

SHARDA UNIVERSITY

Sharda School of Business Studies

Batch: 2024-2028

Program/Branch: B.COM/B.Com (Hons.)/With Research

Sem.: I

Session: 2024-2025

S. No.	Paper ID	Course Code	Courses	Teaching Load			Credits	Remarks
				L	T	P		
THEORY COURSES								
1.	26189	BCC101	Financial Accounting with Computerized Accounting	4	0	2	5	OLD
2.	26190	BCC102	Business Organization	4	0	0	4	OLD
3.	26206	OEC101	Team Building & Leadership_Minor Elective (Open) - Other Faculty	3	0	0	3	OLD
4.	26203	VAC120	Understanding India	3	0	0	3	OLD
Practical/Viva-Voce/Jury								
5.	16254	ARP101	Communicative English -1	1	0	2	2	OLD
6.	26043	VOS102	Creativity and Life Skills	0	0	6	3	OLD
TOTAL CREDITS							20	

Signature of Branch Coordinator/HOD

Signature of Dean

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2024-2028

Program / Branch: B.Com International Accounting & Finance
2024-2025

TERM: I

Session:

S. No.	Paper ID	Subject Code	Subjects	Teaching Load			Credits	Remarks
				L	T	P		
THEORY SUBJECTS								
1.	26189	BCC101	Financial Accounting with Computerised Accounting (ACCA 1)	4	0	2	5	OLD
2.	26190	BCC102	Business Organisation (DSE)	4	0	0	4	OLD
3.	26206	OEC101	Team Building & Leadership_Minor Elective (Open) - Other Faculty	3	0	0	3	OLD
4.	26203	VAC120	Understanding India	3	0	0	3	OLD
Practical/Viva-Voce/Jury								
5.	16254	ARP101	Communicative English -1	1	0	2	2	OLD
6.	26043	VOS102	Creativity and Life Skills	0	0	6	3	OLD
TOTAL CREDITS							20	

Signature of Branch Coordinator/HOD

Signature of Dean

School: SSBS		Batch: 2024-2028
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2024-2025
Branch:		TERM: I
1	Course Code	BCC101
2	Course Title	Financial Accounting with Computerized Accounting
3	Credits	5
4	Contact Hours (L-T-P)	4-0-2
Course Type		Compulsory
5	Course Objective	The objective of this course is to introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements.
6	Course Outcomes	After successful completion of course the students would be able to : CO1: Define the terms related to accounting and the accounting cycle. CO2. Explain the financial transactions of a firm through the examination of relevant data. CO3: Construct the accounting data of a firm using various quantitative inputs of a relevant period. CO4: Analyse the effect of changes in these inputs on the financial position of a firm. CO5: Evaluate the various accounting scenarios in a firm. CO6: Gain the working knowledge on the preparing of various accounts independently
7	Course Description	The course focuses on detailed understanding of accounting information system, accounting concepts, accounting principles, accounting cycle, recording of transactions, and financial statement concepts.
8		
	Unit 1	Introduction to Financial Accounting
	A	Nature and scope of Accounting, Generally Accepted Accounting Principles:
	B	Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System,
	C	Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement
	Unit 2	Royalty & Hire-Purchase Accounting
	A	Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana

	B	Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods.		
	C	Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account		
	Unit 3	Departmental & Branch Accounting		
	A	Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non Corporate Departmental Business, Allocation of Indirect Expenses		
	B	Meaning and Objectives of Branch Account, Importance and Advantages,		
	C	Classification of Branches, Accounting of Branch Accounts under various Methods		
	Unit 4	Insolvency & Voyage Accounts		
	A	- Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency		
	B	, Preparation of Statement of Affairs and Deficiency Account.		
	C	Voyage Accounts - Meaning & Preparation of Voyage Accounts		
	Unit 5	Depreciation		
	A	Concept of depreciation; Causes of depreciation; Depreciation, depletion, amortization, and dilapidation; Depreciation accounting		
	B	Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost		
	C	Depreciation accounting as per accounting standard; Depreciation accounting; Provisions and reserves		
	Mode of examination	Theory		
	Weightage Distribution	CA	MTE	ETE
		25%	25%	50%
	Text book/s*	1. Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint(2014) 2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav LaxmiPrakashan. (2010) 3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co		
	Other References	4. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)		

BUSINESS ORGANIZATION

School: SSBS		Batch: 2024-2028
Programme: <i>B.Com./ B.Com.(Hons./ Hons. With Research</i>		Current Academic Year: 2024-2025
Branch:		Term: I
1	Course Code	BCC102
2	Course Title	Business Organization
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory-DSE
5	Course Objective	The key objectives of the course is to develop an appreciation of what a business is and the role of management in planning, decision making, organizing, directing, communicating, motivating, controlling and co-ordinating.
6	Course Outcomes	After successful completion of course the students would be able to - CO1: Ability to understand the concept of Business Organisation along with the basic laws and norms of Business Organisation. CO2: Ability to understand the terminologies associated with the field of Business Organisation along with their relevance. CO3: Ability to identify the appropriate types and functioning of Business Organisation for solving different problems. CO4: Ability to apply basic Business Organisation principles to solve business and industry related problems. CO5: Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc. CO6: Ability to understand the operational working principles and process of various Business organizations
7	Course Description	This course provides a basic overview of the different forms of business organisations. Students attending this course will have an idea of various forms of business structures and will equip them with the minimum knowledge to start a business on their own.
8		
	Unit 1	Introduction to Business Organizations
	A	Business: Concept, Meaning, Features, Stages of development of business and importance of business.
	B	Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization,
	C	Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics
	Unit 2	Promotion of Business

	A	Considerations in Establishing New Business. Qualities of a Successful Businessman.		
	B	Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits.		
	C	Difference between Private and Public Company, Concept of One Person Company		
	Unit 3	Plant Location - Concept		
	A	Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location.		
	B	Plant Layout –: Meaning, Objectives, Importance, Types and Principles of Layout		
	C	Factors Affecting Layout. Size of Business Unit–: Criteria for Measuring the Size and Factors		
	Unit 4	Business Combination		
	A	Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination		
	B	Meaning, Characteristics, Objectives, Affecting the Size.		
	C	Optimum Size and factors determining the Optimum Size.		
	Unit 5	Rationalization and Nationalization		
	A	Principles, Merits and demerits, Difference between Rationalization and Nationalization.		
	B	operational working principles and process of various Business organizations. Business combination and its types, Rationalisation and Automation		
	C	Methods of Remunerating Labour, Stock Market, Commodity Market		
	Mode of examination	Theory		
	Weightage Distribution	CA	MTE	ETE
		25%	25%	50%
	Text book/s*	1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014). 2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014). Sherlekar, S.A. and Sherlekar, V.S., “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).		
	Other References	4. Agarwal K.K., “Business Organisation and Management”. 5. Joshi, G.L., “Vyavasayik Sanghathan Evam Prabandha”. 6. Prasad, Jagdish, “Vyavasayik Sanghathan Evam Prabandha”. Shukla, Sudhir, “Vyavasayik Sanghathan Evam Prabandha”.		

Creativity and Life Skills

School: SSBS		Batch: 2024-2028
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2024-2025
Branch:		TERM: I
1	Course Code	VOS102
2	Course Title	Creativity and Life Skills
3	Credits	03
4	Contact Hours (L-T-P)	0-0-6
	Course Type	Vocational
5	Course Objective	The objective of this course is to enable students to have a deeper understanding on why creativity and freshness of ideas is the foundation of all impactful innovations for individuals and society. The goal of this course is to be activity based, with sound conceptual underpinnings, and make it more interactive and entertaining so that effective learning can happen with skills developed for a successful life, on emotional, cognitive and social levels. It also aims to Channel novel ideation into concepts or things which are actually useful for the society as a whole . This also seeks to focus on nurturing essential life skills to becoming meaningful members of contemporary society.
6	Course Outcomes	After completion of the course, students shall be able to: CO1. Have a practical, hands-on framework, to understand the significance of nurturing innovative thinking and applying it to improve the workings of our lives and the society as a whole. CO2. Inculcate a sense of freedom and appreciation for the spirit of critical thinking, newness, novelty and confidence in the unrestrained possibility of fresh ideas. CO3. Develop an empathic individual who has the skills to destigmatise mental health issues and develop basic skills of self-regulation and stress management. CO4. Learn and utilize essential life skills, in terms of everyday management of life, aspects of impactful communication, digital media, personality development, conflict resolution, and in scenarios where negotiation skills are needed. CO5. Develop a sense of responsibility and accountability towards nature and fellow citizens. CO6 : <i>Apply</i> out-of the box thinking for creating a positive impact in society.

7	Course Description	This course is designed to stimulate, augment and develop personal creativity and out-of-the box thinking in all spheres of a student's personal and professional life. Creativity, being central to a sense of fulfilment and productivity in all activities of life, goes in alignment with the development of essential skills in life.						
8								
	Unit 1	Introduction : Compétence Assessment						
	A	Assessment of Individual Creativity through self-assessment tools: Enneagrams and Left-right brained approaches.						
	B	Concept of creativity/innovative thinking and main dimensions						
	C	Vertical and Lateral Thinking : Concept and Applications						
	Unit 2	Social skills and Life Skills						
	A	Survival skills to be prepared contemporary life, work and citizenship, National Curriculum Framework on Life Skills.						
	B	Critical thinking & Problem solving Collaboration and leadership Agility and adaptability						
	C	Communication and Interpersonal Skills Proactive initiative skills						
	Unit 3	Mental and emotional wellbeing						
	A	Self-Awareness, acceptance and Empathy Understanding complex feelings and Coping with Stress						
	B	Difference between Intelligence Quotient and Emotional Quotient						
	C	Techniques to self-regulate and manage stress : EFT (Emotional Freedom techniques) (Mindfulness) (Meditation) (CBT)						
	Unit 4	Digital Media Skills/ creative arts						
	A	Constructive Use of Digital and Social Media						
	B	LinkedIn for increasing employability.						
	C	Creative Arts: Painting, Dramatics, Music, Singing, debates, etc						
	Unit 5	Social Impact/ Environmental consciousness						
	A	Being a good citizen : dimensions and role						
	B	Tree plantation drives, outdoor activities						
	C	<i>Social Circle Time</i> 'interacting with fellow classmates and identifying their positive traits' : Building healthy competition.						
	Mode of examination	Theory, concepts and data interpretation						
	Weightage Distribution	<table> <tr> <td>CA</td><td>MTE</td><td>ETE</td></tr> <tr> <td>25%</td><td>25%</td><td>50%</td></tr> </table>	CA	MTE	ETE	25%	25%	50%
CA	MTE	ETE						
25%	25%	50%						

	Text book/s*	1. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra
	Other References	2. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra

Schools: SSBS		Batch : 2024-2028
		Academic Year: 2024-2025
		Term:: I
Programme:		B.Com./ B.Com.(Hons./ Hons. With Research
1	Course Code	ARP101
2	Course Title	Communicative English-1
3	Credits	2
4	Contact Hours (L-T-P)	1-0-2
5	Course Objective	To minimize the linguistic barriers that emerges in varied socio-linguistic environments through the use of English. Help students to understand different accents and standardise their existing English. Guide the students to hone the basic communication skills - listening, speaking, reading and writing while also uplifting their perception of themselves, giving them self-confidence and building positive attitude.
6	Course Outcomes	After completion of this course, students will be able to: CO1 Develop a better understanding of advanced grammar rules and write grammatically correct sentences CO2 Acquire wide vocabulary and punctuation rules and learn strategies for error-free communication. CO3 Interpret texts, pictures and improve both reading and writing skills which would help them in their academic as well as professional career CO4 Comprehend language and improve speaking skills in academic and social contexts CO5 Develop, share and maximise new ideas with the concept of brainstorming and the documentation of key critical thoughts articulated towards preparing for a career based on their potentials and availability of opportunities. CO6 Function effectively in multi-disciplinary teams through the knowledge of team work, Inter-personal relationships, conflict management and leadership quality
7	Course Description	The course is designed to equip students, who are at a very basic level of language comprehension, to communicate and work with ease in varied workplace environment. The course begins with basic grammar structure and pronunciation patterns, leading up to apprehension of oneself through written and verbal expression as a first step towards greater employability.
8	Outline syllabus - ARP 101	
	Unit A	Sentence Structure
	Topic 1	Subject Verb Agreement
	Topic 2	Parts of speech
	Topic 3	Writing well-formed sentences

	Unit B	Vocabulary Building & Punctuation
	Topic 1	Homonyms/ homophones, Synonyms/Antonyms
	Topic 2	Punctuation/ Spellings (Prefixes-suffixes/Unjumbled Words)
	Topic 3	Conjunctions/Compound Sentences
	Unit C	Writing Skills
	Topic 1	Picture Description – Student Group Activity
	Topic 2	Positive Thinking - Dead Poets Society-Full-length feature film - Paragraph Writing inculcating the positive attitude of a learner through the movie SWOT Analysis – Know yourself
	Topic 3	Story Completion Exercise –Building positive attitude - The Man from Earth (Watching a Full length Feature Film)
	Topic 4	Digital Literacy Effective Use of Social Media
	Unit D	Speaking Skill
	Topic 1	Self-introduction/Greeting/Meeting people – Self branding
	Topic 2	Describing people and situations - To Sir With Love (Watching a Full length Feature Film)
	Topic 3	Dialogues/conversations (Situation based Role Plays)
	Unit E	Professional Skills Career Skills
	Topic 1	Exploring Career Opportunities
	Topic 2	Brainstorming Techniques & Models
	Topic 3	Social and Cultural Etiquettes
	Topic 4	Internal Communication
	Unit F	Leadership and Management Skills
	Topic 1	Managerial Skills
	Topic 2	Entrepreneurial Skills
9	Evaluations	<i>Class Assignments/Free Speech Exercises / JAM Group Presentations/Problem Solving Scenarios/GD/Simulations (60% CA and 40% ETE</i>
10	Texts & References Library Links	- Blum, M. Rosen. <i>How to Build Better Vocabulary</i>. London: Bloomsbury Publication - Comfort, Jeremy (et.al). <i>Speaking Effectively</i>. Cambridge University Press

School: SSBS		Batch: 2023-2027
Programme: BBA		Current Academic Year: 2023-2024
Branch:		Semester: I
1	Course Code	OEC101
2	Course Title	Team Building & Leadership
3	Credits	3
4	Contact Hours (L-T-P)	3-0-0
	Course Type	Minor Elective (OE)
5	Course Objective	1. To learn the interpretive framework necessary to understand how high-performance teams will function in a particular cultural location. 2. To learn the stages of team development and gain the skills to move embryonic teams through those stages to the highest levels of team performance. 3. To gain self-awareness of personal leadership style, strength and personality for the purpose of effective team leadership. 4. To develop the critical coaching competencies for effective team leadership.
6	Course Outcomes	After successful completion of this course, students would be able to: CO1: to understand theories, principles & concepts applicable to the study of groups, teams & leadership. CO2: to critically evaluate models & theories of team formation and leadership. CO3: to construct competence in critical reasoning & decision making. CO4: to demonstrate essential team & leadership skills CO5: to identify causes of workplace conflicts and manage them CO6: to reflect on personal leadership and teamwork skills.
7	Course Description	The aim of the course is to make students understand the impact of effective teams and leadership on organizational performance and develop the ability to relate and apply these concepts to personal and organizational situations. They would gain insights into team and leadership concepts through role plays, group activities and class discussions. The course will help students to work in teams and develop leadership competencies in a formal setting.
8	Outline syllabus	
	Unit 1	Understanding Teams
	A	Group vs teams, Stages of team development,
	B	Types of teams, Team building process- How to build great teams?
	C	Managing cross-functional teams, diverse teams, virtual teams, self-managed teams- Challenges

		Team building in globalized era		
	Unit 2	Group		
	A	What is a group, types of groups: Formal and informal groups		
	B	Group Structure: Group roles, status, size, norms		
	C	Group decision making processes- group think.		
	Unit 3	Leadership		
	A	Leadership Defined, Attributes of an effective leader		
	B	Managing & leading teams		
	C	Leadership vs management, Leadership Styles		
	Unit 4	Theories of leadership		
	A	Trait Theory-Big five/ OCEAN model.		
	B	Behavioral Theory -Managerial Grid-Mouton &Blake Model		
	C	Contingency Theory -Hersey Blanchard theory.		
	Unit 5	Conflict		
	A	Conflict- Concept, Causes and types		
	B	Stages of conflict formation		
	C	Conflict Resolution for effective Team building		
9	Mode of examination	Theory		
10	Weightage Distribution	Internal	External	
		25%	75%	
11	Text book/s*	Rathan Reddy-Team building & Leadership (Jaico)		
12	Other References	● Sahu R K-Group dynamics & team building ● West Michael - Effective Team Work (Excel Books, 1st Ed.) ● Sadler Philip - Leadership (Crest Publishing House) ● Case studies, video clippings, TEDx Talks, Readings		

School: SSHSS		Batch: 2023-2027
Program: B.A.		Current Academic Year: 2023-24
Branch: Humanities		Semester: I
1	Course Code	VAC120
2	Course Title	Understanding India
3	Credits	03
4	Contact Hours (L-T-P)	3-0-0
	Course Type	Value Added Course
5	Course Objective	The objectives of the course are: - • To introduce students to a wide range of themes related to India for better understanding of India. • Provide overview of Geography, History, Polity and Society of India. • Familiarize students to basic set up of India as a nation. • Develop a fair understanding of India nation, its society, religion and culture.
6	Course Outcomes	The students will able to: - CO1: Relate geographical diversity of India with socio-cultural diversity. CO2: Understand Indian history, early civilizations and Kingdoms transiting through Medieval to Colonial age and independence. CO3: Identify the process of formation of India as a nation and its domestic as well as foreign policy during first three decades. CO4: Analyse the formation of Indian Constitution, division of power as well as rights & duties of the citizens. .CO5: Evaluate the socio-cultural fabric of Indian society better.
		CO6: Develop a fair understanding of Indian geography, history, political structure, society and culture.

7	Course Description	The course is designed to give students a fair understanding of India. It begins with the geography of India, shares basic details, provides information on our rich history and culture. The course also gives a glimpse also outlines the basic political structure of India and the functioning of democratic institutions, rights and duties of the citizens. Finally, it gives a preview of India's social fabric which enables a student to understand Indian society, caste system etc.
	Unit 1	Geography of India
	A	Indian Subcontinent: Geological evolution and Physiographic regions.
	B	Political Geography of India: States and UTs
	C	Rivers and Climatic regions of India
	Unit 2	
	A	Ancient Civilizations- Indus Valley Civilization, Vedic, Mauryan & Gupta Age
	B	Medieval India-Delhi Sultanate, Mughals & South Indian Kingdoms
	C	Rise of Nationalism& India's independence movement.
	Unit 3	
	A	Making of India as a Nation.
	B	Domestic Policy: Nehru, Shastri & Indira Gandhi
	C	Foreign Policy: Nehru, Shastri & Indira Gandhi
	Unit 4	Indian Constitution

	A	• Making of Constitution	
	B	• Preamble, Fundamental Rights & Directive Principles of State Policy.	
	C	• Division of Powers: Legislature, Executive & Judiciary, States & UTs	
	Unit 5	Indian Social Fabric & Culture	
	A	• Indian Society & Culture: Brief Introduction.	
	B	• Indian Social Institutions: Family, Marriage, Caste.	
	C	• Social Changes in India: Westernization, Modernization, Sanskritization	
	Mode of examination	Theory	
	Weightage Distribution	IA	EA
		25%	75%
	Text book/s*	• *Khilnani, Sunil. (1997). The Idea of India. London: Hamish Hamilton Ltd.	
		• Basu D.D. (2006) Introduction to the Constitution of India 19th ed. Wadhwa & Co. • R. S. Sharma, (2005). India's Ancient Past, Oxford University Press, New Delhi. • Chandra, B. Mukherjee M, Mukherjee A. (2008). India Since Independence, Penguin Books. • Dube, S.C. (1990) Indian Society. National Book Trust, New Delhi.	

		• Nagla, B.K. (2008) Indian Sociological Thought. Rawat Publication, Delhi. • Srinivas, M.N. (1966) Social Change in Modern India. Asia Publishing House. • Hussain Majid, (2022) Geography of India, Mc Graw Hills.
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SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2023-2027

Program/Branch: B.COM/B.Com (Hons.)/With Research

Sem.: III

Session: 2024-2025

S. No.	Paper ID	Course Code	Courses	Teaching Load			Credits	Remarks
				L	T	P		
THEORY COURSES								
1.	26285	BCC201	Company Law	5	0	0	5	NEW
2.	26286	BCC202	Cost Accounting	4	0	0	4	NEW
3.	26287	BCC203	Business Regulatory Framework	4	0	0	4	NEW
4.	26288	BCC204	Inventory Management	3	0	0	3	NEW
Practical/Viva-Voce/Jury								
5.	31350	RBL001	Research Based Learning-I	0	0	4	0	Audit Course
6.	26038	VOS202	Essential Skills for 21 st Century Professional	0	0	6	3	OLD
7.	16977	ARP207	Logical Skills Building and Soft Skills	1	0	2	2	NEW
TOTAL CREDITS							21	

Signature of Branch Coordinator/HOD

Signature of Dean

SHARDA UNIVERSITY

Sharda School of Business Studies

Batch: 2023-2027

Program/Branch: B.COM ACCA

Sem.: III

Session: 2024-2025

S. No.	Paper ID	Course Code	Courses	Teaching Load			Credits	Remarks
				L	T	P		
THEORY COURSES								
1.	26285	BCC201	Company Law	5	0	0	5	NEW
2.	26286	BCC202	Cost Accounting	4	0	0	4	NEW
3.	26287	BCC203	Business Regulatory Framework	4	0	0	4	NEW
4.		OPE	Minor Elective (Open) - Other Faculty	3	0	0	3	ELECTIVE
Practical/Viva-Voce/Jury								
5.	31350	RBL001	Research Based Learning-I	0	0	4	0	Audit Course
6.	26038	VOS202	Essential Skills for 21 st Century Professional	0	0	6	3	OLD
7.	16977	ARP207	Logical Skills Building and Soft Skills	1	0	2	2	NEW
TOTAL CREDITS							21	

Signature of Branch Coordinator/HOD

Signature of Dean

School: SSBS		Batch : 2024-2028
Program: B.Com. / (Hons.)		Current Academic Year: 2025-2026
Branch:		Semester: III
1	Course Code	BCC201
2	Course Title	Company Law
3	Credits	5
4	Contact Hours (L-T-P)	5-0-0
	Course Status	Compulsory
5	Course Objective	The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.
6	Course Outcomes	On the completion of the course the student will be able to: CO1: To demonstrate an overview of Company Act related to different types of Companies; CO2: To outline the need and process of preparing the basic documents for the incorporation of a Company CO3: To describe the financial structure of the company CO4: To explain the various types of director and meetings CO5: To summarize the process of winding up and its modes; CO6: apply the contextual knowledge to assess the regulatory issues and its compliances pertaining to any company.
7	Course Description	The course introduces the students to gain a working knowledge of Corporate functions in the context of Companies Act, 2013.
8	Outline syllabus	
	Unit 1	Introduction of Company Act, 2013
	A	Characteristics of a company, Landmark case - Salomon vs. Salomon Co Ltd- Separate legal entity, Lifting the corporate veil, Differences between company and other form of organization structure.
	B	Types of companies, - Public Company and Private Company Holding Company, Associate Company, One Person Company, Government Company and Foreign Company and its Differences
	C	Promoters, Formation and incorporation of a company.- Public Company, Private Company and One Person Company
	Unit 2	Preparation of Public Documents
	A	Memorandum of Association and Articles of Association –Contents and its Alteration
	B	Doctrine of Ultra Vires, Indoor Management and constructive Notice and their effects.
	C	Prospectus –Meaning, need, types, contents, Requirements, Misstatement in Prospectus and their consequences
	Unit 3	Financial Structure and Membership
	A	Meaning of the term 'Capital', Shares – Kinds, Equity Shares and Preference Shares (including distinction), Raising of Capital, Public

		issue of shares, Right Shares/Bonus Shares, Allotment of Shares, Essentials of Valid Allotment,		
	B	Borrowings and Debentures – Characteristics, Kinds of Charges,		
	C	Members vs. Shareholders, Methods of becoming a Member, Termination of Membership, Rights and Duties of Members		
	Unit 4	Company Management and Meetings		
	A	Directors - Types and Number of Directors, Managing Director, Whole Time Director -Qualification and Disqualification of Directors, Appointment of Directors, Number of Directorship, Removal of Directors, Powers and Liabilities of Directors, Remuneration of Directors		
	B	Company Meetings I –Board Meetings, when to hold, Agenda, Quorum, Passing of Resolutions, Minutes,		
	C	Company Meetings –II – General Meetings and its types, notice, Resolution – Ordinary and Special Resolution distinguished, Minutes		
	Unit 5	Winding up and its Process		
	A	Winding Up-Kinds; differences between Winding up and dissolution of a company		
	B	Compulsory Winding up and its mode and process, effect		
	C	Voluntary Winding up and its process, Appointment Of Official Liquidator And Duties.		
	Mode of examination	Theory		
	Weightage Distribution	CA	MTE	ETE
		25%	25%	50%
	Text book/s*	Kapoor GK, A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013; 24 th Edition, 2022 Taxmann Publication		
	Other References	1. The New Company Law, Dr N.V. Paranjape, Central Law Agency 2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House 3. Gupta Company Adhiniyam Sahitya Bhawan Publication (Hindi and English) 4. The Companies Act, 2013		

COST ACCOUNTING

School: SBS		Batch: 2024-2027
Program: B.COM(H)		Current Academic Year: 2025-2026
Branch:		SEMESTER –III
1	Course Code	BCC202
2	Course Title	COST ACCOUNTING
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	COMPULSORY
5	Course Objective	This course discusses basic concepts of cost accounting and control. COURSE OBJECTIVES This course is designed to Help the participants to become intelligent users of cost information for (a) Computing cost of product/ process/ project/ activity. (b) Controlling and managing the cost (c) Decision making like pricing, Make or buy, profit planning. (d) Planning and Budgeting.
6	Course Outcomes	CO1: Describe the basic concepts of cost and cost accounting system in the organization. CO2: Identify and understand the accounting for material, labor and inventory. CO3: Apply the practical knowledge used in computation of wages, bonus schemes and overheads CO4: Analyse the practical activities using unit costing techniques CO5: Plan, and execute practical activities using process techniques CO6: Examine the practical problems using contract and operating costing.
7	Course Description	The main Objective of Cost Accounting is to offer a career that offers opportunities to Commerce students; however, good analytical skills help a lot in this field. Thus, choosing Cost Accounting as a career is a wise option for those who are interested in growing fast in their careers and those who wish to get exposure to industrial accounting at an early stage itself.
8		
	Unit 1	Introduction to Cost Accounting and Material Management.
	A	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting,
	B	Classification of Costs, Cost Unit and Cost centres, Objectives and Limitations of cost accounting

	C	Materials: Purchase, Storage and Control of Material, Methods of Pricing Material Issues: FIFO, LIFO and Average Methods. Techniques of inventory controls: Stock Levels, EOQ, ABC analysis and JIT.		
	Unit 2	Accounting and Control of Labour & Overheads		
	A	Labour: Meaning and Components of Labour Cost. Computation of Wages and bonus schemes- Halsey and Rowan premium plan,		
	B	Taylor's differential piece rate plane, Accounting and Control of Idle Time and Overtime.		
	C	Labour Turnover- Meaning and Calculation, Overhead Meaning and classification.		
	Unit 3	Unit /Output Costing		
	A	Unit output costing: Concept of and need for unit output costing;		
	B	Treatment of stocks, Statement of Cost, Items not included in cost sheet.		
	C	Preparation of Cost Sheet.		
	Unit 4	Process Costing		
	A	Process costing: Meaning, features and advantages of process costing. Types of industries in which Process costing method is used.		
	B	Preparation of process accounts; treatment of normal losses, abnormal wastage and abnormal gains.		
	C	Meaning and difference of By-products and Joint products Treatment of joint product and by-product.		
	Unit 5	Contract and Operating Costing		
	A	Contract costing- Meaning, features and advantages of a contract and contract costing. Types of industries in which contract costing method is used.		
	B	How the profit transferred to the P & L account contract costing? Calculation of profit or loss when contract is completed.		
	C	Calculation of profit or loss when contract is incomplete. Operating Costing: Meaning and features.		
	Mode of examination	Theory, concepts and data interpretation		
	Weightage Distribution	CA	MTE	ETE
		25%	25%	50%
	Text book/s*	Cost Accounting: M.N Arora, Vikas Publication Jain S.P. and Narang K.L: Cost Ac Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English) counting; Kalyani New Delhi.zMaheshwari S.N: Advanced Problems and		

		Solutions in Cost Accounting; Sultan Chand, NewDelh
	Other References	Tulsian P.C; Practical Costing: Vikas, New Delhi. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.

BUSINESS REGULATORY FRAMEWORK

School: SBS		Batch: 2024-2027
Program: B.COM(H)		Current Academic Year: 2025-2026
Branch:		SEMESTER -III
1	Course Code	: C010303T/BCN203
2	Course Title	BUSINESS REGULATORY FRAMEWORK
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
Course Type		COMPULSORY
5	Course Objective	The objective of this course is to provide basic knowledge of the provisions of The Indian contract Act 1872, Sales of goods Act 1930, The Indian Companies Act, 2013 and Negotiable Instruments Act, 1889 along with their relevant cases.
6	Course Outcomes	CO1: To acquaint with the Indian Legal System. CO2: To describe how the legal framework affects both businesses as well as individuals. CO3: To prepare them to apply the various laws to a given situation (case studies). CO4: To develop concise legal arguments in a logical manner. CO5: To improve upon communication and interpersonal skills and various laws in light of changing environment. CO6: To analyze the applications of various negotiable instruments
7	Course Description	The scope of Business law is very wide and varied. It includes law relating to contracts, sale of goods, companies, negotiable instruments.
8		
	Unit 1	The Indian Contract Act, 1872
	A	Indian Contract Act, 1872: Definition & Nature of Contract, Essentials of valid contract; Classification of contract
	B	Offer & Acceptance; Capacity of Parties; Free consent; Consideration
	C	Performance of contracts; Discharge of Contract; Quasi Contracts; Breach of Contract & its Remedies
	Unit 2	The Sales of Goods Act, 1930
	A	Sale of Goods Act, 1930: Contract of Sale of Goods,
	B	Conditions & Warranties; Transfer of Ownership,

	C	Performance of the Contract: Remedial Measures; Rights of unpaid seller, Actionable Claims.		
	Unit 3	The Indian Companies Act,2013 - Introduction		
	A	Introduction of Company, Nature ,Scope , features of company Difference between different forms of organization.		
	B	Different types of companies & its features.		
	C	Formation of Company – AOA & MOA.		
	Unit 4	The Indian Companies Act,2013 – capital structure		
	A	Prospectus & its types and requirements		
	B	Share capital; Types of shares; Issue of Shares & allotment of shares; Forfeiture & Reissue of Shares; Surrender of shares		
	C	Debenture & its types; difference between shares & debentures; types of debentures; Rights of debenture holders.		
	Unit 5	Negotiable Instruments Act,1889		
	A	Negotiable Instrument Act, Types of negotiable instruments.		
	B	Parties to instruments, Holder and Holder in due course,		
	C	Dishonour of Negotiable Instruments, Payment in due Course.		
	Mode of examination	Theory, concepts and data interpretation		
	Weightage Distribution	CA	MTE	ETE
		25%	25%	50%
	Text book/s*	Chandha P.R: Business Law; Galgotia, New Delhi. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English)		
	Other References	. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill.		

School: SBS		Batch: 2023-2027
Program: B.COM(H)		Current Academic Year: 2024-2025
Branch:		SEMESTER -III
1	Course Code	BCC 204
2	Course Title	Inventory Management
3	Credits	3
4	Contact Hours (L-T-P)	3-0-0
	Course Type	ELECTIVE
5	Course Objective	Students understand how to use basic concepts, strategies and techniques to analyze a variety of inventory systems and make optimal decisions for the improvement of these systems.
6	Course Outcomes	After completing this course a student will have: CO1: Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management. CO2: Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance. CO3: Ability to identify the appropriate method and techniques of Inventory management for solving different problems. CO4: Ability to apply basic Inventory management principles to solve business and industry related problems. CO5: Ability to understand the concept of Working Capital Management CO6 : Ability to understand Inventory control techniques & Disposal of Obsolete and Scrap items
7	Course Description	This course explains the dynamics of inventory management's principles, concepts, and techniques as they relate to the entire supply chain, including customer demand, distribution, and product transformation processes. The inter-relationships of all functions are examined. Emphasis is placed on the ramifications of inventory management. The methods and techniques for reducing the cost of holding goods while providing an efficient and effective service to their customers are covered.
8		
	Unit 1	Inventory Management
	A	Inventory Management: Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management,

	B	Howto improve inventory management, perpetual inventory system, what are inventory costs, Role of InventoryManagement, Methods of Inventory		
	C	Management, Benefits of good Inventory Management		
	Unit 2	Concept and Valuation of Inventory		
	A	Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels		
	B	Effects of excess inventory on business, Product Classification, Product Coding		
	C	Lead Time, Replenishment Methods.		
	Unit 3	Management of Working Capital		
	A	Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital financing,		
	B	Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio,		
	C	Cash ratio and working capital turnover ratio.		
	Unit 4	Inventory Control		
	A	Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control		
	B	Types of Inventory, Impact of Inventory Inaccuracy		
	C	Disposal of Obsolete and Scrap items, Reasons for Obsolescence		
	Unit 5	Techniques of Inventory Control		
	A	Techniques of Inventory Control – EOQ, ABC, VED, and JIT		
	B	Determination of Inventory levels – EOQ Model		
	C	Control of Obsolescence, Control of Scrap		
	Weightage Distribution	CA	MTE	ETE
		25%	25%	50%
	Text book/s*	Muller M. (2011), Essentials of Inventory Management, AMACON.		
	Other References	Narayan P. (2008), Inventory Management, Excel Books. Gopalkrishnan P. (1977), Materials Management, PHI		

Research Based Learning- 1

School: SSBS		Batch: 2024-2028
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2025-2026
Branch:		Term: III
1	Course Code	RBL001
2	Course Title	Research Based Learning :1 (RBL1)
3	Credits	0
4	Contact Hours (L-T-P)	0-0-4
	Course Status	Compulsory/Audit
5	Course Objective	To develop the basic research skills and understanding the process of a research plan.
6	Course Outcomes	On the completion of this Course, the students would be able to: CO1: The student will be able to understand the concepts and components of research. CO2: The student will be able to understand the steps involved in formulation of Dissertation and Research Project/Plan. CO3: The student will be able to identify the research field. CO4: The student will be able to identify the research gaps. CO5: The student will be able to identify the research problem based on the existing literature/work. CO6: The student will be able to finalize a Dissertation/Research project title based on understanding the research concepts, steps involved, need of the study, and existing literature.
7	Course Description	Research-based learning (RBL) presents as an alternative learning model that can develop the critical thinking skills. The research-based learning is conducted under constructivism which covers four aspects: learning which constructs student's understanding, learning through developing prior knowledge, learning which involves social interaction process, and meaningful learning which is achieved through real-world experience. The major focus is to engage students in the inquiry process where they formulate questions, conduct investigations, apply information and media to learning, and generate products that illustrate learning. The 5E learning cycle adopted for RBL leads students through five phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in greater benefits concerning student's ability for scientific inquiry.

8	Outline syllabus
	Guidelines for Research Based Learning Report As per course-curriculum of BBA /B.com /BA (eco) the Research based learning will be conducted in third Term:(audit), forth Term: (audit), fifth Term: (2 credit), and sixth Term: (2 credit). The course content includes: • Publishing research paper and development of the product/process /case that the students work on during the Term: to demonstrate identified problem through extensive literature. • Students work on the projects in teams with four students per team, and teams may form in interdisciplinary nature. • The deliverables for the projects include submission of reports on regular basis as per the rubrics. • The students also present their work at the end of the Term: in the presence of external experts in the form of Written and oral communication components are intertwined with the project deliverables through required project reports and oral project presentations. • It is recommended that the all activities are to be record on regular basis and proper documents are to be maintained by students and faculty mentor. • The report should be prepared in the consultation of the faculty guide and the student should be in regular touch with the faculty guide to complete the work. • The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 25%. The plagiarism report has to be attached within the research report at the end. • The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted. The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:
	RBL 1: Zeroth Level/Title approval phase, it would have three levels of evaluation divided into three phases. The review of work in progress would be in three phases in RBL 1(R0, R1, R2) Annexures I/R1.1/R1.2

	R0		
	A	Information collection and analysis of identified problem: Student collects information from multiple sources and analyzes the information in-depth.	
	B	Knowledge Acquired on Problem Domain: Complete explanation of the key concepts of the identified problem.	
	C	Appropriateness of Problem Title: Title is clearly defined and context for research provided	
	R1		
	A	Interpreting Findings from the Collected Information: Student provides a logical interpretation of the findings and reaches a conclusion.	
	B	Creativity and Originality in Problem:	
	C	Scope of Problem: Effectively defines the scope of the research question or problem.	
	R2		
	A	Literature Review of Problem Domain: Collects a detailed and extensive explanation of the specifications. Clearly elaborated the limitations and benefits of the existing systems.	
	B	Knowledge of related problem and proposed use of resources and methodology/ approach / tool: Extensive knowledge related to the problem. Synthesizes in-depth information from relevant sources representing various points of view/approaches.	
	C	Synthesis of Idea/Problem: demonstrated insight into problem; conclusions strongly supported	
	Oral Communication (Presentation), Report Writing and Submission after every review process		
	Mode of examination	CA and Oral presentation	
	Assessment Criteria	CA	Report and oral presentation
		25%	75%
	Other References	Medema, S., & Samuels, W. (1996). <i>Foundations of research in economics: how do economists do economics?</i> Edward Elgar Publishing. Malhotra, N., Nunan, D., & Birks, D. (2017). <i>Marketing research: An applied approach</i> . Pearson. Wilson, A. M. (2006). <i>Marketing research: an integrated approach 2nd edition</i> . FT Prentice Hall.	

Essential Skills for 21st Century Professionals

School: SSBS		Batch: 2024-2028
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year 2025-2026
Branch:		Term: 3
1	Course Code	VOS202
2	Course Title	Essential Skills for 21st Century Professionals
3	Credits	03
4	Contact Hours (L-T-P)	0-0-6
	Course Type	
5	Course Objectives	The course aims at helping students with entrepreneurial bent of mind to 1. Recognize and utilize their creative potential. 2. Understand the basic fundamentals of idea generation and its evaluation to be able to chart innovative solutions to the problems presented to them 3. Be familiar with the concept and the importance of design thinking in innovative problem solving 4. Understand the role and nuances of contemporary business models and its role in fostering innovation 5. The course helps prepare students of entrepreneurship to provide innovative solutions to the problems in their entrepreneurial journey.
6	Course Outcomes	The student will be able to CO1: Relate the importance of creativity and innovation in professional life CO2: Understand and implement idea generation techniques CO3: Identify design techniques that are useful development of new ideas. CO4: Analyze or select an innovative idea to address business opportunities and problems. CO5: Recommend feasible innovative solutions in business problems/cases presented to them. CO6: Acquire satisfactory competency through Free Speech
7	Course Description	Creativity and innovation are essential skills for the development of professionals, and critical to the survival of existing organizations, especially in today's highly competitive environment. This module is designed to introduce participants to the use of creativity and design thinking to help them develop more innovative business solutions. It also emphasizes the importance of familiarity with design thinking to further their innovative potential.
8	Outline syllabus	
	Unit 1	Creativity & Innovation: Overview

B	Design thinking as a tool to foster creativity and innovation	
C	Utilizing Design thinking for creative problem solving	
Mode of examination	Practical	
Weightage	Internal	ETE
Distribution	25%	75%
Textbook/s*	• The Creative Thinking Handbook, Your Step- by-Step Guide to Problem Solving in Business, Chris Griffiths, Kogan Page, 2019 • Managing Innovation Integrating Technological, Market and Organizational Change, 4th Edition, Joe Tidd and John Bessant	
Other References	Edward De Bono, 'Six Thinking Hats' HBR Article: "What Design Thinking Is Doing for the San Francisco Opera", David Hoyt and Robert I. Sutton TED Talk: How AirBnB Designs for Trust Kaufman, James C., Beghetto, Ronald A., Beyond Big and Little: The Four C Model of Creativity, Review of General Psychology, Vol. 13, Nr. 11-12, 2009 Kirton, Michael J., Adaptors and Innovators, Cengage Learning EMEA, 2nd edition, 1994. Tan, Gilbert, Managing Creativity in Organizations: A Total System Approach, in: Creativity and Innovation Management, 7 (1), p.23-31, 1998	

School: SSBS		Batch : 2024-2028	
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Academic Year: 2025-2026	
Branch:		Term:: III	
1	Course Code	ARP207	Course Name : Logical Skills Building and Soft Skills
2	Course Title	Logical Skills Building and Soft Skills	
3	Credits	2	
4	Contact Hours (L-T-P)	1-0-2	
	Course Status	Active	
5	Course Objective	To enhance holistic development of students and improve their employability skills. To provide a 360 degree exposure to learning elements of Business English readiness Programme, behavioural traits, achieve softer communication levels and a positive self-branding along with augmenting numerical and altitudinal abilities. To step up skill and upgrade students' across varied industry needs to enhance employability skills. By the end of this Term:, a student will have entered the threshold of his/her 1 st phase of employability enhancement and skill building activity exercise.	
6	Course Outcomes	After completion of this course, students will be able to: CO1: Ascertain a competency level through Building Essential Language and Life Skills CO2: Build positive emotional competence in self and learn GOAL Setting and SMART Goals techniques CO3: Apply positive thinking, goal setting and success-focused attitudes, time Management, which would help them in their academic as well as professional career CO4: Acquire satisfactory competency in use of aptitude, logical and analytical reasoning CO5: Develop strategic thinking and diverse mathematical concepts through building number puzzles CO6: Demonstrate an ability to apply various quantitative aptitude tools for making business decisions	

7	Course Description	This Level 1 blended training approach equips the students for Industry employment readiness and combines elements of soft skills and numerical abilities to achieve this purpose.
8	Outline syllabus - ARP 207	
	Unit 1	BELLS (Building Essential Language and Life Skills)
	A	<i>Know Yourself: Core Competence.</i> A very unique and interactive approach through an engaging questionnaire to ascertain a student's current skill level to design, architect and expose a student to the right syllabus as also to identify the correct TNI/TNA levels of the student.
	B	Techniques of Self Awareness Self Esteem & Effectiveness Building Positive Attitude Building Emotional Competence
	C	Positive Thinking & Attitude Building Goal Setting and SMART Goals - Milestone Mapping Enhancing L S R W G and P (Listening Speaking Reading Writing Grammar and Pronunciation)
	Unit 2	Introduction to APTITUDE TRAINING- Reasoning- Logical/ Analytical
	A	Syllogism Letter Series Coding, Decoding , Ranking & Their Comparison Level-1
	B	Number Puzzles
	C	Selection Based On Given Conditions
	Unit 3	Quantitative Aptitude
	A	Number Systems Level 1 Vedic Maths Level-1
	B	Percentage ,Ratio & Proportion Mensuration - Area & Volume Algebra
	Unit 4	Verbal Abilities - 1
	A	Reading Comprehension
	B	Spotting the Errors
	Unit 5	Time & Priority Management
	A	Steven Covey Time Management Matrix
	B	Creating Self Time Management Tracker
	Weightage	<i>Class Assignment/Free Speech Exercises / JAM - 60% </i>

	Distribution	<i>Group Presentations/Mock Interviews/GD/ Reasoning, Quant & Aptitude - 40%</i>
	Text book/s*	<i>Wiley's Quantitative Aptitude-P Anand Quantum CAT - Arihant Publications Quicker Maths- M. Tyra Power of Positive Action (English, Paperback, Napoleon Hill) Streets of Attitude (English, Paperback, Cary Fagan, Elizabeth Wilson) The 6 Pillars of self-esteem and awareness - Nathaniel Brandon Goal Setting (English, Paperback, Wilson Dobson</i>

SHARDA UNIVERSITY

Sharda School of Business Studies

Batch: 2022-2026

Program / Branch: B.Com (Hons.)

TERM: V

Session: 2024-2025

S. No.	Paper ID	Course Code	Courses	Teaching Load			Credits	Remarks
				L	T	P		
THEORY COURSES								
1.	26125	BCN301	Corporate Accounting (Core Course	5	0	0	5	NEW
2.	26126	BCN302	Goods and Services Tax (Course Course)	5	0	0	5	NEW
Any two to be chosen (From 3, 4 & 5)								
3.	26139	BCN303	Business Finance	4	0	0	(4+4)= 8	NEW
4.	26140	BCN304	Principles and Practices of Insurance					NEW (Not Running)
5.	26141	BCN305	Monetary Theory and Banking in India					NEW
Practical/Viva-Voce/Jury								
6.	31426	RBL003	Research Based Learning (RBL-3)	0	0	4	2	NEW
7.	31550	COC501	Analytic Ability and Digital Awareness (Co-curricular Course)	0	0	4	0	NEW
8.	26314	INC005	Industry Connect (Summer Internship Project)	0	0	4	0	NEW
9.	26319	VAC201	Financial Market Environment	0	0	0	0	NEW
TOTAL CREDITS							20	

Signature of Branch Coordinator/HOD

Signature of Dean

SHARDA UNIVERSITY

Sharda School of Business Studies

Batch: 2022-2026

Program / Branch: B.Com (Hons.) International Accounting and Finance TERM: V

Session: 2024-2025

S. No.	Paper ID	Course Code	Courses	Teaching Load			Credits	Remarks
				L	T	P		
THEORY COURSES								
1.	26125	BCN301	Corporate Accounting (Core Course	5	0	0	5	NEW
2.	26126	BCN302	Goods and Services Tax (Course Course)	5	0	0	5	NEW
3.	25535	BCM327	Advance Financial Management (ACCA 10)	4	0	0	4	OLD
4.	25536	BCM328	Advance Performance Management	4	0	0	4	OLD
Practical/Viva-Voce/Jury								
5.	31426	RBL003	Research Based Learning (RBL-3)	0	0	4	2	NEW
6.	31550	COC501	Analytic Ability and Digital Awareness (Co-curricular Course)	0	0	4	0	NEW
7.	26314	INC005	Industry Connect (Summer Internship Project)	0	0	4	0	NEW
8.	26319	VAC201	Financial Market Environment	0	0	0	0	NEW
TOTAL CREDITS							20	

Signature of Branch Coordinator/HOD

Signature of Dean

CORPORATE ACCOUNTING

School: SSBS		Batch: 2024-2028
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2026-2027
Branch:		Term:: FIFTH
1	Course Code	C010501T / BCN301
2	Course Title	Corporate Accounting
3	Credits	5
4	Contact Hours (L-T-P)	5-0-0
Course Type		COMPULSORY
5	Course Objective	Construct the financial statements of company within the frame work of Ind AS 2. Develop a process for redemption of Preference shares 3. Construct the Restructuring of capital structure in the financial statement of Joint stock company ltd. 4. Calibrate the procedure involved in Amalgamation of companies 5. Calibrate the procedure involved in Absorption of companies 6. Explain the implication of unethical accounting practices on the society
6	Course Outcomes	After successful completion of course the students would be able to - CO1.knowledge of the concepts related to the monetary transactions of a company CO2.understand the need for these financial transactions in a company CO3.apply the various concepts to value the different components affecting the financial statements of acompany CO4.analyse these components in the light of their effect on the company CO5. evaluate the various accounting procedures in light of dynamic environmental changes CO6. Develop the procedure involved in Amalgamation of companies
7	Course Description	This course covers the characteristics of the Indian accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues, such as, accounting for non-current assets, accounting for intangible assets, accounting for liabilities and owners' equity, and provides a comprehensive coverage of consolidation issues and equity investments.
8		
	Unit 1	

	A	Shares: Features, Types of Shares,		
	B	Between Preference Shares And Equity Shares, Share		
	C	Capital And Its Types. Issues, Forfeiture And ReIssue Of Shares, Redemption Of Preference Shares.		
	Unit 2			
	A	Debentures: Features & Types , Issue And Redemption Of Debentures, Profit Prior To Incorporation		
	B	Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation.		
	C	Final Accounts, General Instruction For Preparation Of Balance Sheet And Statement Of Profit And Loss		
	Unit 3			
	A	Valuation Of Goodwill: Meaning And Nature Of Goodwill, Needs		
	B	And Methods Of Valuation Of Goodwill, Valuation Of Shares		
	C	Need And Methods Of Valuation Of Shares.		
	Unit 4			
	A	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14		
	B	Meaning, Characteristics And Objectives Of Amalgamation		
	C	Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External.		
	Unit 5			
	A	Meaning and importance of cash flow statement, operating Activity, Financial activity,		
	B	Investing Activities, Indirect method of cash flow statement Unit V Financial Statements analysis		
	C	Ratio analysis its meaning, advantages and disadvantages, Types of ratios, Interpretation of ratio, Common size statements, Trend analysis		
	Mode of examination	THEORY		
	Weightage Distribution	CA	MTE	ETE
		25%	25%	50%
	Text book/s*	Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company (Hindi and English)		
	Other References	Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English)		

GOODS & SERVICES TAX

School: SSBS		Batch: 2024-2028
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2026-2027
Branch:		Term:: V
1	Course Code	C010502T / BCN302
2	Course Title	GOODS & SERVICES TAX
3	Credits	5
4	Contact Hours (L-T-P)	5-0-0
	Course Type	COMPULSORY
5	Course Objective	To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post- GST period. To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.
6	Course Outcomes	After successful completion of course the students would be able to - CO1. knowledge of the concepts related to the monetary transactions of a company CO2. understand the need for these financial transactions in a company CO3. apply the various concepts to value the different components affecting the financial statements of a company CO4. analyse these components in the light of their effect on the company CO5 evaluate the various accounting procedures in light of dynamic environmental changes. CO6: To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes
7	Course Description	The GST module is a comprehensive guide to the Goods and Service Tax regulations. GST course covers the practical aspects of Good and Service Tax (GST) including registration, returns and in-depth accounting and recording of GST transactions.
8		
	Unit 1	
	A	Indirect Tax: Meaning, Features, Difference Between Direct And Indirect Tax,
	B	Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During Pre GST Era.

	C	GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST, UTGST, And Important Definition		
	Unit 2			
	A	Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism		
	B	Invoicing Provisions, Provisions Related With Change Changes In GST Rate.		
	C	Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability		
	Unit 3			
	A	Input Tax Credit ITC: Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC,		
	B	Matching, Reversal And Reclaim Of ITC. Payment Under GST: Manner Of Payment Of GST Liability, Concept Of Electronic		
	C	Cash Credit And Liability Ledger, Refund Of Excess GST. Return: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment		
	Unit 4			
	A	Registration: Meaning Of Final Registration		
	B	Compulsory Registration, and Procedure		
	C	Cancellation Of Registration		
	Unit 5			
	A	Accounts And Records: Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records		
	B	Invoice: Format, Types Debit And Credit Note, Voucher Audit:		
	C	, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.		
	Mode of examination	THEORY		
	Weightage Distribution	CA	MTE	ETE
		25%	25%	50%
	Text book/s*	Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi		
	Other References	Agarwal Rajke advanced handbook on GST background material on model GST law Sahitya Bhawan Publications		

BUSINESS FINANCE

School: SSBS		Batch: 2024-2028
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2026-2027
Branch:		V
1	Course Code	C010503T / BCN303
2	Course Title	BUSINESS FINANCE
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Core
5	Course Objective	This course is designed to provide students with a foundation of both personal and corporate business finance concepts and applications
6	Course Outcomes	After successful completion of course the students would be able to - CO1: Describe the basic concepts and key terms used in Financial Management. CO2: Infer the relevance of decision making under various available alternatives. CO3: Apply the various tools and techniques used in financial decision making for shareholders' wealth maximization. CO4: Distinguish amongst the various alternatives in the view of valuation of firm. CO5: Evaluate the various financial decisions in the light of changing environment CO6: This course is to help students understand the conceptual framework of Business Finance.
7	Course Description	This course is a survey of the basic principles and concepts used in the financial management of a business enterprise
8		
	Unit 1	
	A	Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting
	B	Meaning Nature And Importance Investment Decisions
	C	Evaluation Criteria
	Unit 2	
	A	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt

	B	Preference Shares, Equity Shares And Retained Earnings, Combined(Weighted)		
	C	Cost Of Capital, Capitalization-Meaning ,Over capitalization		
	Unit 3			
	A	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds:		
	B	Long Term Funds, Short Term Funds, Nature Significance		
	C	Determinants Of Working Capital		
	Unit 4			
	A	Time value of Money, Uses of simple and Compound interest in business finance		
	B	Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange		
	C	(BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure		
	Unit 5			
	A	Meaning and importance of cash flow statement, operating Activity, Financial activity		
	B	Investing Activities, Indirect method of cash flow statement		
	C	Financial Statements analysis Ratio analysis its meaning, advantages and disadvantages, Types of ratios, Interpretation of ratio, Common size statements, Trend analysis		
	Mode of examination	THEORY		
	Weightage Distribution	CA	MTE	ETE
		25%	25%	50%
	Text book/s*	Avadhani V A Financial System Bhalla VK Modern Working Capital Management		
	Other References	Khan NY And Jain PK Financial Management Tax And Problems Pandey I M Financial Management		

Monetary Theory & Banking in India

School: SSBS		Batch: 2024-2028
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2026-2027
Branch:		Term:: V
1	Course Code	C010505T / BCN305
2	Course Title	Monetary Theory and Banking in India
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	DSE
5	Course Objective	This course explores a wide range of topics involving money, financial institutions and financial markets, and the links between the financial sector and the central bank. We also examine the importance of banks and other financial institutions in the economy, and how information asymmetries and regulation have shaped their evolution.
6	Course Outcomes	After successful completion of course the students would be able to - CO1- Discuss the working model of financial systems and its application in Current retrospective. CO2- Identify the critical components and roles of the Financial System and the systematic understanding of instruments managing the market. CO3- Demonstrate the correct understanding & analysis for working of Monetary Theory & movement of Interest Rates with all macro and micro economic factors. CO4- Assess the different financial institutions working in Indian economy and its impact on different economic indicator movements. CO5- Appraise the Financial market terminology and anticipate movement in stock prices and get the systematic understanding of Money and Capital Market. CO6: The course expose the students to the working for money and financial system prevailing in India
7	Course Description	This course has two main objectives. One is to study the role played by banks in modern monetary economies and financial markets, including issues arising from bank regulation, the role of banks in financial intermediation, and the significance of bank behavior in monetary policy.
8		
	Unit 1	
	A	Money: Functions, Alternative Measures To Money Supply In India And Their Different Components

	B	Meaning And Changing Relative Importance Of Each Component, High Powered Money		
	C			
	Unit 2			
	A	Indian Banking System: Definition Of Bank, Commercial Banks, Importance And Functions		
	B	Structure Of Commercial Banking System In India.		
	C	Regional Rural Banks, Cooperative Bank In India		
	Unit 3			
	A	Development Banks And Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Of Institutional Credit		
	B	Problem Between The Government And The Commercial Sector,		
	C	Inter-Sectoral And Inter- Regional Problems, Problem Between Large And Small Borrowers.		
	Unit 4			
	A	The Reserve Bank of India: Functions, Instruments Of Monetary And Credit Control		
	B	Main Features Of Monetary Policy Since Independence		
	C	Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflation		
	Unit 5			
	A	Process Of Credit Creation By Banks		
	B	Determination Of Money Supply And Total Bank Credit.		
	C	Case Analysis		
	Mode of examination	THEORY		
	Weightage Distribution	CA	MTE	ETE
		25%	25%	50%
	Text book/s*	Saha SK Indian Banking System SBPD Publication (Hindi and English) Deshmukh And Indian Banking System Chandralok Prakashan (Hindi and English)		
	Other References	Khan M Y Indian Financial System Theory And Practice		

Research Based Learning: 3 (RBL3)

School: SSBS		Batch: 2024-2028
Programme: B.Com./B.Com.(Hons./ Hons. With Research		Current Academic Year: 2026-2027
Branch:		Term.: V
1	Course Code	RBL003
2	Course Title	Research Based Learning :3 (RBL3)
3	Credits	2
4	Contact Hours (L-T-P)	0-0-4
	Course Status	Compulsory
5	Course Objective	The purpose of this course is that the student can publish the work of research.
6	Course Outcomes	On the completion of this Course, the students would be able to: CO1: The student will be able the schedule the research work flow. CO2: The student will understand what is data (primary and secondary) CO3: How data collection can be done with sampling technique. CO4: The student will understand the importance of data management CO5: The student will learn to examine the data collection tool validity and reliability CO6: The student will be able to execute the work flow of their research plan.
7	Course Description	Research-based learning (RBL) presents as an alternative learning model that can develop the critical thinking skills. The research-based learning is conducted under constructivism which covers four aspects: learning which constructs student's understanding, learning through developing prior knowledge, learning which involves social interaction process, and meaningful learning which is achieved through real-world experience. The major focus is to engage students in the inquiry process where they formulate questions, conduct investigations, apply information and media to learning, and generate products that illustrate learning. The 5E learning cycle adopted for RBL leads students through five phases: Engage, Explore, Explain, Elaborate, and Evaluate which results in greater benefits concerning student's ability for scientific inquiry.
8	Outline syllabus	
		Guidelines for Research Based Learning Report
		As per course-curriculum of BBA /B.com /BA (eco) the Research based learning will be conducted in third Term:(audit), forth Term: (audit), fifth Term: (4 credit), and sixth Term: (4 credit).

		The course content includes: • Publishing research paper and development of the product/process /case that the students work on during the Term: to demonstrate identified problem through extensive literature. • Students work on the projects in teams with four students per team, and teams may form in interdisciplinary nature. • The deliverables for the projects include submission of reports on regular basis as per the rubrics. • The students also present their work at the end of the Term: in the presence of external experts in the form of Written and oral communication components are intertwined with the project deliverables through required project reports and oral project presentations. • It is recommended that the all activities are to be record on regular basis and proper documents are to be maintained by students and faculty mentor. • The report should be prepared in the consultation of the faculty guide and the student should be in regular touch with the faculty guide to complete the work. • The content of the research report should be original and not copied from any other sources. To justify this, the student has to check the plagiarism of the report through Turnitin software. The plagiarism should be less than 25%. The plagiarism report has to be attached within the research report at the end. • The student should submit the soft copy of the research report to the guide and after getting his/her approval and signature, the final report should be submitted. The report should be original and shall be submitted after checking for plagiarism. Please note the following guidelines for the preparation and submission of the report:
		RBL 3: The review of work in progress would be in two phases in RBL 2(R1 and R2) Annexure 4,6,8 /R3.1/R3.2/R3.3. All review will be done by Internal examiners
		R3.1
	A	Formulation of Work Flow or Block Diagram: All objectives of the proposed work are well defined. Steps to be followed to solve the defined problem are clearly specified
	B	Relevancy of theory if any with respect to the Problem Identified: Applying the theory correctly and clearly establishes their relevance
	C	Initial Implementation: Implements the solution in a manner that addresses thoroughly and deeply multiple contextual factors of the problem.
		R3.2
	A	Data Collection tools if any required to be developed

	B	Testing the reliability and validation of the data collection tool.	
	C	Data collection, sampling design and collection of data scheduling	
		R3.3	
	A	Explanation of the purpose and need of the problem identified: Detailed and extensive explanation of the purpose and need of the project	
	B	Work flow followed and specified: mainly data collection both primary or secondary	
	C	Scrutiny of data and validating the data.	
	Oral Communication (Presentation), Report Writing and Submission after every review process		
	Mode of examination	CA and oral and written presentation	
	Assessment Criteria	CA	Presentation and report
		25%	75%
	Reference books.	Medema, S., & Samuels, W. (1996). <i>Foundations of research in economics: how do economists do economics?</i> Edward Elgar Publishing. Malhotra, N., Nunan, D., & Birks, D. (2017). <i>Marketing research: An applied approach</i> . Pearson. Wilson, A. M. (2006). <i>Marketing research: an integrated approach 2nd edition</i> . FT Prentice Hall.	

School: SSBS		Batch: 2024-2028
Programme: B.Com./ B.Com.(Hons./ Hons. With Research		Current Academic Year: 2026-2027
Branch:		Term:: V
1	Course Code	INC005
2	Course Title	Industry Connect
3	Credits	2
4	Contact Hours (L-T-P)	0-0-4
	Course Status	Qualifying
5	Course Objective	1. Introduce and Acquaint Students with the Concept and Significance of Summer Internship 2. Familiarize Students with functioning of various departments of organization where the students go for the internship 3. Explain the Basic Structure and Content of Summer Internship Report 4. Explain the Relevance and significance of Summer Internship Project.
6	Course Outcomes	CO1: Understanding the fundamentals of internship CO2: Applying the knowledge gain into the practical perspective CO3Examining the functioning of various departments of organization where the students go for the internship CO4: Analyzing the internal and external factors affecting the business and taking the decision CO5: Hypothesizing the problem of the organization and reviewing it CO6: Solving the problem and writing the final internship report
7	Course Description	This course enables students to get practical knowledge of how to do a job, various functions of an organization and will enable them to appreciate the work/job environment.
8	Outline syllabus	
		Guidelines for Research Report
		Every student has to do minimum four to six weeks' mandatory summer internship in any industry/ company. All students have to submit the details of their summer internship to their respective faculty guides and based on student's internship, all students need to prepare summer internship project report also, which will be evaluated for 100 marks (60 internal and 40 external)
		Please consider the following points for the preparation of project report:
	1.	Topic for Project Report - The selected topic should be problem oriented as well as product, market and industry specific. - It must have the potential to make a significant research work of

		products or services in relation to the identified problem. • It should pertain to original and individual work performance. Exactly same work will not be accepted from students. All the same reports will be cancelled and will result in zero marking for the students.
	2.	All students must have summer internship completion/experience certificate from the organization they are joining. This certificate must be attached in the summer internship report.
	3.	The Report will consist of the following: - Cover page on specified format - Certificate from College, signed by the Faculty Supervisor - Certificate from Summer Training Organization - Preface - Acknowledgement - Table of Contents - Suggested headings (You may incorporate more topics as per your learning) • About the summer training organization and the industry • Work done in the company (Students' Profile in Company) • Brief history of the organization • Organizational structure • Performance • Products/services • Competitors • SWOT analysis • Problems encountered • Solutions / Recommended • Key Learnings
	4.	The average size of Report must be 30 - 40 A-4 pages, typed in Times New Roman font size 12, with 1.5 spacing. Chapter Headings and Major Headings must be in Font Size 16 and Sub Headings in Size 14. The margin should be 1-inch on top, right and bottom sides and 1.5-inch margin on left side.
	5.	The page numbering for the pages up to and including Table of Contents should be in Roman small numbers (i.e. i, ii, iii and so on). Thereafter, starting from Part 1, pages should be numbered as 1, 2, 3 and so on.
	6.	In Bibliography of References, detailed reference is required for each data source, whether it is a book, journal, magazine, newspaper, government publication or a website. The format of providing reference: <u>Book</u> Baron Robert A., <i>Psychology</i>, Pearson Education, Fifth Edition, 2008 <u>Journal</u>

		Kahneman D and Tversky Amos., <i>Prospect Theory: An Analysis of Decision under Risk</i>, Econometrica, Volume 47, No. 2, 1979, Page 263 – 291 <u>Magazine</u> Money Today, October 30, 2008, <i>A Road Map to Retirement</i>, Pg 49 <u>Newspaper</u> Business Standard, 16 March 2009, <i>Regulation of Banks</i>, Pg 12 <u>Website</u> RBI Bulletin, March 2009, http://rbidocs.rbi.org.in/rdocs/Bulletin/PDFs/BUL0309.pdf		
	Mode of examination	Theory		
	Weightage	CA	ETE	
	Distribution	60%	40%	

Advanced Financial Management

School: SSBS		Batch: 2024-2026/27
Program: BBA		Current Academic Year: 2024-2025
Branch:		V
1	Course Code	BCM327
2	Course Title	ADVANCED FINANCIAL MANAGEMENT
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
	Course Type	Compulsory
5	Course Objective	1.To acquaint the students with the concepts of Advanced Financial Management and the significance of decision making in finance. 2. To highlight the necessity of managing different risks associated with financing. 3. To appreciate the relevance of different tools used for risk management.
6	Course Outcomes	On completion of this module, the students will be able to CO1: describe the role & responsibilities of Financial Manager. CO2: estimate the risk associated with the project. CO3: apply different tools used to hedge interest rate risk and foreign currency risk. CO4: compare the risk associated with different proposals and prioritize the investment CO5: Demonstrate how risk is assessed & enable students to synthesize related information and evaluate options for most logical and optimal solution such that they would be able to predict and control Debt Equity incurrence and improve results. CO6: Highlight the necessity of managing different risks associated with financing
7	Course Description	This is an introductory course in Advanced Financial Management, focusing on the major decisions made by financial managers of an organization. The course will develop students' analytical and decision-making skills in finance through the use of theory questions and practical problems.
8	Outline syllabus	
	Unit 1	Role & Responsibilities of Financial Manager
	A	-Understand the Key Areas of Responsibility for the Financial Manager. - Understand Agency theory and Strategies for the resolution of stakeholder conflict.
	B	-Objective, Purpose, Content and Key Requirements of Integrated

		Reporting. -Understand Behavioural Finance and Efficient Market Hypothesis. -Discuss different types of biases as an investor.
	C	-Concept, calculation & implication of Macaulay Duration, -Concept, calculation & implication of Modified Duration. -Concept, Calculation & Implication of Risk adjusted WACC - Concept, calculation & implication of Adjusted present value technique (APV).
	Unit 2	International Operations & International Investment Appraisal
	A	-Discuss practical reasons for International Trading. - Understand different types of Trade Barriers. -Discuss Trade agreements & common markets with reference of (WTO, IMF, World Bank).
	B	-Understand Strategic Issues for MNCs. -Calculation for Forecasting foreign exchange rates by Parity, cross rate & changing inflation rates method.
	C	-Understand the impact of taxation, intercompany cash flows and remittance restrictions. -Calculation of Working Capital requirement in foreign projects. -Calculation of NPV & Free cash flows in foreign projects
	Unit 3	The Financing Decision & Option Pricing
	A	-Understand Modigliani and Miller's Theory - Static Trade- off Theory & Pecking order theory
	B	-Overview of Specific Debt Financing Options like Bond Issue, Debenture Issue, Convertible Bond Issue, Mezzanine Finance, Syndicated Loan, -Overview of Specific foreign currency financing options like Eurocurrency Loans, Syndicated Loans, Syndicated Credits, Multiple Option Facilities, Euronotes, Eurobonds.
	C	- Introduction of Call Option, Put Option & drivers of option value, also the effects of drivers of option value. - Understand the Black-Scholes model & how it is used to value call options
	Unit 4	Foreign Exchange Risk Hedging & Strategic Aspects of Acquisitions
	A	- Introduction to various types of forex risk. -Introduction, advantages & disadvantages of Forward contracts. - Characteristics & Forecasting Future Contracts. - Introduction & calculations of Currency options.
	B	-Types of Merger & Acquisitions. - The reasons for growth by acquisition or merger
	C	-Definition & sources of Synergy, Defences against hostile takeover bids. -Understand the advantages & disadvantages of different forms of consideration for a takeover.
	Unit 5	Interest Rate Risk Hedging
	A	- Introduction & Calculation of Interest rate risk & Forward Rate Agreements (FRAs). -Introduction of Options on FRAs

	B	- Introduction & Calculation of Interest Rate Futures & Options on Interest Rate Futures		
	C	- Introduction of Caps, Floors & Collars - Comparison of options & Futures		
	Mode of examination	Theory		
	Weightage Distribution	CA	MTE	ETE
		25%	25%	50%
	Text book/s*	Advanced Financial Management by Association of Chartered Certified Accountants (ACCA)- (Kaplan Publishing)		
	Other References	Advanced Financial Management, Becker Educational Development Corp., 2016		
		Advanced Financial Management, Kaplan Publishing, 2016		
		Advanced Financial Management, BPP Learning Media Ltd., 2016.		

ADVANCED PERFORMANCE MANAGEMENT

School: School of Business Studies		Batch : B.COM-ACCA 2024-2026/27
Program: B.COM (H) ACCA		Current Academic year 2024-2025
Branch:		V
1	Course Code	BCM328
2	Course Title	Advanced Performance Management
3	Credits	4
4	Contact Hours (L-T-P)	4-0-0
Course Type		ELECTIVE
5	Course Objective	This subject aims to- Provide relevant knowledge, skills to the students for exercising professional judgment in selecting and applying strategic management accounting techniques in different business contexts. Enable the students in realizing the significance of proactive approach and promote strategically thinking in anticipating organizational needs, recognizing the wider business environment and dynamics. Equip students to contribute to the evaluation of performance of an organization and its strategic development. Align the strategies/techniques learnt for the achievement of organizational strategic objectives confirming with the stakeholder needs and managers expectations.
6	Course Outcomes	CO1: Define and describe the Strategic Planning and Control models for assessing the organizational performance. CO2: Identify the key external influences on Organizational performance. CO3: Apply appropriate strategic performance measurement techniques for improving organization performance. CO4: Explain the client and Senior Management on the strategic business performance evaluation and on recognizing vulnerability to corporate failure. CO5: Align the strategies/techniques learnt for the achievement of organizational strategic objectives confirming with the stakeholder needs and managers expectations. CO6: Enable the students in realizing the significance of proactive approach and promote strategically
7	Course Description	This course examines the importance of an effective performance management system in helping organizations define and achieve short and long term goals. It

		explains and reinforces the concept that performance management is not a one-time supervisory event, but an ongoing process of planning, facilitating, assessing, and improving individual and organizational performance.		
8	Outline syllabus			
	Unit 1	Strategic Planning & Control		
	A	Concepts of Strategy, Strategic planning ,levels of Strategy, Nature of Strategic Decisions, Introduction to Strategic performance management and its role in strategic planning and Control.		
	B	Environmental Scanning and Internal appraisal analysis, Impact of External factors on performance management, Performance Hierarchy, Performance Management and Control of the organization. SWOT Analysis, BCG, Balanced Score card, Porter’s generic strategies and 5 forces model.		
	C	Changes in the business structure, Environmental and ethical Issues.		
	Unit 2	Impact of Risk & Uncertainty on Organizational performance		
	A	Concept of risk and uncertainty /Understanding the impact of risk and uncertainty on performance management. Types of Risks, Scope and applicability of Risk Management.		
	B	Assess the impact of different risk appetities of stake holders on performance management. Risk analysis techniques assessing business performance.		
	C	Evaluate how risk and uncertainty play an important role in the long term strategic planning and decision making,		
	Unit 3	Performance Management systems and Designs		
	A	Understanding of the performance management systems and designs, Measures of Corporate performance, measuring divisional and evaluating functional performance.		
	B	Sources of management information and Recording and processing methods,		
	C	Management Reports – Evaluate the output reports of an information system in the light of – Best practices in presentation, Mistakes and Conceptions in the use of numerical data used for performance management, Advise on common mistakes and misconceptions in the use of numerical data.		
	Unit 4	Strategic Performance and Measurement		
	A	Understanding of different measures of Performance- Gross profit and operating profit, R OCE,ROI,EPS,EBITDA,RI,NPV,IRR,EVA		
	B	Divisional performance and Transfer pricing issues.		
	C	Non-Financial Performance indicators & Performance Management and Strategic Human Resource Management issues.		
	Unit 5	Performance Evaluation & Corporate Failure		
	A	Alternative views of performance measurement and management.		
	B	Strategic performance issues in complex business structures.		
	C	Predicting and preventing corporate failure		
	Mode of examination	Theory		
	Weightage	CA	MTE	ETE

	Distribution	25%	25%	50%
	Text book/s*	ACCA- Advance Performance Management- KAPLAN PUBLISHING		
	Other References	ICWA-Cost Accounting/Advance performance reporting		