

COURSE CURRICULUM FRAMEWORK UNDER AUTONOMY

Program: BCom in Accounting & Finance

Department: BAF

Semester 1			
Course Code	Course Title	Course Type	Credits
CBAF101	EFFECTIVE COMMUNICATIONS-I I: Effective Communications – Introduction. II: Methods of Communication III: Effective communication Skills IV: Barriers to effective communication		3
CBAF102	FOUNDATION COURSE – I I: OVERVIEW OF INDIAN SOCIETY II: CONCEPT OF DISPARITY – I III: CONCEPT OF DISPARITY – II IV: UNDERSTANDING STRESS AND CONFLICT		2
CBAF103	COMMERCE IN-BUSINESS ENVIRONMENT & ENTREPRENEURSHIP I: INTRODUCTION TO ENTEPREUNERSHIP II: BUSINESS PLANNING PROCESS & FUNDING III: BUSINESS ENVIRONMENT OVERVIEW AND ECONOMIC & POLITICAL ENVIRONMENT IV: Social – Cultural & global Environment		3
CBAF104	QUANTITATIVE METHODS-I I: Basic Maths of Finance II: Uni-Variate Analysis III: Bi-Variate Analysis IV: Measures of Variation & Time Based Data		3
CBAF105	FINANCIAL ACCOUNTING – I I: Nature , Purpose of accounting II: Special Accounts III: Accounting for Special Transactions I IV: Accounting for Special Transactions I		3
CBAF106	COST ACCOUNTING - I I: Introduction & Elements Of Cost II: Elements of Cost: Overheads & Methods III: Methods Of Costing IV: Classification of Costs And Cost Sheets		3
CBAF107	INDIAN FINANCIAL SYSTEMS I: Financial Systems		3

	II: Money Market III: Capital Markets IV: Financial Regulators and Other Financial Instrument.		
SEMESTER 2			
CBAF201	EFFECTIVE COMMUNICATIONS- II I Etiquette and Presentations II Group Discussion and Interviews III Business/Trade letters, Summary and Report Writing IV Interpersonal Relationship and Communication		3
CBAF202	FOUNDATION COURSE –II (ORGANISATIONAL BEHAVIOUR) I Introduction To Organizational Behavior II Diversity In Organizations III Personality And Values IV Organizational Culture		2
CBAF203	BUSINESS ORGANISATION AND MANAGEMENT I Nature and importance of management II Planning and decision making III ORGANISING AND DIRECTING IV CONTROLLING AND OPERATIONS		3
CBAF204	QUANTITATIVE METHODS -II I Probability II Matrices and Determinants III Derivatives and its Application IV Linear programming formulation and solution:		3
CBAF205	FINANCIAL ACCOUNTING-II I Final Accounts of Manufacturing Concerns II Departmental Accounts III Accounting Branches IV Consignment		3
CBAF206	COST ACCOUNTING – II I Contract Costing II Budgeting and budgetary control III Marginal costing and Managerial decision making IV Standard costing		3
CBAF207	FINANCIAL MANAGEMENT-I I Introduction II Financial Decisions III Capital Budgeting IV Management Of Cash		3

SEMESTER 3			
CBAF301	Business Law I I: Indian Contract Act II: Special Contracts III: Other Acts IV: Negotiable Instrument Act 1881		3
CBAF302	Information Technology in Accounting & Finance I Concept of MIS Reports in Computer Environment II Office Productivity Tools I III Office Productivity Tools II IV Adobe Illustrator: Vector based Drawing software		3
CBAF303	E-commerce I Introduction to E-Commerce II E-Commerce Activities III E-Marketing: Traditional Marketing & Digital Marketing IV Implementation of E-comm and security		3
CBAF304	Financial Accounting-III I: Partnership Final Accounts II: Piecemeal Distribution of Cash III Amalgamation of Firms IV Conversion / Sale of a Partnership Firm into a Ltd. Company & LLP		4
CBAF305	Indirect Taxation (GST) I: Introduction to Indirect Taxation and GST II: Levy and Collection of GST III Concept of Supply & Documentation IV Registration & Input Tax Credit and Computation of GST		4
CBAF306	Equity investments- I I Management Principles and Practices II Market of New Issues III Secondary Markets I IV Secondary Markets II		4

CBAF307	Corporate Finance-I IFinancial Decisions IIDiscounted Cash Flow (DCF) Analysis IIIFixed Income Securities IVValuing Stocks		4
SEMESTER 4			
CBAF401	Business Research Methods – I I: Introduction to Research II: Research Design in Accounting and Finance III: Data Collection and Processing IVInterpretation and Report Writing		3
CBAF402	Information Technology in Accounting & Finance –II I MS Access IIAdvanced EXCEL- I IIIAdvanced EXCEL- II IV Computerized Accounting Software -Tally		3
CBAF403	Foundation Course IV-Auditing & Ethics in Accounting & Finance IIntroduction & Company Audit II Vouching , Verification and valuation of assets & Liabilities III Introduction and Overview of Ethics IVIndian Ethical Practices and Corporate Governance		3
CBAF404	Management Accounting IIntroduction to Management Accounting IIFinancial Statement analysis: Ratio analysis IIICash Flow Analysis IVWorking Capital Management		4
CBAF405	Equity Investments – II IIntroduction To Investments II Investments in Equity markets IIIHedging Tools & Techniques IVTrends in Global Markets		4
CBAF406	Corporate Accounting IIssue of Capital & Debentures IIRedemption of Preference Shares		4

	III Redemption of Debentures IV Preparation of Final Accounts of Companies		
CBAF407	Business Economics I Introduction to Macroeconomic Data and Theory II Money, Inflation and Monetary Policy		4
SEMESTER 5			
CBAF501	Corporate Accounting II I: Buyback of Shares II: AS – 13 Investment Accounting III: AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding intercompany holdings) IV: Internal Reconstruction		6
CBAF502	Direct Tax I: Definitions and Residential Status II: Heads of Income – I III: Deductions under Chapter VI A IV: Computation of Taxable Income of Individuals		6
CBAF503	Financial Reporting & Analysis I: Final Accounts of Banking Company II: Final Accounts of Insurance Company III: Non – Banking Financial Companies IV: Environmental Social & Governance Investing		6
CBAF504	Securities Analysis & Portfolio Management I Portfolio Management II Portfolio Management – Valuation III Fundamental Analysis IV Technical Analysis-		4
CBAF505	Marketing in Digital Era (Elective I)/ I Introduction to Basic Marketing Concepts II Marketing Segmentation- Targeting, Differentiation, Market Positioning. III. Marketing Trends & Marketing Analytics IV. Digital Media Marketing		4
CBAF506	Human Resource Management in Accounting & Finance (Elective II) / I Introduction to HRM II Functions of HRM III Human Resource Development IV Compensation Management & Emerging Trends in HRM		

CBAF507	Project Work		4
SEMESTER 6			
CBAF601	<p>Financial Accounting IV I: a)Valuation of Goodwill b)Accounting for Foreign Currency AS-11</p> <p>II) Final Accounts For Electricity Company</p> <p>III) Final Accounts for Cooperative Society</p> <p>IV) Introduction to IFRS</p>		6
CBAF602	<p>International Taxation</p> <p>I) Double Taxation Avoidance Agreement(DTAA)</p> <p>II) International Taxation</p> <p>III)Other Important Concepts of International Taxation</p> <p>IV)Cross Border Transactions</p>		6
CBAF603	<p>Alternative Investment</p> <p>I) Overview of Alternative Investment</p> <p>II) Commodities and Real Estate</p> <p>III)Hedge Funds and Venture Capital Funds</p> <p>IV)Mezzanine Debt and Distressed Debt</p>		6
CBAF604	<p>Enterprise Risk Management</p> <p>I) Introduction to Risk Management</p> <p>II) Evaluation of Risk</p> <p>III)Risk Response and Risk Treatment</p> <p>IV) Risk assurance and Reporting</p>		4
CBAF605	<p>Strategic Management</p> <p>I: Understanding Strategy</p> <p>II: Analyzing Company's Internal Environment</p>		4

	III Strategy Implementation IV: Generic Competitive Strategies		
CBAF606	Project Work		4