

SEMESTER 2**MAJOR SEM 2**

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	Build a strong foundation on theories, principles, practices and regulatory framework of accounting	U	C	Examinations / Quiz/ Assignment
CO2	Prepare and analyze financial statements, including the income statement and balance sheet	An	P	Examinations/ Mini Project / Practical Exercises
CO3	Effectively communicate and present accounting data, issues, plans and decisions	Ap	P	Presentation / Group Work Case analysis
CO4	Demonstrate analytical and critical thinking required for the preparation of final accounts and business decision-making	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

SEM 2 MINOR A

Course Code	COM2MN105
Course Title	ESSENTIALS OF INVESTMENT
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	Familiarity with basic economic principles, such as supply and demand, inflation, interest rates, and economic indicators, can provide a foundational understanding for studying investments.				
Course Summary	A basic of Investment is an introductory course designed to provide students with foundational knowledge and skills in the field of investment.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Developing a strong foundation on various concepts of savings & investment, and investment avenues.	U	C	Examinations/Quizzes/Assignment/Seminar
CO2	Able to analyze various investment options, such as stocks, bonds etc	An	C, P	Examinations Assignment
CO3	Able to identify various investment opportunities available	An	P	Project Assignment

* - 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
I	Introduction to Investment		10	15
	1	Definition of Investment-Need for Investment- role of investment in personal finance and wealth building	1	
	2	Relationship between savings and investment Overview of savings schemes Importance of systematic saving for investment purposes	2	
	3	Key features of investment -Objectives of investment: Wealth accumulation, capital appreciation, income generation, etc.	2	
	4	Difference between investment and speculation Understanding the risks associated with speculative activities Comparison between trading and investment	2	
	5	Introduction to risk in investment Elements of risk: Systematic and Unsystematic risk	3	
II	Alternative Investment Avenues		10	20
	1	Overview of alternative investment options- Bank Deposits: Recurring and Fixed deposits	2	
	2	Fixed Interest-bearing instruments	2	
	3	Government schemes: PPF, NSC, Sukanya Samridhi Yojana- Investment in Real Estate	2	
	4	Commodity – Bullion – Gold - ETF - Investment in Crypto-currency	2	
	5	Understanding equity market investment-Direct Equity vs. Mutual Funds- -Overview of equity and debt funds	2	
III	Mutual Funds		13	20
	1	Concept of a Mutual funds, Structure of Mutual funds	2	
	2	Types of funds, Equity and Debt funds	2	
	3	Lump sum and SIP investments	2	
	4	Net Asset Value (NAV)	1	
	5	Direct and Regular funds	2	
	6	Factsheet	2	
	7	Steps to start investing in mutual funds- Selection of mutual funds based on investment goals and risk profile	2	
IV	Investment in direct equity		12	15

	1	Opening a Bank Account, DEMAT Account, Trading Account- Documents required for opening a DEMAT Account- Role of Depository and Depository Participants (NSCCL, ICCL).	3	
	2	Types of Brokers: Full Service, Online, Discount Brokers- Online Trading platforms	2	
	3	Online Trading- Stock Selection	2	
	4	Introduction to fundamental analysis- Introduction to technical analysis- Understanding stock valuation techniques	3	
	5	Investment Portfolio - Diversification of Portfolio and Risk Reduction.	2	
V	Open ended module for practical exercises		30	
	1	1. Identify the risk-return analysis of different investments. 2. Present real-world investment case studies to illustrate different investment scenarios, strategies, and outcomes. Analyze the factors influencing investment decisions, the risks involved, and the lessons learned from each case study. 2. Use investment simulation games or trading platforms to create hands-on experiences for students 3. Assign students to write investment research reports on companies, industries, or investment themes. Students can analyze financial		
		statements, assess business fundamentals, and evaluate investment prospects based on qualitative and quantitative factors. 4. Students may be encouraged to do mobile application based trading with nominal capital or using mock trading applications		

References:

1. VanitaTripathi ,Fundamentals of Investments.
2. Prasanna Chandra ,Investment Analysis and Portfolio Management .
3. Dr. L. Natarajan ,Investment Management.
4. Vinod Kumar and Atul Gupta and Manmeet Kaur Bawa, Financial Markets & Institutions.
5. Zerodha Varsity - <https://zerodha.com/varsity/>

SEM 2 MINOR B

Course Code	COM2MN106
Course Title	LIFE INSURANCE: FUNDAMENTALS AND APPLICATIONS
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
Pre-requisites	A basic understanding of finance, economics, business principles and legal regulations relevant to Insurance is recommended.				
Course Summary	This course provides a comprehensive overview of insurance services, covering principles, products and practices in the insurance industry				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the fundamental concepts and principles of life insurance	U	C	Examinations/Review Questions/Quizzes/Assignment/Seminar
CO2	Analyse different types of life insurance products and services	An	P	Internal Examinations/Assignment project
CO3	Discuss claims management practices and ethical considerations in the insurance industry	An	P	Debates/Discussions/Examinations
* - 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
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				70
I		Introduction to Life Insurance	10	15
	1	Definition of insurance-Types of insurance (emphasis on life insurance) -Principles of insurance	2	
	2	Evolution of life insurance globally Landmark events and milestones in the history of life insurance	2	
	3	Importance of life insurance in financial planning	2	
	4	Tax benefits available under the Income Tax Act related to life insurance premiums- tax implications on different types of life insurance policies	2	
	5	Introduction to the Insurance Regulatory and Development Authority of India (IRDA)- Functions and responsibilities of IRDA in regulating the insurance industry	2	

II	Types of Life Insurance policies		10	20
	1	Features, benefits, and limitations of term life insurance- Characteristics of whole life insurance policies	2	
	2	Endowment policies- annuities-Overview of annuities and their role in providing regular income in retirement	2	
	3	Introduction to major life insurance providers in India-Comparison of products and services offered by different insurers	3	
	4	Analysis of factors influencing premium calculations, such as age, health, occupation, sum assured, and policy duration	3	
III	Policy holders and life insurance claims		12	20
	1	Rights and responsibilities of policyholders as per insurance contracts- Obligations regarding premium payments, disclosure of information, etc.	3	
	2	Grace periods and policy lapses	2	
	3	Step-by-step procedure for initiating a life insurance claim- Documentation required and formalities involved in the claims process	2	
	4	Documentation requirements for claims	3	
	5	various settlement options available to beneficiaries, such as lump sum payment, annuities, or a combination thereof	2	
IV	Emerging trends in life insurance		13	15
	1	Introduction to new and innovative life insurance products, such as unit-linked insurance plans (ULIPs), term riders, etc.	3	
	2	New distribution channels of life insurance- sales techniques	2	
	3	Impact of technological advancements on the life insurance industry	3	
	4	Future outlook and challenges facing the life insurance sector	3	
	5	Ethical issues in life insurance sales and marketing	2	
V	Case study		30	

	1	Projects Assign projects on topics such as emerging trends in life insurance		
	2	Group work Preparation of a proposal for Life insurance and how to claim insurance in case of any accident, death or damage		
	3	Case study Present a case study relating to life insurance business and encourage students to analyse cases and identify key issues		
	4	Role play Divide students in to groups and assign them roles to perform common scenarios such as selling a life insurance policy or processing a claim to stimulate real world challenges.		

	5	Institutional visit Organise visits to insurance companies to give students first-hand exposure to the workings of the life insurance sector.	
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References:

1. D. C Srinivasan , Shashank Srivastava, Indian Insurance Industry.
2. M.N Mishra , Insurance Principles & Practices.
3. G. Krishanaswamy , Principles & Practices of life insurance.
4. Kothari &Bahl, Principles and Practices of Insurance.
5. Dr. P. Periyaswamy , Principles and Practices of Insurance, Himalaya Publishing House , Delhi.