B.Com (4 Year UG) Programme as approved by UGBoS held on 25th July, 2026 and BoF held on 28th July, 2026

Sr. No.	Title of Course	Course Type	Course Code	Semester	Marks	Total Credits	Credits		
							L	T	P
1	Entrepreneurial Skills	Skill Enhancement Course	240/COM/SE110	1	75	3	2	1	0
2.	Business Laws	Core Course	240/COM/CC201	2	100	4	3	1	0
3.	Quantitative Techniques for Business -1	Core Course	240/COM/CC203	2	100	4	3	0	1
4.	Corporate Accounting	Core Course	240/COM/CC301	3	100	4	3	0	1
5.	Quantitative Techniques for Business - II	Core Course	240/COM/CC303	3	100	4	3	0	1
6.	Advanced Corporate Accounting	Core Course	240/COM/CC401	4	100	4	3	0	1
7.	Investment Analysis	Core Course	240/COM/CC402	4	100	4	3	0	1
8.	Income Tax Law-1	Core Course	240/COM/CC501	5	100	4	3	0	1
*9.	Fraud Investigation and Forensic Accounting	Vocational Course	240/COM/VOC504	5	100	4	3	1	0
10.	Financial Management	Core Course	240/COM/CC602	6	100	4	3	0	1

*. Refer to Sr. No. The course has been introduced as VOC-5 (UG-Pool) of courses in place of course 'Decoding annual report of Balance sheet (which is scrapped now).

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Course Type: Skill Enhancement Course (SEC)

Offered by Department of Commerce
Semester: 1st

SUBJECT: ENTREPRENEURIAL SKILLS	**Total Marks: 75** **(TI+TE+PI+PE = 25 + 50 + - + -)**
COUSRE CODE: 240/COM/SE110	**Time Allowed: 2 Hrs.**
Credits: 3(L-T-P =2-1- -)	**Skill Enhancement Course**

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,** all of 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.

COURSE OUTCOMES:

CO1: Understand basics of entrepreneurship and identify business opportunities
CO2: Learn to prepare a Business Plan and know govt schemes for startups
CO3: Develop skills in marketing, finance and risk management for small business
CO4: Apply entrepreneurial skills through case studies

COURSE CONTENTS:

Unit I: Introduction to Entrepreneurships - Meaning, Concept, Features & Importance of Entrepreneurship; Types of Entrepreneurs; Role in Economic Development. Traits of a Successful Entrepreneur; Myths vs Reality of successful Entrepreneurs. **Current Scenario:** Startup India; Make in India; Women Entrepreneurs.
Unit II: Business Opportunity & Planning: Idea Generation & Opportunity Identification; Market Survey & Feasibility Study; Business Plan: Meaning, Components, Format; MSME Definition, Registration Process – UDYAM.
Unit III: Enterprise Management: Sources of Finance: Bootstrapping, Bank Loan, Mudra, Angel Investors; Marketing Mix for Small Business, 4 Ps of Marketing; Basic Accounting, Pricing & Costing; Risk Management & Legal Aspects: GST, FSSAI.
UNIT IV: Government Support: Govt Schemes- PMEGP, Stand Up India, MUDRA Yojana **Startup Ecosystem:** Role of Incubators; Angel Networks; Digital Marketing for Startups **Case Study Research**: Meaning, Need/Importance & steps; Current challenges for Entrepreneurs

Suggested Readings:

1. Khanka, S.S., *Entrepreneurial Development*, S. Chand Publishing

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2. Thiel, Peter, *Zero to One: Notes on Startups, or How to Build the Future*, Crown Business
3. Hisrich, Robert D., *Entrepreneurship*, McGraw Hill
4. Blank, Steve; Dorf, Bob, *The Startup Owner's Manual: The Step-By-Step Guide for Building a Great Company*, K&S Ranch Publishing
5. Osterwalder, Alexander; Pigneur, Yves, *Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers*, Wiley Publishing
6. Vaynerchuk, Gary, *Crushing It!: How Great Entrepreneurs Build Their Business and Influence-and How You Can, Too*, Harper Business
7. Bare Acts: MSME Act, Startup India Guidelines https://www.startupindia.gov.in.

CO-PO & CO-PSO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	2	1	1	2	2	2	3
CO2	2	2	3	3	1	3	2	1	3
CO3	2	3	2	3	1	1	3	1	3
CO4	2	1	3	3	1	2	2	1	2
Average	2.25	2.25	2.5	2.5	1	2	2.25	1.25	2.75

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Semester 2

Name of Subject: BUSINESS LAWS	Max. Marks:100 (TI + TE + PI + PE = 30 + 70 + - + -)
Course Code: 240/COM/CC201	Time Allowed: 3 Hrs.
Credits: 4 (L-T-P= 3- 1- -)	Core Course

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 syllabus carrying two marks each,** all of 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).** 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 need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

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

CO1: Understand concepts of Indian Contract Act, Sale of Goods Act, Partnership Act, Competition Act, and Consumer Protection Act.
CO2: Apply knowledge of Sale of Goods Act to resolve real-world sales contract issues.
CO3: Analyze partnership rights, duties, and financial disclosures under LLP Acts.
CO4: Evaluate implications of Competition and Consumer Protection Acts on business practices.

UNIT I: Indian Contracts Act, 1872: Nature of contract and its essentials, Void, Valid and voidable contracts, Consent, Consideration and its impact on contract, Agreement in restraint of trade, Performance, Breach, Revocation and Termination of contract. Digital contracts.
UNIT II: Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge, **Information Technology Act, 2000**: Important Definitions, Digital Signature, Digital Signature Certificates, Regulation of Certifying Authority, Duties of Subscribers, Penalties & Adjudication, Appellate Tribunal.
UNIT III: Sale of Goods Act, 1930: Nature of Sale, Conditions and Warranties, Performance of Contract of Sale, Rights of Unpaid Seller **Limited Liability Partnership Act, 2008:** Formation & Incorporation of LLP, Partners and their relations, Financial Disclosures, Conversion into LLP, Foreign LLP, Winding up and Dissolution.
UNIT IV: Competition Act, 2002: Objectives and Basic Concepts- Consumer, goods, service, Prohibition of Anti-competitive agreements, Prohibition of Abuse of Dominant Position **Consumer Protection Act, 2023:** Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties

Practice Exercises:

1. Identify components of valid contracts present in the rent agreement/sale deed/appointment letters used or seen in day-to-day life.

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2. Collect one news clipping on online fraud/identity theft. Analyse the importance of digital signatures with reference to the case.
3. List and analyse cases where goods received were not as per sample. State rights of buyer and unpaid seller.
4. Find one example of misleading advertisement or defective product. Draft a complaint to Consumer Commission under Consumer Protection Act. 2023.

Suggested Readings:

1. Bose, D. C. (2008), *Business Law*, New Delhi: PHI Limited.
2. Chopra, R. K. (2015), *Business Laws*, New Delhi: Himalaya Publishing House.
3. Kuchhal, M. C., & Kuchhal, V. (2018), *Business Laws*, New Delhi: Vikas Publishing.
4. Singh, A. (2009), *Business Law*, Delhi: Eastern Book Company.

CO-PO & CO-PSO Mapping Matrix

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

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Semester 2

Name of Subject: QUANTITATE TECHNIQUES FOR BUSINESS-I	Maximum Marks: 100 (TI + TE + PI + PE= 25+50+5+20)
Course Code: 240/COM/CC203	Time Allowed: 2 Hrs.
Credits: 4 (L-T-P = 3- - -1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections: **Section 'A' shall comprise five short answer type questions from the whole syllabus carrying two marks each,** all of 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 need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

Course Outcomes:

After completing the Course, students will be able to:

CO1: Understand the basic mathematical and statistical tools used in financial analysis and decision-making.
CO2: Apply the appropriate presentation techniques to present business data in a comprehensible manner.
CO3: Analyze the business situations and scenarios and use relevant mathematical and statistical tools to arrive at informed decisions.
CO4: Evaluate various alternatives in different financial and economic settings through relevant comparisons and make predictions by using the appropriate mathematical and statistical measures.

Course Contents:

Unit I: Basic Mathematics of Finance: Simple and compound interest. Rates of interest – nominal, effective and continuous and their inter-relationships. Compounding and discounting of a sum using different types of rates. Annuities: Types of annuities; Present value and amount of an annuity, including the case of continuous compounding.
Unit II: Statistical Data and its Presentation: Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations. Statistical Data: Types of Measurement scales- Nominal, Ordinal, Interval and Ratio level measurement. Collection, Classification and Tabulation of Primary and Secondary data. Presentation of data: Diagrammatic and Graphical presentation of Data- Bar diagrams and Circular diagrams; Histogram, frequency polygon, Ogives.
Unit III: Uni-variate Analysis: Measures of Central Tendency including Arithmetic mean, Geometric Mean, Median and Mode - their properties and applications. Partition values - quartiles, deciles, and percentiles.

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Unit IV: Measures of Dispersion and Skewness: Measures of Variation: absolute and relative. Range, quartile deviation; Variance and Standard deviation: calculation and properties. Measurement of skewness.

Practical Exercises:

1. Gather information about various deposit and loan schemes of banks to find out interest rate differentials, and compounded value.
2. Gather information about annuity schemes in the investment markets like insurance payments and pension payments, life insurance products as an annuity.
3. Find present value of the future returns from various investment schemes.
4. Present data on sales, production, cost etc. using appropriate diagram- table, graph, pie diagram etc. using Charts in EXCEL software.
5. Calculate measures of Central tendency- Arithmetic mean, Geometric mean, Median, Mode and measures of dispersion- range, quartile deviation, mean-deviation, standard-deviation using EXCEL software, using some real data like marks, height, weight of the students of your class etc.

Suggested Readings:

1. N. D. Vohra, *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd
2. J. K. Sharma, *Business Mathematics*, Ane Books Pvt. Ltd., New Delhi.
3. J.K. Thukral, *Mathematics for Business Studies*, Mayur Publications
4. J. K. Singh, *Business Mathematics*, Himalaya Publishing House.
5. E.T. Dowling, *Mathematics for Economists, Schaum's Outlines Series*, McGraw Hill Publishing Co.
6. Mizrahi and John Sullivan, *Mathematics for Business and Social Sciences*, Wiley and Son
7. Budnick, P., *Applied Mathematics*, McGraw Hill Publishing Co.
8. Anthony, M., & Biggs, N., (1996). *Mathematics for Economics and Finance*, Cambridge University Press.
9. Ayres, F. J. (1963), *Theory and Problems of Mathematics of Finance*, New York: McGraw Hill Publishing.
10. Budnick, P. (1986), *Applied Mathematics for Business, Economics, & Social Sciences*, New York: McGraw Hill Publishing
11. Dowling, E. (2011), *Introduction to Mathematical Economics*, New York: McGraw Hill Publishing.

CO-PO & CO-PSO Mapping Matrix:

	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	2	1	1	1	1	1	1
CO2	2	2	3	2	1	2	1	1	1
CO3	2	3	3	3	1	1	2	1	1
CO4	3	3	3	3	1	2	2	1	1
Average	2.5	2.75	2.75	2.25	1	1.5	1.5	1	1

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Semester 3

Name of Subject: Corporate Accounting	Maximum Marks: 100 (TI + TE + PI + PE = 25+50+5+20)
Course Code: 240/COM/CC301	Time Allowed: 2 Hrs.
Credits: 4 (L-T-P = 3 - - - 1)	Core Course

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**, all of 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.

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

CO1: To define and explain the characteristics of shares, including preference shares, classify them as equity or liability as per Ind AS 32 / IAS 32, and understand dematerialization of securities under Depositories Act, 1996
CO2: To understand financial statements, including the balance sheet and statement of profit and loss.
CO3: To understand the concept of profit or loss prior to incorporation and its calculation.
CO4: To learn about accounting for banking companies, including the slip system and teller system.

Course Contents:

Unit I: **Issue of Share:** Definition, characteristics, kinds, types of shares. Difference between private and public company, Issue of shares- Private placement of shares, public subscription of shares, preliminary exp, Entries of issue of shares, forfeiture of shares-premium & discount, forfeiture in case of over subscription and pro-rata Allotment, Buy Back of shares, book building, Right share, sweat equity share, Employees stock option plan (ESOP), Redemption of Preference shares, Meaning, Entries & Bonus shares. Dematerialization of Shares: Meaning, need and benefits, process of demat, role of NSDL & CDSL, Depositories Act, 1996, distinction between physical and demat shares, ISIN.
Unit II: Issue of Debenture: Meaning, Features, Types, Difference between shares and Debenture. Redemption of Debenture: Meaning, sources, SEBI Guidelines, methods of redemption of debentures, entries. Dematerialization of Debentures: Issue and holding of debentures in demat form, procedure, benefits.
Unit III: Final Accounts: Financial statement, form of balance sheet, explanation of equity & liabilities, Reserve & surplus. Explanation of assets, form of statement of profit & loss A/c, dividend profit, P & L appropriation Statement Entries regarding dividends, Necessary Adjustment, Accounting treatment of profits prior to incorporation.

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Unit IV: Valuation of Shares & Goodwill: Valuation of Shares: Meaning, Factors, Methods. Valuation of Goodwill: Meaning, features, factors and method.

Practical Exercises:

1. Prepare final accounts of any company including Income Statement, Balance Sheet as per Schedule III.
2. Prepare journal entries and calculate underwriter liability for a hypothetical issue of shares with partial public subscription.
3. Compute Capital Redemption Reserve and draft journal entries for redemption of preference shares as per Companies Act.
4. Open a hypothetical Demat account and pass entries for purchase, sale, and conversion of shares and debentures in electronic form.
5. Calculate value of goodwill by Average Profit and Super Profit method, and value of shares by NAV and Earning method.

Suggested Readings:

1. Monga,J.R.; Bahadur, Raj, *Fundamental of Corporate Accounting*, Scholar Tech Press.
2. Shukla, M.C.;Grewal, T.S.: Gupta, S.C., *Corporate Accounting*, S. Chand.
3. Goel, D.K.; Goel, Rajesh; Goel, Shelly, *Corporate Accounting*, Avichal Publication.
4. Maheshwari, S.N., *Corporate Accounting*, Vikas Publication.
5. ICAI. *Educational Material on Indian Accounting Standards (Ind AS)*. ICAI, New Delhi.
6. IFRS Foundation. IFRS Standards. London: IFRS Foundation.
7. SEBI & NSDL. Depositories Act, 1996 Operating Guidelines

CO-PO & CO-PSO Mapping Matrix:

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

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Semester 3

Name of Subject: **QUANTITATIVE TECHNIQUES FOR BUSINESS-II**	**Maximum Marks: 100** **(TI + TE + PI + PE = 25+50+5+20)**
Course Code: 240/COM/CC303	**Time Allowed: 2 Hrs.**
Credits: 4 (L-T-P = 3- - -1)	**Core Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section 'A' shall comprise five short answer type questions from the whole syllabus carrying two marks each**, all of 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.

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

CO1: Understand the basic relationship analysis.
CO2: Apply the appropriate statistical tools to time-based data to gather better insights for business decision-making.
CO3: Analyze the time-based data using the correct statistical tools and make predictions for future.
CO4: Evaluate the likelihood of occurrence of various outcomes under uncertain business situations, using statistical tools.

Course Contents:

Unit I: Correlation and Regression Analysis: Correlation: Meaning, types and significance. Karl Pearson's coefficient of correlation, Spearman's Rank correlation. Regression: Meaning and importance. Simple Linear Regression equations. Difference between correlation and regression. Standard Error of Estimate. Applications of correlation and regression in business decision making.
Unit II: Time-based Data: Index Numbers: Meaning and uses of index numbers. Construction of index numbers: Aggregative and average of relatives – simple and weighted. Tests of adequacy of index numbers. Construction of consumer price indices.
Unit III: Time-based Data: Time Series Analysis: Components of time series: additive and multiplicative models. Trend analysis: Finding trend by moving average method and fitting of linear trend line using principle of least squares.
Unit IV: Probability Distribution: Probability distribution as a concept. Binomial, Poisson and Normal Distribution- Their Properties and Parameters.

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Practical Exercises:

1. Calculate Karl Pearson's correlation and regression coefficients using EXCEL with real business data like sales vs advertisement expenditure.
2. Calculate correlation and regression using EXCEL software, using some real data like data on income and consumption or savings and investment which can be taken from RBI website.
3. Generating index numbers using EXCEL software using some real-life data.
4. Fitting trend line using EXCEL software using some real data like results of the College over a period of time, production of a Co. over 20 years etc.
5. Find real life examples of data that can be depicted using Binomial, Poisson and Normal distributions.
6. Devising own situations and finding solutions using probability distributions.

Suggested Readings:

1. N. D. Vohra, *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd
2. J. K. Sharma, *Business Mathematics*, Anc Books Pvt. Ltd., New Delhi.
3. J.K. Thukral, *Mathematics for Business Studies*, Mayur Publications
4. J. K. Singh, *Business Mathematics*, Himalaya Publishing House.
5. E.T. Dowling, *Mathematics for Economists, Schaum's Outlines Series*, McGraw Hill Publishing Co.
6. Mizrahi and John Sullivan, *Mathematics for Business and Social Sciences*, Wiley and Sons.
7. Budnick, P., *Applied Mathematics*, McGraw Hill Publishing Co.
8. Anthony, M., & Biggs, N. (1996). *Mathematics for Economics and Finance*. Cambridge University Press.
9. Ayres, F. J. (1963). *Theory and Problems of Mathematics of Finance*. New York: McGraw Hill Publishing.
10. Budnick, P. (1986). *Applied Mathematics for Business, Economics, & Social Sciences*, New York: McGraw Hill Publishing.
11. Dowling, E. (2011). *Introduction to Mathematical Economics*, New York: McGraw Hill Publishing Kapoor.
12. Ghosh & Sinha (2018), *Business Mathematics and Statistics*, Oxford University Press.
13. S.K. Sharma and Kaur, G. (2019), *Business Mathematics*, New Delhi: Sultan Chand & Sons (P) Ltd.
14. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
15. S.P. Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand and Sons, New Delhi.
16. Richard Levin and David S. Rubin, *Statistics for Management*, Prentice Hall of India, New Delhi.
17. M.R. Spiegel, Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.

CO-PO & CO-PSO Mapping Matrix:

	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	2	3	1	1	1	1	1	1
CO2	3	3	3	2	1	1	3	1	1
CO3	3	3	1	2	1	1	3	1	1
CO4	3	2	2	2	1	1	2	1	1
Average	3	2.5	2.25	1.75	1	1	2.25	1	1

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Semester 4

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

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**, all of 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.

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

CO1: Know the concepts of underwriting and amalgamation along with accounting treatments as per Companies Act, 2013 and relevant Ind AS/IFRS*.
CO2: Understand and prepare financial statements, including the balance sheet and statement of profit and loss of holding and subsidiary companies, in line with Ind AS 110, Consolidated Financial Statements and IFRS 10.
CO3: Learn about accounting for banking companies, including the slip system and teller system, and recent RBI guidelines aligned with Ind AS framework.
CO4: Analyze internal reconstruction and advanced practices for preparing Liquidators final statement of accounts, with reference to Ind AS 1 Presentation of Financial Statements and applicable IFRS.

Course Contents:

Unit-I: Underwriting: Meaning, importance, journal entries, sub underwriters. Amalgamation: Definitions, types, purchase consideration, accounting treatment as per Ind AS 103 Business Combinations and IFRS 3. Introduction to IFRS & Ind AS: Need, scope, key differences between AS, Ind AS and IFRS. Conceptual framework for financial reporting.
Unit-II: Holding company: Meaning, advantages, disadvantages; Format of consolidated Balance sheet as per Ind AS 110/IFRS 10. Pre-acquisition and post-acquisition, Debenture & preference share in a subsidiary, issue of bonus shares. Ind AS 28 / IAS 28: Investments in Associates and Joint Ventures equity method of accounting.

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Unit-III: Accounts of Banking Company: Meaning, slip system, advantages & disadvantages of slip system. Teller system. Final accounts of banking companies, new revised format of P&L, rebates on bill discounted, nonperforming assets, details of Balance sheet and profit & loss account. Bill for collection. Ind AS 32, Ind AS 109 & IFRS 9: Financial Instruments classification, measurement and disclosures relevant to banking companies.
Unit-IV: Internal Reconstruction: Meaning, objective, write off losses and fictitious assets, entries as per applicable Ind AS provisions. Liquidators final statement of account: Meaning, method, order of payment, list of contributories, statement of affairs, list of statement affairs. Ind AS 1 & Ind AS 8: Presentation of Financial Statements, Accounting Policies, Changes in Accounting Estimates and Errors, Application in corporate financial reporting.

Practical exercises:

1. Research recent mergers or acquisitions in the business world and analyze their accounting treatment.
2. Create journal entries for a hypothetical underwriting scenario where a company issue shares to the public, including issue of shares in demat form as per current practice.
3. Prepare Profit & Loss Account and Balance Sheet of a Banking Company in RBI format with NPA provision.
4. Prepare Statement of Affairs and Liquidator's Final Statement of Account for a company in liquidation.

Suggested Readings:

1. Shukla, M.C.; Grewal, T.S; Gupta, S.C., *Advanced Accounts*, S. Chand, New Delhi.
2. Gupta, R.L.; Radhaswami, M. *Corporate Accounting*, Sultan Chand and sons. New Delhi.
3. Monga, J.R.; Ahuja, Girish; Sehgal, Ashok, *Financial Accounting*. Mayur Paper Bags, Noida.
4. Goel, D.K., *Corporate Accounting*, Arya Publications, New Delhi.
5. ICAI Study Material on Indian Accounting Standards (Ind AS) ICAI, New Delhi.
6. IFRS Foundation, IFRS Standards, London: IFRS Foundation.
7. Kamath, R., *IFRS and Ind AS: A Comparison*, Axmann Publications.

CO-PO & CO-PSO Mapping Matrix:

	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	1	1	1	1	1	1	1
CO2	3	3	2	2	1	2	3	1	2
CO3	3	2	1	1	1	1	1	1	1
CO4	3	3	1	1	1	1	1	1	2
Average	3	2.75	1.25	1.25	1	1.25	1.5	1	1.5

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Semester 4

Name of Subject: Investment Analysis	**Maximum Marks: 100** **(TI+TE+PI+PE = 25+50+05+20)**
Course Code: 240/COM/CC402	**Time Allowed: 2 Hrs.**
Credits: 4 (L-T-P = 3- - -1)	**Core Course**

Instructions for paper setters: 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.

Course Outcomes (COs):

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.

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, trends, 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.
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; 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: Efficient Market Theory or Hypothesis: Common misconceptions, efficient market hypotheses: weak form, semi-strong form and strong form efficient market, implications for investment analysis. **Portfolio and Diversification**: concept and types of portfolios; investment portfolio diversification; relationship between diversification and risk; implications, advantages and limitations of diversification.

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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.

Suggested readings:

1. Bodie, Zvi; Kane, Alex; Marcus, Alan J. *Investments*, McGraw-Hill Education.
2. Graham, Benjamin; Dodd, David, *Security Analysis*, McGraw-Hill Education.
4. Graham, Benjamin, *The Intelligent Investor*, Harper Business.
5. Murphy, John J., *Technical Analysis of the Financial Markets: A Comprehensive Guide to Trading Methods and Applications*, Penguin Publication.
6. Jones, Charles P., *Investments: Principles and Concepts*, Wiley.
7. Chandra, Prasanna, *Investment Analysis and Portfolio Management*, McGraw-Hill Education.
8. Dangi, Vandana, *Investment Analysis*, 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	3	3	3	2	3	3	2	3

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Semester 5

Name of Subject: INCOME TAX LAW- I	Maximum Marks: 100 (TI+TE+PI+PE = 25+50+5+20)
Course Code: 240/COM/CC501	**Time Allowed: 2 Hrs.**
Credits: 4 (L-T-P = 3 - - - 1)	**Core Course**

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.

Course Outcomes

CO1: Analyze basic concepts of income tax, residential status and e-filing process under Income Tax Act 1961.
CO2: Compute income under heads 'Salaries' and 'Income from House Property' including new tax regime deductions.
CO3: Compute income under 'PGBP' and 'Capital Gains' with reference to digital assets, crypto and updated provisions.
CO4: Compute 'Income from Other Sources' and understand clubbing, set-off, carry forward, and AIS/26AS provisions.

Course Contents:

Unit I: Basic Concepts Income; Agricultural Income; Person; Assessee; Assessment Year; Previous Year; Gross Total Income; Total Income; Maximum Marginal Rate; PAN, Aadhaar, AIS, TIS, Residential Status; Scope of total income; New Tax Regime vs Old Tax Regime; Exempted incomes u/s 10. E-filing portal, Faceless Assessment, Learning lessons from Digital Taxation.
Unit II: Income from Salary: Allowances, Perquisites, Deductions, Standard Deduction update, TDS on Salary, Form 16, Form 12BA. **Income from House Property**: Annual Value, Deductions, Self-occupied vs Let-out, Interest deduction limits, Home Loan benefits under new regime.
Unit III: Profits & Gains of Business or Profession: Computation, Deductions, Depreciation, Presumptive Taxation u/s 44AD, 44ADA for small businesses/startups. **Capital Gains**: STCG, LTCG. **Taxation of Digital/Virtual Digital Assets:** Crypto, NFT as per Finance Act 2022-2025, Securities Transaction Tax basics.

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Unit IV: Income from Other Sources; Clubbing; Set-off & Carry Forward; Gross Total Income
Income from other sources. Income of other persons included in assesses income.
Aggregation, Set-off and carry forward of losses. Gross Total Income.
Interest from Digital Platforms, UPI Cashback, Online Gaming Income, AIS/26AS matching, SFT transactions.

Practical Exercises:

1. Download **Form 26AS and AIS** of a known person and compute Income from Salary
2. Compute taxable income of a freelancer/startup under **44ADA** using Profit & Loss Account.
3. Calculate tax liability under **old vs New Tax Regime** and suggest best option.
4. Check taxability of **Crypto/Virtual Digital Asset** transaction from statement.

Suggested Readings:

1. Mehrotra, H.C; Goyal, S.P., *Direct Taxes Law & Practice*, Sahitya Bhawan, **Latest Edition**
2. Ahuja, Girish; Gupta, Ravi, *Simplified Approach to Income Tax*, Sahitya Bhawan, **Latest Edition**
3. Singhania, V.K., *Direct Taxes & Practice*, Taxman Publications, **Latest Edition**
4. Gaur, V.P.; Narang, D.B., *Income Tax Law and Practice*, Kalyani Publications
5. Prasad, Bhagwati, *Direct Taxes Law & Practice*, Vishwa Prakashan
6. Bare Act - Income Tax Act 1961 with Finance Act 2024, 2025, Taxman

CO-PO & CO-PSO Mapping Matrix:

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

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Semester 5

Name of Subject: FRAUD INVESTIGATION AND FORENSIC ACCOUNTING	**Maximum Marks: 100** (TI+TE+PI+PE = 30+70+ - + -)
Course Code: 240/COM/VOC504	**Time Allowed: 3 Hrs.**
Credits: 4 (L-T-P = 3 - 1 - - -)	**Vocational Course**

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each**, all of which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 14 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.

Course Outcomes:
After completing the Course, students will be able to:
CO1: Understand the concept, types and prevalence of financial crimes including fraud, bribery, corruption, money laundering and cyber frauds, and differentiate between fraud, theft and embezzlement.
CO2: Apply various fraud detection and prevention techniques such as red flags, horizontal & vertical analysis, ratio analysis and surprise audits to identify suspicious financial activities.
CO3: Analyze financial statements and business data to investigate fraud, and explain the difference between financial statement audit and fraud investigation.
CO4: Understand the meaning, scope and process of forensic accounting and evaluate the roles and responsibilities of fraud examiners and forensic accountants in fraud examination.

Course Contents:

Unit I: Financial Crimes: Meaning, prevalence, fraud triangle; Types of financial crimes fraud, bribery, corruption, money laundering, terrorism financing; Types of fraud accounting: fraud, asset misappropriation, consumer fraud, corporate frauds, data theft/cyber frauds, securities frauds, tax fraud; Channels of financial crime: In-person, over the phone, digital channels, banking system, cross channels; Similarities between fraud, theft and embezzlement; White collar crime
Unit II: Fraud detection & prevention: Definition, mechanism; Red flags: Concept, classification, types, techniques: Horizontal & vertical analysis, ratio analysis, surprise audits; Perception of Detection; Approaches to fraud prevention; Fraud Investigation: definition, axioms, methodology, difference between fraud investigation, financial statement audit
Unit III: Forensic Accounting: Introduction, meaning, evolution, scope, difference between fraud examination and forensic accounting; roles and responsibilities of fraud examiners; Role and responsibilities of forensic accountants

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Unit IV: Forensic accounting process: Initialization, development of plan, collection of evidences, interviewing and interrogation, analysis and reporting, Forensic accounting techniques: General, statistical, digital/electronic forensics, data mining; Forensic accounting

Suggested Readings -

1. Jaiswal, Bimal; Garg, Kamal, *Forensic Accounting and Fraud Examination*, Taxmann Publications.
2. Tulsian, P.C.; Tulsian, Bharat, *Forensic Accounting*, S. Chand Publishing.
3. Kumar, Rajesh; Raghuram, V., *Forensic Accounting and Corporate Fraud*, Himalaya Publishing House.
4. Bansal, S.K., *Corporate Frauds and Forensic Accounting*, Sultan Chand & Sons.

CO-PO & CO-PSO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	3	2	2	3	1	1	1	1
CO2	2	2	2	2	3	1	1	1	1
CO3	3	3	3	3	3	1	3	1	2
CO4	2	2	3	1	3	1	2	1	1
Average	2.25	2.5	2.5	2	3	1	1.75	1	1.25

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Semester 6

Name of Subject: FINANCIAL MANAGEMENT	Maximum Marks: 100 (TI+TE+PI+PE = 25+50+5+20)
Course Code: 240/COM/CC602	Time Allowed: 2 Hrs.
Credits: 4 (L-T-P = 3- - -1)	Core Course

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**, all of 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.

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

CO1: Understand the fundamental principles of financial management and its significance in decision-making.

CO2: Apply various financial tools and techniques in analyzing and solving financial problems.

CO3: Evaluate capital budgeting decisions and their impact on organizational performance.

CO4: Analyze capital structure theories and their implications on financial decision-making.

Unit 1: Introduction to Financial Management Nature, Scope and Objectives of Financial Management; Interface between Finance and Other Business Functions; Sources of Finance: on the basis of period, ownership and sources of generation. Financial Planning: Objectives, Scope, and Steps in Financial Planning. Time Value of Money: Practical Applications of Compounding and Present Value Techniques.
Unit 2: Capitalization: Meaning and Theories; **Cost of Capital:** Cost of Equity, Cost of Debt, Cost of Preference, Cost of Retained Earnings; **Leverage:** Operating, Financial and Composite Leverage.
Unit 3: Capital Budgeting: Nature, Process, Importance, Techniques and Applications; Capital Rationing
Unit 4: Capital Structure: Planning, Determinants, Theories (NI approach, NOI approach, Traditional Approach, MM Approach); **Dividend Theory**: Concept, Significance, Factors affecting Dividend Decision, Dividend Decision Models (Walter model, Gorden Model, MM Model) and their relevance

Practical Exercises:

1. Identify and analyze the financial objectives of a specific company or organization. Discuss how these objectives align with the overall goals of the business.
2. Develop a financial plan for a start-up business, including revenue projections, expense forecasts, and funding requirements.

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3. Analyze the sources of generation of finance in a specific industry or sector. Discuss trends, challenges, and opportunities in accessing finance for businesses operating in that sector.
4. Evaluate the feasibility of investment projects using techniques like Net Present Value (NPV) and Internal Rate of Return (IRR).
5. Analyse the dividend pay-out ratios and dividend yield for a company and interpret their implications.

Suggested Readings:

1. "Principles of Corporate Finance" by Richard A. Brealey and Stewart C. Myers - Publisher: McGraw-Hill Education.
2. "Financial Management: Theory & Practice" by Eugene F. Brigham and Michael C.Ehrhardt - Publisher: Cengage Learning.
3. "Fundamentals of Financial Management" by James C. Van Horne and John M.Wachowicz Jr. - Publisher: Pearson.
4. "Financial Management: Principles and Applications" by Sheridan Titman. Arthur J.Keown. and John D. Martin - Publisher: Pearson. 5
5. "Corporate Finance" by Jonathan Berk and Peter DeMarzo - Publisher: Pearson.
6. "Financial Management: Theory & Practice" by Prasanna Chandra - Publisher: McGrawHill Education.
7. "Financial Management: Text, Problems and Cases" by M. Y. Khan and P. K. Jain Publisher: Tata McGraw-Hill Education.
8. "Financial Management: Principles and Applications" by S. N. Maheshwari and S. K. Jain- Publisher: Sultan Chand & Sons.
9. "Financial Management: A Practical Approach" by B. L. Maheshwari and S. K.Maheshwari - Publisher: Sultan Chand & Sons.
10. "Financial Management " by Vandana Dangi - Publisher: VK Global Publications Publications.

CO-PO & CO-PSO Mapping Matrix

	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	1	1	1	3	3	2
CO2	3	3	3	2	1	2	3	2	2
CO3	3	3	3	2	1	1	3	2	2
CO4	3	3	3	1	1	1	3	2	1
Average	3	3	3	1.5	1	1.25	3	2.25	1.75

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