

Course Code	COM2CJ101				
Course title	FINANCIAL ACCOUNTING				
Type of Course	Major				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about various concepts, principles and conventions about financial accounting				
Course Summary	This course provides an introduction to the principles and concepts of financial accounting. Students will learn how to prepare branch accounts, and statement of non-profit organisation and joint stock companies.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Perceive knowledge on the single-entry system of accounting	U	C	Examinations / Quiz/ Assignment
CO2	Understand the concepts of Branch Accounting and prepare Branch Accounts	An	P	Examinations/ Mini Project / Practical Exercises
CO3	Apply knowledge of accounting process to prepare the final accounts of not- for- profit organisations	Ap	P	Presentation / Group Work Case analysis
CO4	Prepare and analyze financial statements of joint stock companies	Ap	P	Assignments/projects
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 70
I	Introduction to the Single-entry system		11	15
	1	Single Entry System of Accounting: Definition – Objectives - Advantages- Limitations	2	
	2	Distinction between Double entry and Single entry- Types of Single entry	2	
	3	Determination of Profit or Loss under single entry- Statement of Affairs/ Capital comparison method (with Practical Problems)	3	
	4	Distinction between Balance Sheet and Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss- Conversion method (Theory Only)	4	
II	Accounting for Branches		11	15

	5	Branch Accounts-Objectives-features and types	3	
	6	Accounting for branches keeping full system of accounting-Debtor system, Stock and debtor system (Simple problems only)	4	
	7	Independent branches- Cash in transit and Goods in transit	4	
III	Preparation of Financial statements of Not for Profit Organisation		12	20
	8	Preparation of Receipts and Payments account (Simple problems only)	4	
	9	Preparation of Income and Expenditure account (simple Problems only)	4	
	10	Preparation of Balance Sheet (simple problems only)	4	
IV	Preparation of Final Accounts of Joint stock companies (As per Schedule III of Companies Act)		11	20
	11	Ind. AS / IFRS complied Financial Statements of Companies (Ind AS1):	5	
	12	Preparation of final accounts under new format (SOPL, SOCE(Theory only) and SOFP – excluding SOCF)	6	
V	Open Ended Module for Practical Exercises Practical Applications, Case Study and Course Project		30	
	1	Recommended to implement the following: Assign problem solving exercises that require students to apply accounting principles to analyse transactions and prepare financial statements		
	2	Utilize accounting software to facilitate learning and provide students with practical experience using industry-standard tools		
	3	Arrange visits to business or accounting firms to discuss how financial accounting principles are applied in real business settings and prepare a report about it.		
	3	Conduct at least two Case Studies relating to the Course Example: The students may be directed to analyse recent news scandals related to financial reporting and ask them to prepare a report about it.		
	4	Course Project Example: 1. Collect data from any nearby non-profit organisation including clubs and prepare a receipt and payment account. 2. Collect and examine the balance sheets of business organisation to learn how these are prepared.		

References

1. M.C. Shukla, T.S.Grewal& S.C .Gupta, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Reddy,T.S& Murthy ,Financial Accounting, Margham Publications.

3. Gupta,R.L&Gupta,V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi
4. Arulanandam& Raman, Advanced Accounting, Himalaya Publishing House ,Mumbai
5. Jain S.P Narang K.L, Financial Accounting, Kalyani Publishers.
6. Parthasarathy,S.&Jaffarulla, A Financial Accounting, Kalyani Publishers, New Delhi

Course Code	COM2MN101				
Course name	ACCOUNTING AND FINANCE FOR ENTREPRENEURS				
Type of Course	Minor				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Course Summary	The Course aims to explain the practical side of Entrepreneurial Accounting to gain insight into the recording and maintenance of Books of accounts, to get an awareness of the importance of financial reporting, understand the various sources of financing to help in financial decision-making				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category #	Evaluation Tools used
CO1	Gaining a basic knowledge of the framework, application and creation of accounting systems for entrepreneurship	U	C	Examinations Quiz Seminar
CO2	Gain an understanding of the various sources of financing available to entrepreneurs, including equity financing, debt financing, and alternative funding	U	C	Examinations Assignment
CO3	Appreciate the importance of accounting and finance in entrepreneurship	E	C	Assignment Project
CO4	Identify the basic requirements for the setting up of an accounting system in entrepreneurship	A p	P	Examinations Assignment

CO5	Identify various sources of finance and its feasibility for selection	A P	P	Examinations Assignment
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 70
I	Foundations of Accounting for Entrepreneurs		10	16
	1	Overview of Accounting Principles and Assumptions-Importance of accounting in Entrepreneurship-Functions of Accounting-Types of Accounting: Financial, Cost, Managerial, and Tax accounting	2	
	2	Basic Accounting Concepts-Debits and Credits-Accounting Equation-Double-entry accounting system	2	
	3	Selection of Accounting Method for Business-Accrual and Cash basis accounting-Advantages and disadvantages of each method- Steps to open a Bank Account for Business	3	
	4	Recording transactions: Journal entries and Posting to Ledgers (an overview only)	3	
II	Financial Statements		8	14
	5	Income Statement Essentials-Understanding Revenue, Expenses, and Net Profit	2	
	6	An overview of Balance Sheet-Assets, Liabilities, and Equity (theoretical concepts only)- Cash Flow Management-Basics of Cash Flow Statement	3	
	7	Preparation of Projected Financial Statements	3	
III	Financial Analysis and Decision Making		15	20
	8	Ratio Analysis for Entrepreneurs-Liquidity, Profitability, Solvency Ratios	4	
	9	Budgeting for Entrepreneurs-Importance of budgeting in entrepreneurship-Types of budgets: operating budget, cash budget, and capital budgets	2	
	10	Cost of Financing- Overview of different types of financing costs-Factors influencing the cost of debt	3	
	11	Basics of Business Taxation: Income Tax, GST	3	
	12	Basics of IT and GST Returns-Tax Planning Strategies for Entrepreneurs	3	
IV	Entrepreneurial Finance		12	20
	13	Entrepreneurial Finance-Concept-Role of Finance in Entrepreneurship	4	
	14	Sources of Financing for Entrepreneurship- Various Sources of Funding- Bootstrapping and self-funding, Angel investors and venture capital-Crowd	2	

		funding and Alternative Financing		
	15	Financial Planning for Entrepreneurs- Importance of financial planning in entrepreneurship- Developing a financial plan: budgeting, types of budgets	2	
	16	Capital Structure Decisions: Debt vs. Equity Financing	2	
	17	Financial Forecasting Techniques- Forecasting sales and revenue projections -Cash flow forecasting and monitoring	2	
V	Practical Applications, Case Study And Course Project			30
	1	Interactive Sessions and Discussions 1.Exploring sources of funds available for entrepreneurship 2.Group discussions on financial challenges and experiences		
	2	Workshops and Visits 1. Workshops on commonly used financial tools 2. Visits to local businesses or financial institutions		
	3	Visit: 1. Organize visits to local businesses or financial institutions to give students a first-hand look at accounting and finance in action		
	4	Case study: 1. Present real cases that entrepreneurs have faced and encourage students to analyse financial situations and propose solutions.		
	5	Project work: 1. Assign projects that require students to apply accounting and finance concepts to develop business plans or budget proposals.		

References:

1. Jain S.P Narang K.L, Financial Accounting, Kalyani Publishers.
2. Reddy,T.S & Murthy ,Financial Accounting, Margham Publications.
3. Parthasarathy,S.& Jaffarulla, A Financial Accounting, Kalyani Publishers, New Delhi
4. Miranda S Lam, Gina Vega, Entrepreneurial Finance- Concepts and Cases, 2nd Edition, Routledge
5. Desai Vasanth, Dynamics of Entrepreneurial development and Management
6. Arora Renu, Sood S K, Entrepreneurial Development

Course Code	COM2MN102				
Course Title	LEADERSHIP AND TEAM BUILDING				
Type of Course	Minor				
Semester	II				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Having basic knowledge of various concepts of Human Resource Management and Entrepreneurship				
Course Summary	This course explores deeper into leadership theory and practice successful leadership models. Simultaneously, students will learn to build teamwork skills as well. Teamwork depends on different, complementary points of view to seize hidden opportunities, overcome difficult obstacles, and achieve challenging objectives to reach a common goal. Although this course focuses on leaders, it provides anyone with more effective skills to succeed in corporate life.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop their Leadership Skills and Lead a Team	U	C	Instructor- created exams /Quiz
CO2	Build an effective Team and Drive it	Ap	P	Practical Assignment / Observation of Practical Skills
CO3	Set Goals and Motivate the team to achieve it	Ap	P	Seminar Presentation / Group Tutorial Work
CO4	Listen and Communicate Effectively	Ap	P	Observation of Practical Skills
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module		Content	Hours	Marks 70
I		An overview of Leadership	12	15
	1	Leadership Basics-Definition and importance of leadership-Keyfeatures of effective leadership	2	
	2	Leadership Theories-Transactional, Transformational, Contingency, Situational, Great Man, Trait, Behaviorist theories	4	
	3	Styles of leadership- Democratic, Autocratic, Laissez-faire, Transformational, Transactional leadership	4	
	4	Importance of self-awareness in leadership	2	
II		Team Building	10	20
	5	Concept of team-Types of Team: Manager-led Teams, Self-managing Teams, Cross-functional Teams, Virtual Teams	2	
	6	Characteristics of effective teams in business-Barriers to teamworkand how to overcome them	2	
	7	Concept of team building-Guiding principles-Steps to building an effective team	2	
	8	Types of team-building activities-Core components of teamwork— Teamwork skills	2	
	9	Group dynamics and team work- Group cohesiveness	2	
III		Motivation and Goal Setting	12	20
	10	Theories of motivation (Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, Self-Determination Theory)	2	
	11	Factors influencing motivation (biological, psychological, social)-The role of motivation in personal and professional life	2	
	12	Motivating teams and individuals in a workplace setting	2	
	13	Introduction to Goal Setting-Importance of goal settingBenefits of setting clear and achievable goals	2	
	14	Goal Setting Techniques-SMART criteria for goal setting (Specific, Measurable, Achievable, Relevant, Time-bound)	2	
	15	Strategies for overcoming obstacles and setbacks	2	
IV		Communication and Conflicts Resolution	11	15
	16	Communication skills in leadership-Effective communicationstrategies	2	
	17	Techniques for active listening and feedback	1	
	18	Concept of conflict resolution-Techniques for managing conflicts constructively	2	
	19	Ethical leadership principles	2	
	20	Digital leadership skills	2	
	21	Emerging trends in leadership and team building process	2	
V		Open Ended Module, Practical Exercises	30	
	1	Seminar/Group discussions/debate 1.The role of recognition and rewards in team motivation 2.The impact of technology on leadership styles		

	2	<p>Role play/simulation training/ management game or any other hands-on training relating to leadership and team building process.</p> <p>1.Create role-playing exercises that simulate workplace scenarios and assign different leadership roles and challenge students to respond to dynamic situations.</p> <p>2.Conduct workshops focused on team-building exercises andactivities.</p>		
	3	<p>Conduct at least two case studies:</p> <p>Design real or hypothetical leadership and team-building scenariosfor analysis and encourage students to discuss and solve problems based on the cases.</p>		
	4	<p>Course Project</p> <p>1. Organize industrial visit to understand the corporate culture and HR practices.</p> <p>Use self-assessment tools to help students understand their leadership styles and develop action plans based on assessmentoutcomes for personal leadership development.</p>		
	5	<p>Outdoor team building activities:</p> <p>Plan team-building activities in an outdoor setting and explain the experiences to extract lessons applicable to teamwork and leadership.</p>		

References :

- 1) The 17 Indisputable Laws of Teamwork: Embrace Them and Empower Your Team by John C Maxwell
- 2) The Five Dysfunctions of a Team: A Leadership Fable by Patrick Lencioni
- 3) Crucial Conversations: Tools for Talking When Stakes are High by Kerry Patterson, Joseph Grenny, et al
- 4) Talking to Strangers: What We Should Know about the People We Do Not Know by Malcolm Gladwell
- 5) Team of Teams: New Rules of Engagement for a Complex World by Stanley McChrystal, Tatum Collins, et al.

Course Code	COM2FM106(1)				
Course name	FINANCIAL LITERACY				
Type of Course	MDC				
Semester	II				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Course Summary	The Course aims to explain the practical side of Entrepreneurial Accounting to gain insight into the recording and maintenance of Books of accounts, to get an awareness of the importance of financial reporting, understand the various sources of financing to help in financial decision-making				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the basic terms and basic concepts of financial literacy	U	C	Instructor-created exams / Quiz
CO2	Understand the relevance and process of financial planning	An	C	Test & Practical assignments
CO3	Analyze various saving and investment avenues available in India with its risk-return pay off.	An	P	Test and practical assignment
CO4	Apply the learned knowledge to identify investment opportunities and to avoid fraudulent schemes	Ap	C	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 50
I	Financial Literacy		9	12
	1	Concept of Financial literacy-Financial Goals	1	
	2	Components of financial literacy - Financial Knowledge, Financial Planning, budgeting -financial discipline	2	
	3	Saving and investment- Inflation and time value of money - Guidelines for savings and investment	2	
	4	50-30-20 principle, compounding and benefits, Rule of 72	2	
	5	Debt management-CIBIL Score	1	
II	Banking and Insurance		10	14
	6	Need of bank accounts, types of accounts – savings, current, fixed deposit and recurring	2	
	7	Basic savings bank deposit account (BSBDA) and PMJDY, features	2	
	8	Modes of operating accounts – Deposit and withdrawal, traditional and digital payment methods, Cheque, Bank cards, Internet banking, Mobile banking, UPI & digital Wallet.	2	
	9	Electronic fund transfer – Basic concepts of NEFT, RTGS, IMPS, NUUP & AEPS.	2	
	10	Need for insurance, Life and non-life insurance, Types of insurance	2	
III	Investment Avenues in India		11	12
	11	Various investment avenues and its risk return payoff, Term Deposit, Gold, Real estate and Equity	2	
	12	Fixed interest-bearing schemes & its features – PPF, NSC, Sukanya Samridhi Yojana, Post office schemes,	2	
	13	Gold – ETF, Sovereign gold bond	2	
	14	Stock market – concept, risk, direct equity and mutual funds, Importance of SIP mode of investment.	2	
	15	Retirement planning – NPS, APY, Pension schemes of mutual fund	2	
IV	16	Construction of an investment portfolio, Portfolio evaluation and revision.	1	
	Financial Frauds and Security measures		6	12
	17	Banking frauds, Phishing, card frauds, ATM frauds etc.	2	
	18	Investment frauds - Ponzi schemes, How to identify ponzi schemes	2	
	19	Security measures to avoid banking frauds	1	
	20	Precautions against investment frauds	1	
V	Open Ended Module		9	
		1. Provide real-life scenarios and task them with creating personal budgets based on given income, expenses, and financial goals. 2. Demonstration of filling forms – cheque, withdrawal slip, draft,		

		account opening form, proposal form of insurance etc.		
		3. Evaluation of the 10 year cumulative return of mutual funds		
		Assignment on various ponzi schemes reported in India		

References

1. Abhishek Kumar, The Richest Engineer, Manjul Publishing House, 2016.
2. Dave Ramsey, The Total Money Makeover: Classic Edition: A Proven Plan for Financial Fitness, Thomson Nelson, 2013,
3. David Bach, Smart Women Finish Rich, Expanded and Updated, Finish Rich Media LLC, 2021.
4. John C Bogle, The Little Book of Common Sense Investing: The Only Way to Guarantee Your Fair Share of Stock Market Returns, 2017.

5. Kara Ross, Personal Finance For Teens and College Students, Marketing Forte, LLC, 2021
6. P V Subramanyam, Retire Rich: Invest Rs 40 a Day, Network 18 Publications, 2013.
7. Ramit Sethi, I Will teach You to be Rich, Ramit Seth ji, 2023.