

L J K UNIVERSITY
SCHOOL OF COMMERCE
NEW L J COMMERCE COLLEGE

B. Com Semester 3 (2024-25) COURSE STRUCTURE AS PER NEP

Sr. No.	Nature of Course	Name of Course	Course Code	Credits
1	Major	Fundamentals of Direct Tax	DSC-C-231	4
2	Major	Advanced Accounting and Tally – 2	DSC-C-232	4
3	Major	Foreign Accounting (using Xero)	DSC-C-233	4
4	Multidisciplinary	Macroeconomics for Managers	MDC-234	4
5	Ability Enhancement Course (AEC)	Communication Skills in English	AEC-235	2
6	Skill Enhancement Course (SEC)	Digital Marketing	SEC-236	2
7	Value Added Course (VAC)	Environmental Studies	VAC-237	2

Total Credits = 22

TEACHING SCHEME & EVALUATION PATTERN

TEACHING SCHEME

Credit hours to be devoted to Major, Minor, Multidisciplinary, AEC, SEC, VAC and IKS as per the NEP guidelines

EVALUATION PATTERN

- For all the seven courses one exam will be conducted

SEMESTER END EXAM (SEE) of 50 marks covering the entire syllabus

- CEE of 50 marks will include attendance (10 marks), class test (15 marks) quiz or assignment or viva or presentations or any combination of these (25 marks)
- Passing criterion – 40 % of total marks in both the CEE and SEE.
- One retest will be conducted after the completion of end-semester examination for the students who might have missed out writing the same.
- PAPER STYLE – 30% weight to descriptive questions and 70% weight to objective type questions (competency based)

Teaching Scheme for Bachelor of Commerce program (School of Commerce)

SEMESTER 3 [effective from 2024-25 under NEP]

Sr	CATEGORY	COURSE CODE	COURSE TITLE	CREDITS	MAX MARKS		PASSING MARKS*		TOTAL MARKS
					CCE	SEE	CCE	SEE	
1	MAJOR	DSC-C-231	Fundamentals of Direct Tax	4	50	50	20	20	100
2	MAJOR	DSC-C-232	Advanced Accounting and Tally – 2	4	50	50	20	20	100
3	MAJOR	DSC-C-233	Foreign Accounting (using Xero)	4	50	50	20	20	100
4	MULTIDISCIPLINARY	MDC-234	Macroeconomics for Managers	4	50	50	20	20	100
5	ABILITY ENHANCEMENT COURSE (AEC)	AEC-235	Communication Skills in English	2	25	25	10	10	50
6	SKILL ENHANCEMENT COURSE (SEC)	SEC-236	Digital Marketing	2	25	25	10	10	50
7	VALUE ADDED COURSE (VAC)	VAC-237	Environmental Studies	2	25	25	10	10	50
				22	275	275			550

NAME OF THE COURSE: FUNDAMENTALS OF DIRECT TAX

NATURE OF THE COURSE: MAJOR

PAPER CODE: DSC-C-231

SYLLABUS:

Unit 1 - Basic Concepts

- Meaning of Tax
- Difference between Direct Taxes and Indirect Tax
- Components of Income Tax Law
- Understanding important Definitions like Previous Year, Assessment Year, Charge of Income, Tax Rates of Tax, Casual Income, Agricultural Income etc...

Unit 2 - Residential Status of an Assessee

- Residential Status [Section 6] Determination of Residential Status
- Taxability of various Income for different residential status
- Scope of Total Income

Unit 3 - Heads of Income

- Income from salaries
- Income from house property
- Profit and gain of business and profession
- Capital gain
- Income from other sources
- Introduction of all heads

Unit 4 - Deductions under Income Tax Act

- Deduction of chapter VI – A
- All deductions of section 80
- Computation of total income and tax payable
- Introduction of Advanced tax payment
- Tax Deducted at Source

NAME OF THE COURSE: ADVANCED ACCOUNTING AND TALLY – 2

NATURE OF THE COURSE: MAJOR

PAPER CODE: DSC-C-232

SYLLABUS:

Unit 1 - Ratio Analysis

- Objectives of ratio analysis
- Utility and limitations of ratio analysis
- Various Ratios used in analyzing the performance of a company
- Dupont chart analysis

Unit 2 - Accounts of Insurance Claim

- Concept of Stock Insurance
- Calculating the amount of claim to be lodged for the Loss of Stock by Fire
- Understanding the concept of Average Clause
- Ascertainment of claim when abnormal items of goods are available
- Consequential loss or loss of profit insurance
- Differences between fire insurance policy and loss of profit policy
- Computation of claim for loss of profit

Unit 3 - Inventory Management & GST in Tally

- Creation of Stock Group, Stock Items, Stock Category and Godown
- Enabling GST and setting details of GST with various stock items
- Enabling discount column and providing discount details while voucher entry
- Passing Voucher entry for Purchase, Sale, Debit Note and Credit note with GST

Unit 4 - Analysing Reports & Bank Reconciliation in Tally

- Understanding the reports generated with regards to GST in Tally
- GSTR – 1, GSTR – 2, GSTR – 3B
- GST Annual Computation
- e-Way Bill
- Understanding Cash Flow Statement and Fund Flow Statement
- Inventory Books and Statement of Accounts

NAME OF THE COURSE: FOREIGN ACCOUNTING (USING XERO)

NATURE OF THE COURSE: MAJOR

PAPER CODE: DSC-C-233

SYLLABUS:

Unit 1 - Sales and Purchase

- Process Sales and Purchase through import and Manually
- Process Invoices through API
- Understand Inventory management in Xero and process invoices
- Understanding of Financial reports
- Use of Accounts payable and receivables

Unit 2 - Payroll Journal and Accounting Journals

- Understand accounting Journal and requirement.
- Concept of Salary and deductions
- Payroll accounting entries in accounts
- Payroll in Xero
- Use of reports and analysis

Unit 3 - Banking

- Banking and credit card transaction in Xero
- Import of Bank and connection of Bank feeds
- Matching and posting of bank transactions
- Bank reconciliation
- Understanding of cash flow and general ledger

Unit 4 - Accounting for Assets and Liability

- Accounting for Fixed Assets and Depreciation
- Accounting for Project and Segment
- Accounting for Indirect Tax - Liability and Payments
- Understanding concept of Accrual Income and Receipt
- Understanding of Global Indirect Tax system and concepts

NAME OF THE COURSE: MACROECONOMICS FOR MANAGERS

NATURE OF THE COURSE: MULTIDISCIPLINARY

PAPER CODE: MDC-234

SYLLABUS:

UNIT 1 – INTRODUCTION TO MACROECONOMICS AND NATIONAL INCOME ANALYSIS

- Meaning and subject matter of macroeconomics
- Microeconomics versus macroeconomics; Major issues of macroeconomics
- Circular flow of income - 2, 3 and 4 - sector model
- Concepts of GDP, GNP, NDP and NNP
- National income at market price, constant (real) price and factor cost
- Per capita income - personal income - personal disposable income
- Three methods of estimating national income - value added, income and expenditure
- Difficulties in estimating national income
- Importance of national income analysis

UNIT 2 – CLASSICAL VERSUS KEYNESIAN ECONOMICS

- The major controversy between classical economics and J M Keynes
- Say's law of markets; Fisher's quantity theory of money
- Keynesian economics
 - Consumption function – APC, MPC, APS, MPS; Investment function;
 - Concept of multiplier – meaning, mechanism, leakages, limitation

UNIT 3 – AGGREGATE DEMAND AND AGGREGATE SUPPLY

- Aggregate Demand – components – downward slope of AD curve (reason)
- Factors affecting C, I, G, X, M
- Shifts in AD curve – factors affecting AD
- Short run aggregate supply curve
- Shifts in SRAS and LRAS curve → factors affecting SRAS and LRAS
- Long run full employment equilibrium – concept of natural rate of unemployment
- Output gaps – recessionary gap & inflationary gap
- Stagflation
- Business cycle – meaning, characteristics and phases

UNIT 4 – MACROECONOMIC POLICIES

- Budget – meaning, structure & types of deficits
- Fiscal policy – meaning; objective & tools
- Monetary policy - meaning; objective & tools / instruments (quantitative)

NAME OF THE COURSE: COMMUNICATION SKILLS IN ENGLISH

NATURE OF THE COURSE: ABILITY ENHANCEMENT COURSE (AEC)

PAPER CODE: AEC-235

SYLLABUS:

Unit 1- Technical Communication.

1. Netiquettes
2. Use of Language in social media
3. Digital Portfolio
4. Business Communication Aids & E- Meetings

Unit 2-Speaking Skills

1. The Four Essentials of Speaking
2. Barriers to Speaking
3. Conversation skills
4. Telephone Etiquette Part II

Unit 3 Public Speaking

1. Introduction
2. Importance of public speaking
3. Types of Public Speaking
4. Elements of a successful speech

Unit 4 Effective Reading

1. Process of reading
2. Types of Reading
3. SQ3R Method of Reading
4. Comprehensions for Competitive Exams

NAME OF THE COURSE: DIGITAL MARKETING

NATURE OF THE COURSE: SKILL ENHANCEMENT COURSE (SEC)

PAPER CODE: SEC-236

SYLLABUS:

Unit I

Introduction

- Origin and development of Digital Marketing
- Internet Users: Penetration and kind of Internet use
- Digital Marketing Strategy
- Ethical and legal aspects of digital marketing.

Display Advertising

- Concept of Display Advertising and Media
- Digital Advertising Market in India:
- Digital Metrics
- Pillars of Paid Marketing
- Targeting in Digital Marketing
- Challenges

Unit II

Social Media Marketing

- Social media marketing: concept and tools.
- Online communities and social networks.
- Mobile marketing tools; PPC marketing; Online Payment options.
- Best Practices
- Facebook Marketing, LinkedIn, Twitter Marketing and Emerging Platforms

Search Engine Advertising and Optimization

- Why pay for Search Advertising
- Understanding AD Placement
- Best Practices for creating effective ads
- Trends in Search Engine Advertising

NAME OF THE COURSE: ENVIRONMENTAL STUDIES

NATURE OF THE COURSE: VALUE ADDED COURSE (VAC)

PAPER CODE: VAC-237

SYLLABUS:

UNIT 1

- Meaning and Definition of Environment
- Components of Environment
- Purpose of Environment Studies
- Major Environmental Issues
- Types of pollution

UNIT 2

- Ecosystem
 - Sustainable Development
 - Types of Natural Resources
 - Conservation
 - Greenhouse effect
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