

Graduation Programme in Accounting & Taxation (Commerce)

Fundamentals of Accounting ✓ Semester – I	<i>Course Code: UGCOM22J101</i> <i>Nature of Course: Major/Minor</i>
Credits : 4 (3+1)	

Course Description:

This course is designed to provide the basic understanding, knowledge and perspective of Accounting Fundamentals that business organizations use and apply to record, analyze, and interpret the business transactions and help them in the decision making. The course covers Accounting Principles, Concepts, Conventions and basis of accounting; and also acquaint the students with the preparation of Subsidiary-books, Trail Balance, Financial Statements and treatment of Depreciation. Moreover, to keep the students abreast about the use of the computer-technology in the field of accounting, the course also includes the application of Accounting Software/s in the preparation of Subsidiary Books and Financial Statements.

Course Objectives:

The broad course objectives are the following:

1. To enable the learners to have full understanding of basic Accounting Concepts and Conventions, and make them understand different Subsidiary Books, posting of Journal to Ledger, preparation of Trial Balance and rectification of errors.
2. To make the student understand how accounting for Depreciation and Valuation of Inventory is done.
3. To enable the students, acquire the knowledge of Computerized Accounting like Tally and generating reports of Ledger, Trial Balance and Financial statements.

Learning Outcome:

After going through this course, the students are expected to have a clear understanding, knowledge and application of the Accounting skills as used in the business organizations.

Curriculum Details:**Unit – I**

Theoretical Framework: Accounting Principles – Concepts and Conventions, Bases of Accounting; Cash bases and Accrual bases, Accounting equation.
 Identification of Financial Transactions; Source Documents, Journalizing, Rules of Debit and Credit.

(Knowledge, Comprehension and Skill)

Unit – II

Primary Books: Purchase Book, Purchases return Book, Sales Book, Sales Return Book, Cash Book, Petty Cash Book. Secondary Book: Ledger, posting of transactions to Ledger, balancing of ledger.

Trail Balance, Rectification of Errors, Classification of Errors, Location of Errors, Suspense Account, Closure of temporary accounts, Prepare post-closing trail balance, post reversing entries.

(Knowledge, Comprehension and Skill)

Unit – III

Depreciation Accounting, Depreciation and Amortization, Methods used to calculate Depreciation and Valuation of Inventory.

Preparation of Financial Statements – Trading Account, Profit and Loss Account and Balance Sheet.

(Knowledge, Comprehension and Skill)

Unit - IV (Tutorial/Practical) Continuous Assessment

Computerized Accounting Systems

*Tally: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry
Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet.*

Note: The Teacher shall give assignments from the above topics to the students and students shall submit report for evaluation by the concerned teacher.

(Knowledge, Comprehension and Skill)

Suggested Readings:

- P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
- A. K. Bhattacharyya, Financial Accounting for Business Managers, Prentice-Hall, New Delhi.
- S. A. Mccrary, Mastering Financial Accounting Essentials: The Critical Nuts & Bolts, John Wiley & Sons, Inc. New Jersey.
- J. J. Lerner, Bookkeeping & Accounting, McGrawhill, New York.
- S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi.
- R.L. Gupta and V. K. Gupta, Principles and Practice of Accountancy Sultan Chand and Sons, New Delhi.
- J.R Monga, Basic Financial Accounting, Mayur Paper backs, Darya Gang New Delhi.

Note: Latest edition of text books may be used

Chetee University Saunagar

Graduation Programme in Finance (Commerce)

Indian Financial System ✓ Semester- I	Course Code: UGCOM223102 Nature of Course: Major/Minor
Credits : 4 (3+1)	

Course Description:

The course covers the entire gamut of Indian Financial system such as Financial Instruments, Financial Markets, Financial Institutions and Financial Services. It also highlights how important the efficient financial system is for the economic growth & development.

Objectives:

- This course is aimed with the following specific objectives:
- To build conceptual understanding about various aspects of a financial system with particular reference to Indian Financial System;
 - To grasp mechanics of various financial instruments, financial services and institutions;
 - To understand mechanism of various types of financial markets.

Learning Outcomes:

- After going through this course, the students are expected to:
- Have a thorough understanding of the rationale and significance of a financial system in supporting the acceleration of economic growth and development.
 - Have an understanding of different of different money market instruments and how each of the segments of this market operates.
 - How to invest directly or indirectly in the capital market?

Curriculum Details

Unit- I:

Financial Systems: Significance, Functions and structure, Indian financial system, Financial Dualism, Financial Institutions: RBI; Commercial Banks; Developmental Financial Institutions; Financial Services: Classification - Fund Based, Non-Fund Based and Modern Services. SEBI - Role and its Functions.

Unit -II:

- i). Financial Instruments: Debentures, Shares, ADRs, GDRs and ECBs. Treasury Bill, Certificate of Deposit, Commercial Bills and Commercial Paper.
- ii). Money Market: Meaning and Functions, Constituents of Money Market: Call Money Market.

Unit -III

Capital Market: Structure and Functions of Capital Market; Primary Market its role & Functions. Appointment & role of Merchant Bankers, Underwriters, Lead Managers, Brokers, Bankers & Registrars, Allotment of shares, Secondary Market stock exchanges. Types of stock exchanges, Listing & De-listing of securities.

Unit - IV (Tutorial/Practical) Continuous Assessment

Analysis of Indian Stock Markets. Assignment on new developments in the Indian Stock Market. Analysis of Bull and Bear Market phases.

Note: The Teacher shall give assignments from the above topics to the students and students shall submit report for evaluation by the concerned teacher.

Suggested Readings:

- Pathak, Bharti, The Indian Financial System, 2nd Edition, Pearson Education, India 2008
- Khan, M. Y. Indian Financial System, Tata McGraw Hill New Delhi.
- Bhole, L. M., Indian Financial System, Tata McGraw Hill New Delhi.
- Bhole, L. M., Financial Institutions & Markets Structure, Growth & Innovations, Tata McGraw Hill New Delhi.
- Varshney, Indian Financial System Sultan P.N. Chand & Sons, New Delhi.
- Desai, Vasant, The Indian Financial System, Himalaya Publishing House, New Delhi.

Note: Latest edition of text books may be used

Cluster University Seemarg
Graduation Programme in Management (Commerce)

Principles of Management ✓ Semester-I	Course Code: UGCOM22J103 Nature of Course: Major/Minor
Credits : 4 (3+1)	

Course Description:

This course is designed to highlight the genesis of the Management. The course will cover the evolution of management thought, basic concepts, principles and practices.

Course Objectives:

The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Learning Outcomes:

- After completing this course, the student is expected to:
- Develop basis understanding of management thought.
 - Develop an understanding of various management processes: planning, organizing, directing, leading and controlling.

Curriculum Details:

Unit- 1

Management Thought

Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach; Contingency Approach – Lawrence & Lorsch, MBO - Peter F. Drucker.

(Knowledge, Comprehension)

Unit- II

Planning and Organizing

Planning: Concept, Process, Importance and Limitations; Types of Plans. Concept and process of organizing, Span of management, Different types of authority (line, staff and functional), Decentralisation and Delegation of authority.

(Knowledge, Comprehension)

Unit- III

Staffing, Directing and Controlling

Staffing: Concept and process. *Motivation*: Concept, Importance; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory. *Leadership*: Concept, importance and styles; *Communication*: Concept, importance, Process and Types; Barriers to Effective Communication.

Controlling: Concept, Process, Limitations and Principles of Effective Control.

(Knowledge, Comprehension)

Unit - IV (Internal Assessment: Tutorial/Practical)

Concerned Teacher to identify case study from Unit-1, Unit-2 and Unit-3. The Student would analyze the Case and make a presentation of the case.

Each student, at the instructions of the concerned teacher, will submit an assignment and deliver a presentation on the case assigned to him/her.

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. George Terry, *Principles of Management*, Richard D. Irwin
4. Newman, Summer, and Gilbert, *Management*, PHI
5. James H. Donnelly, *Fundamentals of Management*, Pearson Education.
6. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
7. Griffin, *Management Principles and Application*, Cengage Learning
8. Robert Kreitner, *Management Theory and Application*, Cengage Learning
9. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, *Practice of Management*, Mercury Books, London.

Note: Latest editions of text books may be used

16

Christec University Savriagar

Graduation Programme in Commerce - NEP

Financial Services – I Semester – I	Course Code: UGCOM22S102. Nature of Course: Skill
Credits : 4 (2+2)	

Course Description:

This course is designed to provide the basic understanding, knowledge and perspective of financial planning and banking services. Through this course information pertaining to financial literacy is disseminated so as to make students in particular and society in general well acquainted with the knowledge, prerequisites and benefits of different financial services in India.

Course Objectives:

The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.

Learning Outcome:

- After completion of the course, learners will be able to:
1. understand the importance of financial literacy and the institutions providing financial services.
 2. prepare financial plan, budget and manage personal finances.
 3. open, avail and manage services offered by banks.

Curriculum Details:

Unit 1: Financial Planning

Meaning, importance and scope of financial literacy; Prerequisites of financial literacy; Various financial institutions - Banks, NBFCs, Insurance companies and Post offices. Significance of financial services; Financial Planning - Meaning and Importance; Budget and its types - Personal budget, Family budget, Business budget; Surplus and Deficit budget

Unit 2: Banking Services

Types of Banks; Banking products and services; Types of bank deposit accounts; KYC norms; CIBIL; Types of loans and advances; e-banking, ATM, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app based payment system, bank draft and pay order; banking complaints and ombudsman.

Unit 3: Tutorial / Practical

The learners are required to:

- a) prepare personal and family budget for one / six / twelve months based on imaginary figures.
- b) visit any firm / company and prepare a financial plan for it, based on its average growth rate.
- c) prepare a plan for conducting a financial literacy campaign.

Unit 4: Tutorial / Practical

The learners are required to:

- a) visit any bank to explore and assess various products / services offered by the bank to different customer segments.
- b) compare various banking products / services based on time value of money.
- c) visit any bank to assess the procedure for KYC compliance.

Suggested Readings:

- Avadhani, V. A. — *Investment Management*” Himalaya Publishing House Pvt. Ltd., Mumbai.
- Chandra, P. — *Investment Game: How to Win*” Tata McGraw Hill Education, New Delhi.
- Kothari, R. — *Financial Services in India - Concept and Application*” Sage Publications India Pvt. Ltd., New Delhi.
- Milling, B. E. — *The Basics of Finance: Financial Tools for Non-Financial Managers*” Universe Company, Indiana.
- Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. — *Financial Planning*” Sage Publications India Pvt. Ltd., New Delhi.
- Zokaityte, A. — *Financial Literacy Education*” Palgrave Macmillan, London.

Note: Learners are advised to use latest edition of readings.