

DEPARTMENT OF COMMERCE (UG)**SEM - I : FINANCIAL ACCOUNTING**

UNIT:1	TOPICS	E-CONTENT
INTRODUCTION ACCOUNTING PROCESS	Introduction Definition – Evolution – Functions-Advantages and Limitations	Notes :- https://byjus.com/commerce/class-11-accountancy-chapter-1-introduction-to-accounting/ https://www.slideshare.net/Raza_Ali/introduction-to-financial-accounting Class :- https://slideplayer.com/slide/5307022/
	Listof Accounting Standards issued by ASB -Accounting System- Types ofAccounts –	https://caclub.in/list-of-accounting-standards-of-icai-as/ https://www.freshbooks.com/en-ca/hub/accounting/types-of-accounts
	Accounting cycle	1. https://www.netsuite.com/portal/resource/articles/accounting/accounting-cycle.shtml
	JournalLedgerand Trial Balance	1. https://easynotes4u.com/journal-ledger-trial-balance-financial-accounting-practical-problems-and-solutions/
UNIT-2 SUBSIDIARY BOOKS	Meaning –Types	1. https://www.vedantu.com/commerce/what-are-subsiary-books
	Three Column and Petty Cash Book	1. https://www.financestrategists.com/accounting/cash-book/three-column-cash-book/ 2. https://byjus.com/question-answer/record-the-following-transactions-in-a-petty-cash-book-with-suitable-columns-the-book-is/
Unit-3 BANK RECONCILIATION STATEMENT	Meaning – Need - Reasons for differences between cash book and pass book balance	1. https://hmhub.in/reasons-difference-pass-book-cash-book-balances/#:~:text=bank%20charges%20commission%20in%20lieu,difference%20between%20the%20two%20balances. 2. https://www.toppr.com/guides/principles-and-practices-of-accounting/bank-reconciliation-statement/preparation-of-bank-reconciliation-statement/

Unit-4 Bills of Exchange	Journal entries And accounting	1. https://www.vedantu.com/commerce/journal-entry-for-bills-of-exchange 2. https://www.financestrategists.com/accounting/bill-of-exchange/accounting-for-bill-of-exchange/
Unit-5 FINAL ACCOUNTS	Meaning -Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet	1. https://www.studocu.com/in/document/sikkim-manipal-university/bscmit/final-account/43275130

SEM-II : Business Law

UNIT-1 Introduction	Introduction Indian law Functions and meaning notes And case of carbolic smoke ball company	https://www.youtube.com/watch?v=FmqYLM-c2s4 https://www.naukri.com/learning/articles/understanding-business-law/ 2. https://www.youtube.com/@TheLawSimplified Notes: http://www.jaincollege.ac.in/jecvvp/pdf/Introduction-to-Business-Law-Unit-1.pdf
Unit-2 Indian Contract Act 1872	Contracts agreement void agreement parties involved and case of fisher vs Bell	1. https://www.toppr.com/guides/business-laws/indian-contract-act-1872-part-i/#:~:text=The%20Indian%20Contract%20Act%20is,law%20regulating%20contracts%20in%20India. 2. https://www.youtube.com/watch?v=uoTmBaP1a9I 3. https://www.youtube.com/watch?v=WVWp3QcGLwc 3. https://www.youtube.com/watch?v=I2pcV6xLmY 4. https://www.youtube.com/watch?v=DJ-mB6ZfsA8
Unit-3 Sales Goods Act 1930	Introduction and act involved in it	1. https://www.yesacademy.co.in/images/uploaded/Student%20corner/CS%20Foundation_Sale%20of%20Goods%20Act,%201930.pdf 2. https://www.youtube.com/watch?v=XsquUddOt4o
Unit-4	Introduction	1. https://www.wipo.int/edocs/lexdocs/laws/en/in/in

Consumer protection Act	and rights of consumer	076en.pdf 2. https://www.youtube.com/watch?v=ugS4TK6W1DU 3. https://www.youtube.com/watch?v=pRQqxHqXwgA
Unit -5 Intellectual Property Rights	Detail about each property right (patent, trademark, copyright) and case Study of IPR	1. https://stfrancislaw.com/blog/intellectual-property-rights/ 2. https://www.wipo.int/trademarks/en/ 3. https://www.youtube.com/watch?v=L7dNYtf9dGs 4. https://www.youtube.com/watch?v=VzIgpAd0Fs 5. https://www.youtube.com/watch?v=l2FsCtg5fwY

SEM-II : FINANCIAL ACCOUNTING II

UNIT-1 Consignment Accounts	Meaning and importance and parties involved	1. https://josephscollege.ac.in/lms/Uploads/pdf/material/AdvancedAccountingNotes.pdf 2. https://edurev.in/v/157275/Consignment-Account-Introduction-Financial-Account 3. https://www.youtube.com/watch?v=QVp3Kbb3SGM
Unit-2 Joint venture Accounts	Meaning and importance and problems	1. https://www.vedantu.com/commerce/joint-venture 2. https://www.investopedia.com/terms/j/joint-venture.asp 3. https://www.youtube.com/watch?v=IYihGJ5nhQ0
Unit-3 RECTIFICATION OF ERRORS AND DEPRECIATION	Capital and Revenue Expenditure	1. https://www.taxmanagementindia.com/visit-or/detail_article.asp?ArticleID=176 2. https://www.tutorialspoint.com/financial_accounting/financial_accounting_capital_and_revenue.htm https://www.nios.ac.in/media/documents/Seccur224New/ch_12.pdf
Unit-4 Accounts from Incomplete Records	Meaning and importance and problems	1. https://static.careers360.mobi/media/uploads/froala_editor/files/Accounts-fromIncompleteRecords.pdf 2. https://www.youtube.com/watch?v=RTj3GEyyADc 3. https://www.youtube.com/watch?v=ckXWTbYSF2s
Unit -5 Accounting For Non-profit Organizations	Meaning and importance and problems	1. https://ncert.nic.in/textbook/pdf/leac101.pdf 2. https://www.youtube.com/watch?v=cZTlgDL1Jio 3. https://www.youtube.com/watch?v=kCE5DmHd0lw

SEM-III: BUSINESS STATISTICS

Unit-1 Introduction	Meaning and importance notes	1. http://kamarajcollege.ac.in/Department/Commerce/II%20Year/002%20Core%206%20-%20Business%20Statistics%20-%20III%20Sem.pdf
Unit 2 : Diagrammatic and Graphical Presentation	*Pie diagram *Bar diagram *Multi bar diagram	https://www.geeksforgeeks.org/diagrammatic-and-graphic-presentation-of-data/ https://www.youtube.com/watch?v=QUkh-mNrKI
Unit-3: Measure of Central Tendency	Mode, Median, Mean	https://www.youtube.com/watch?v=Bx3vXhuys https://www.youtube.com/watch?v=zhXhXuCURAw https://www.youtube.com/watch?v=evANOVtevjU
Unit-4 Measure of Dispersion, Skewness and Kurtosis	Dispersion, Quartile, percentile, Skewness and Kurtosis	Notes : https://www.itl.nist.gov/div898/handbook/eda/section3/eda35b.htm#:~:text=Skewness%20is%20a%20measure%20of,relative%20to%20a%20normal%20distribution 2. https://www.youtube.com/watch?v=nqPS29IvnHk 3. https://www.youtube.com/watch?v=ZM3JoCuBCUU
Unit 5 Correlation	Types of Correlation *Methods of measurement of correlation *Karl Pearson's Coefficient of Correlation	https://rcub.ac.in/econtent/ug/bcom/sem4/Business%20Statistics%20Unit%204%20Correlation%20and%20Regression.pdf 3. https://www.youtube.com/watch?v=z6Wbb3GeT5w

SEM IV :- Business Statistics

Unit-1 Regression	Linear and Non Linear Regression – Correlation Vs. Regression Line of Regression of X on Y - Using Regression Lines for Prediction.	<ol style="list-style-type: none"> 1. https://www.youtube.com/watch?v=z6Wbb3GeT5w&list=PLlgJVrtHe9RoVvuOSOu6EvQqv8Y6Jdlq8 2. https://www.investopedia.com/terms/r/regression.asp 3. https://corporatefinanceinstitute.com/resources/data-science/regression-analysis/
Unit-2 INDEX NUMBERS	Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edge worth)	<ol style="list-style-type: none"> 1. https://www.vedantu.com/commerce/index-numbers 2. https://www.economicdiscussion.net/price/index-number/index-numbers-characteristics-formula-examples-types-importance-and-limitations/31211 3. https://www.toppr.com/guides/business-mathematics-and-statistics/index-numbers/methods-construction-index-numbers/
Unit-3 TIME SERIES	Methods- Semi Averages - Moving Averages – Least Square Method	<ol style="list-style-type: none"> 1. https://www.tableau.com/learn/articles/time-series-analysis#:~:text=Time%20series%20analysis%20is%20a,data%20points%20intermittently%20or%20Randomly. 2. https://www.influxdata.com/what-is-time-series-data/ 3. https://www.timescale.com/blog/time-series-data/
Unit-4 PROBABILITY	ive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound -Combination	<ol style="list-style-type: none"> 1. https://www.stat.auckland.ac.nz/~fewster/325/notes/ch2blank.pdf 2. https://byjus.com/maths/probability-questions/

Unit 5 THEORETICAL DISTRIBUTIONS	Binomial Distribution Poisson Distribution Normal Distribution	<ol style="list-style-type: none"> 1. <u>https://www.toppr.com/guides/fundamentals-of-business-mathematics-and-statistics/theoretical-distribution/theoretical-distribution/</u> 2. <u>https://webstor.srmist.edu.in/web_assets/srm_mainsite/files/2018/TheoreticalDistribution-Unit-2.pdf</u>
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SEM-5 :Computerized Accounting

Unit-1 Maintaining Chart of Accounts In ERP	About Tally	https://tallysolutions.com/tally/what-is-tally-erp-9-and-how-to-use-it/#gref <ol style="list-style-type: none"> 3. <u>https://accountsarabia.com/wp-content/uploads/2013/03/Creating-Accounting-Masters.pdf</u> 4. <u>https://caknowledge.com/list-tally-ledgers-group-list/</u>
Unit-2 Maintaing Stock Keeping Units (SKU)		https://corporatefinanceinstitute.com/resources/accounting/stock-keeping-unit-sku/ <ol style="list-style-type: none"> 3. <u>https://arirms.com/stock-keeping-unit-sku-definition-best-practices-example-and-benefits</u>
Unit-3 Recording Day- to-Day Transactions in ERP		<ol style="list-style-type: none"> 1)https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwJc7974jJf9AhUESmwGHao0AhMQtwJ6BAGQEAI&url=https%3A%2F%2Fwww.youtube.com%2Fwatch%3Fv%3Dv6K_U8iuh4U&usg=AOvVaw0KqX54SVqQHAgQIhIheUc
Unit-4 Accounts Receivable And Payable Management		https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwiB2YGpjZf9AhUMRmwGHeMuBbgQtwJ6BAGLEAI&url=https%3A%2F%2Fwww.youtube.com%2Fwatch%3Fv%3Dzpsv3el_cE&usg=AOvVaw34LrVhrGBv4UMKGOsQplg1
Unit-5 MIS Reports		https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwiNyOPZjZf9AhXtSmwGHS8qBHYQtwJ6BAGLEAI&url=https%3A%2F%2Fwww.youtube.com%2Fwatch%3Fv%3Dlcr1jfp3lnY&usg=AOvVaw3FezlhSnuEuiJr1mJayWK

SEM-5 : Introduction to Indian Economy

Unit-1 Structure of Indian Economy	Characteristics - Developmental issues- Structural changes-Natural resources	https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwjFm8jSjpf9AhUYRmwGHZ6LDFsQtwJ6BAgVEAI&url=https%3A%2F%2Fwww.youtube.com%2Fwatch%3Fv%3DF58R7FeXh-E&usg=AOvVaw105vST3SLdj5-toycPXw6w
Unit-2 Policy aspects of indian economy	Liberalization - Privatization- Globalization- Unemployment- Industrial policy	https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=2ahUKEwjig9GGj5f9AhUmZWwGHcQjCjoQtwJ6BAgKEAI&url=https%3A%2F%2Fwww.youtube.com%2Fwatch%3Fv%3Dvcans-nmM9s&usg=AOvVaw3w8z6HNYaQmKJUwgxIaS1v

Sem VI- Commerce Lab

Unit-1 BASIC BUSINESS DOCUMENTS	Trade license under Shops and Establishments Act -Partnership Deed -Debit Note and Credit Note	https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=video&cd=&cad=rja&uact=8&ved=2ahUKEwix8YbQj5f9AhW6R2wGHaKmD00QuAJ6BAgHEAU&url=https%3A%2F%2Fcorpbiz.io%2Fshop-establishment-license&usg=AOvVaw1-aHhNSFAOPQLhqW-7S18W 2) https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=video&cd=&cad=rja&uact=8&ved=2ahUKEwie6J-DkJf9AhX2S2wGHQsECzMQtwJ6BAgDEAI&url=https%3A%2F%2Fwww.youtube.com%2Fwatch%3Fv%3DfZM6vqu78-0&usg=AOvVaw3jhIr8rliE_7FsTXN-esQm
Unit-2 FINANCE, BANKING AND INSURANCE DOCUMENTS	-Promissory Note - Bill of exchange – Cheque - Pay in slip - Withdrawal form-Insurance agency application procedure - ESI /PF membership	https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=video&cd=&cad=rja&uact=8&ved=2ahUKEwjgy- uqkJf9AhVhR2wGHAMpAgsQtwJ6BAgHEAI&url=https%3A%2F%2Fwww.youtube.com%2Fwatch%3Fv%3DgT8noCXmweQ&usg=AOvVaw2IBsd20sPpB07e6-2EMeQs 3) https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=video&cd=&cad=rja&uact=8&ved=2ahUKEwjEsffMkJf9AhVfTWwGHdl5DvsQtwJ6BAgJEAI&url=https%3A%2F%2Fwww.youtube.com%2Fwatch%3Fv%3Dt6N1x4gvBXM&usg=

		AOvVaw0iYygdBYM0FPPXDJGgWpP5
Unit-3 BUSINESS LEGAL DOCUMENTS	Memorandum of Association - Articles of Association - Certificate of Incorporation – Prospectus - Certificate of Commencement of Business - Annual Report – Chairman’s	https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=video&cd=&cad=rja&uact=8&ved=2ahUKEwj79rnkJf9AhWRSmwGHX0UBvsQtwJ6BAGHEAI&url=https%3A%2F%2Fwww.youtube.com%2Fwatch%3Fv%3DBSdvSxWQzXs&usg=AOvVaw37olcpoURE4b-MhtvoawMQ 2) https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=video&cd=&cad=rja&uact=8&ved=2ahUKEwj0rIeYkZf9AhV_SmwGHTXqDrMQtwJ6BAGDEAI&url=https%3A%2F%2Fwww.youtube.com%2Fwatch%3Fv%3DmMHhNK4YXoA&usg=AOvVaw2SAKy4_xZm1e76k4_bEsTN
Unit-4 DOCUMENTS OF TAXATION	PAN application under Income Tax Act - TAN application under Income Tax Act - Form:16 to be issued by Employer - TDS and its certificate u/s15	1) https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=video&cd=&cad=rja&uact=8&ved=2ahUKEwjZ9pXNkZf9AhUrXmwGHfY2BJkQtwJ6BAGCEAI&url=https%3A%2F%2Fwww.youtube.com%2Fwatch%3Fv%3Dw2mg448J9cU&usg=AOvVaw2XbroVaWvf2L6Qwa97JeuT 2) https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=video&cd=&cad=rja&uact=8&ved=2ahUKEwjcpYngkZf9AhWmUGwGHWQGAMkQtwJ6BAGFEAI&url=https%3A%2F%2Fwww.youtube.com%2Fwatch%3Fv%3DmwqtLH5vjzw%26vl%3Den&usg=AOvVaw3lfA0bXgnR751ZrImFtdlJ
Unit-5 BUSINESS CHARTS	Classification of partners with salient features of each of them - International, National, State level and Regional entrepreneurs - Hierarchy of Banking business in India - Tax administration in India	1) https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=video&cd=&cad=rja&uact=8&ved=2ahUKEwjbuJv_kZf9AhVw4XMBHctWCW0QtwJ6BAGEEAI&url=https%3A%2F%2Fwww.youtube.com%2Fwatch%3Fv%3DH0uh4ABloGI&usg=AOvVaw25YNKbK_vw3nDGadcdJPLj 2) https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=video&cd=&cad=rja&uact=8&ved=2ahUKEwipsrKikpf9AhUq1HMBHQfnCioQtwJ6BAGJEAI&url=https%3A%2F%2Fwww.youtube.com%2Fwatch%3Fv%3DaPuHIKdKVqc&usg=AOvVaw0gLWe_rMLLbwSw89pgxkC2

SEM-6 : Company law

Unit-1 Incorporation of company	1 Meaning, Definition and characteristics of company.kinds of companies	https://www.youtube.com/watch?v=NCPx8o90y-o
Unit-2 Management of company	1)Qualification of a directors	https://www.youtube.com/watch?v=ryRykVFv_7g
Unit-3 Company meetings	1) Statutory meetings 2) ,annual general meetings	https://www.investopedia.com/terms/a/agm.asp
Unit 4 Company secretary	Company secretary rules and regulations	https://vakilsearch.com/blog/what-is-a-company-secretary-for-law-graduates/
Unit-5 Winding up	1) Voluntary winding up compulsory winding up of a company	https://www.youtube.com/watch?v=ILWvNtfaG30

SEM-III : FOUNDATION OF DIGITAL MARKETING & WEB DESIGN

UNIT-1 DIGITAL MARKETING FOUNDATIONS	Digital Marketing Strategy,Social Media Marketing, Video Marketing	https://youtu.be/sDoEp1vi4nY https://youtu.be/YWA-xbsJrVg https://youtu.be/toZrqSvIFYA https://youtu.be/4ajmfzj9G1g
UNIT-II WEB DESIGN AND GOOGLE ANLYTICS	Exploring and learning web design, CRO, Google Analytics	https://youtu.be/j1pa36PK14E https://youtu.be/nrPXuuMgc6M https://youtu.be/n9goiEZ3MNo

SEM-I : FINANCIAL ACCOUNTING (Till 2019)

UNIT:1	TOPICS	E-CONTENT
INTRODUCTION	Introduction about accountancy	https://www.slideshare.net/YousefHani/introduction-to-accounting
	Accounting concept	https://www.slideshare.net/PoojaAdake/accounting-concept-10751009
	Conventions	https://www.mastersindia.co
UNIT-2 Subsidiary books	Subsidiary books	https://www.slideshare.net/GaganDeep16/presentation-of-subsidiary-books-9303859
Unit-3 Bank reconciliation statement	Bank reconciliation statement	https://www.slideshare.net/TaniaAker11/bank-reconciliation-73411547
Unit-4 Rectification of errors	Rectification of errors	https://www.slideshare.net/Saqib_Awan/rectification-of-errors-with-accounting-terms
	Depreciation	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
Unit-5 Final accounts	Trading profit & loss account and balance sheet with or without adjustments	https://www.vedantu.com/commerce/trading-and-profit-and-loss-account

EM-II : Financial Accounting (Till 2019)

UNIT-1 Bill Exchange	Types of bills of	https://www.toppr.com/guides/fundamentals-of-accounting/bills-of-exchange/types-of-bills-of-exchange/
	Honouring of bills, Dishonour of bills Renewal of bill	https://www.slideshare.net/TsegayeAdugna/bill-of-exchange-54692441
Unit-2 CONSIGNMENT ACCOUNTS	Meaning– Features– Proforma invoice	https://www.zoho.com/invoice/guides/what-is-a-proforma-invoice-with-examples.html
	Invoice of goods at a price higher than the cost price	https://www.slideshare.net/DomingoBrotamante/costing-and-pricing-106371633

Unit-3 JOINT VENTURE ACCOUNTS	Meaning – Features- Difference between Joint Venture and Consignment	https://gfgc.kar.nic.in/magadi/GenericDocHandler/32-e5105098-a439-477b-8f9a-2c26c387c861.pdf
	Accounting Procedure	https://www.slideshare.net/PremPradeep1/basis-accounting-procedure
Unit-4	ACCOUNTS FROM INCOMPLETE RECORDS	https://www.slideshare.net/AnkitSand1/accounts-from-incomplete-records-76049525
Unit-5	ACCOUNTING FOR NON- PROFIT ORGANIZATIO NS	https://www.slideshare.net/AsadullahSharifi/accounting-for-non-profit-organization

SEM-III: ADAVANCE ACCOUNTING

Unit-1: Partnership Accounting 1	Fixed capital/ fluctuating capital,sacrific ing ratio,gaining ratio,admissio n of partner,retirem ent of partner,death of the partner	https://www.slideshare.net/monimavilasseril/admission-of-a-partner https://www.toppr.com/guides/accountancy/retirement-or-death-of-a-partner/new-profit-sharing-and-gaining-ratio/ https://www.aees.gov.in/htmldocs/downloads/e-content_06_04_20/PPT%20Retirement%20Module%20I.pdf https://www.slideshare.net/mehtapreksha/death-of-a-partner-237839296
Unit-2: Dissolution of partner and insolvency of partner	Dissolution of partner and insolvency of partner	https://www.slideshare.net/anupamatelang/dissolution-of-a-partnership
Unit-3: Company Accounts	Issues of shares and its debentures at par,discount and preimum fore feature of shares reissues of shares	https://www.jandkicai.org/pdf/16776Issue_Etc.pdf
Unit-4: Company Final Account and Profit prior to	Preparation of profit and losses statement and	https://www.academia.edu/14692333/Preparation_And_Presentation_of_Financial_Statements_under_Schedule_III_of_Companies_Act_2013 https://www.slideshare.net/venkypalu/jayanthi

incrooption	balancesheet as per company act 2013 profit prior to incorporation of company	
Unit-5: Valuation of goodwill and shares	Methods of valuing the shares types. Types of value of shares	https://www.slideshare.net/HimanshuArya4/valuation-of-shares-14108749

SEM-IV: CORAPARTE ACCOUNTING

Unit-1 Company Liquidition	Contributory Preferential Payments Statements of Affairs - Liquidator's Remuneration - Preparation of Liquidator's Final Statement of Account	https://gfgc.kar.nic.in/hesaraghatta/GenericDocHandler/21-8409c4f7-1926-46f0-b45e-44357c55010c.pdf
Unit-2 Amalagation, Absorption	Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies.	https://www.mca.gov.in/Ministry/notification/pdf/AS_14.pdf
Unit-3 Internal reconstruction and acquisition of business	Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction- Acquisition of business when new set of books are opened- Debtors and Creditors taken over on behalf of vendors- When same set of books are	https://sgp1.digitaloceanspaces.com/cakart/5947/study contents/Chapter 6 Internal Reconstruction.pdf

	continued	
Unit-4 Account of banking company	Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – NonPerforming Assets – Legal Provisions relating to final accounts - Final Accounts.	https://josephscollege.ac.in/lms/Uploads/pdf/material/Notes_AdvancedAccounting2.pdf
Unit-5 Account of insurance and insurance claim	Introduction – Formats-Revenue Account–Net Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus – General Insurance - Preparation of final accounts with special reference to Fire and Marine Insurance - Insurance claims-Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss - Loss of Profit	https://www.slideshare.net/kandesharan/lic-ppt

SEM IV: INCOME TAX

Unit-1 INTRODUCTIO N	Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year –	https://incometaxmanagement.com/Pages/Taxation-System/Basic-Concepts-on-Tax-Systems-in-India.html
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	<p>Previous Year - Person – Agricultural Income – Heads of Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes (Theory only)</p>	
Unit-2 INCOME FROM SALARIES	<p>Definition of 'Salary' – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary</p>	<p>https://cleartax.in/s/section-171-definition-of-salary-under-the-income-tax-act</p>
Unit-3 INCOME FROM HOUSE PROPERTY	<p>Definition of 'House Property' – Exempted House Property incomes– Annual Value</p>	<p>https://incometaxindia.gov.in/tutorials/12.%20income-from-house-property.pdf</p>

	<p>– Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property</p>	
Unit-4 PROFITS AND GAINS OF BUSINESS OR PROFESSION	<p>Definition of ‘Business and Profession’ – Procedure for computation of Income from Business – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Problems on computation of Income from Business. Income from Profession: Rules– procedure – problems on computation of Income from Profession</p>	<p>https://incometaxindia.gov.in/Documents/Left%20Menu/IND-Income-from-business-profits.htm</p>
Unit-5	<p>Introduction - Meaning –</p>	<p>https://incometaxindia.gov.in/Documents/Left%20Menu/in</p>

<p>CAPITAL GAINS AND INCOME FROM OTHER SOURCES</p>	<p>Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains - General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Winnings from lotteries Puzzles, crown world puzzles, Races – Interest on Securities – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57. (Theory only)</p>	<p>come-from-capital-gains.htm</p>
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SEM-5 : COST ACCOUNTING

<p>Unit-1 INTRODUCTION</p>	<p>Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.</p>	<p>https://www.investopedia.com/terms/c/cost-accounting.asp</p>
<p>Unit-2 MATERIAL</p>	<p>Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.</p>	<p>https://www.preservearticles.com/cost-accounting/inventory-control-methods/31114</p>
<p>Unit-3 Standard Costing and Variance</p>	<p>Introduction material labour and overhead varinance</p>	<p>https://www.slideshare.net/ranasingh0820/variance-analysis-5773244</p>
<p>Unit-4 UNIT AND JOB COSTING</p>	<p>Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet. Job Costing: Features</p>	<p>https://www.slideshare.net/rajvardhan7/cost-sheet-63668069</p>

	- Objectives – Procedure - Preparation of Job Cost Sheet.	
Unit-5 COST RECONCILIATION STATEMENT AND PROCESS COSTING	Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.	https://www.slideshare.net/PRIYANKAVP4/a-presentation-on-process-costing https://www.slideshare.net/mcsharma1/reconciliation-of-cost-and-financial-accounts

SEM-I: BUSINESS ORGANISATION AND MANAGEMENT

UNIT:1	TOPICS	E-CONTENT
INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS :	a) Concepts of Business, b) Trade, Industry and Commerce c) Sole Proprietorship	1) https://www.google.com/search?q=concept+of+business+in+bom&biw=1536&bih=714&tbm=vid&ei=ry_dY6TmOPqiseMP3JSIkAY&ved=0ahUKEwj-ZjH3Pn8AhV6UWwGHVxKCWIO4dUDCA0&uact=5&oq=concept+of+business+in+bom&gs_lcp=Cg1nd3Mtd2l6LXZpZGVvEAMyBQghEKABMgUIIRCgATIFCCEQoAEyCAghEBYQHhAdOgQIABBDOgUIABCABDoFCAAQhgM6BggAEBYQHICxCVikOGDWTGgCcAB4AIAB1wGIAfoKkgEFMC43LjGYAQcAQHAAQE&sclient=gws-wiz-video#fpstate=ive&vld=cid:0896d717,vid:rQoMeEAFxMo 2) https://www.google.com/search?q=concept+of+business+in+bom&biw=1536&bih=714&tbm=vid&ei=ry_dY6TmOPqiseMP3JSIkAY&ved=0ahUKEwj-ld=cid:876d58b5,vid:sJ4MgSOY8Ac
UNIT:2 JOINT STOCK COMPANY:	a) Joint Stock Company, Meaning Definition, b) Memorandum of Association c) Articles of Association d) Prospectus	1) https://www.google.com/search?q=joint+stock+companies+in+bom&biw=1536&bih=714&tbm=vid&ei=nzDdY4HHLyRl2rOwP06k0As&ved=0ahUKEwjBksa53fn8AhWKpVYBHUA3CboQ4dUDCA0&uact=5&oq=joint+stock+companies+in+bom&gs_lcp=Cg1nd3Mtd2l6LXZpZGVvEAMyBQghEKABMgUIIRCgATIFCCEQoAE6BwgAEIAEEA06BQgAEIYDOgQIIRAVOgUIABCiBD0ICCEQFhAeEB06CwghEBYQHhDxBBAduLgHWPEXYKspaABwAHgAgAGDAogB2gySAQUwLjMuNZgBAKABAcABAQ&sclient=gws-wiz-video#fpstate=ive&vld=cid:853a9e3f,vid:wAMm5BuSgh8 2) https://www.toppr.com/ask/content/video/memorandum-of-association-english-102907/
UNIT:3 INTRODUCTION TO FUNCTIONS OF MANAGEMENT:	a) Management Meaning - Characteristics b) Scientific Management	1) https://www.google.com/search?q=management+meaning+and+concept&biw=1536&bih=714&tbm=vid&ei=KTLdY7yqBr-Ag8UP0u-usA8&ved=0ahUKEwj84o713vn8AhU_wKACHdK3C_YQ4dUDCA0&uact=5&oq=management+meaning+and+concept&gs_lcp=Cg1nd3Mtd2l6LXZpZGVvEAMyBQgAEKIEMgUIABCiBDIFCAAQogQyBQgAEKIEOgcIIRCgARAKOgsIABCABB CxAxCDAToFCAAQgAQ6CAgAELEDEIMBOgIABCABB CxAzoFCAAQkQI6CwgAELEDEIMBEJECog0IABCABB CxAxCDARAKOgoIABCABB CxAxAKOgcIABCABB AKOgUIABCGAzoFCAAQsQM6BQghEKABUI8HWIusAWDmvgFo

		AXAAeACAAYgCiAGtNJIBBzAuMjcuMTCYAQCgAQGwAQDAAQE&scient=gws-wiz-video#fpstate=ive&vld=cid:a28757ed,vid:0GyKxRYx1tQ
UNIT:4 PLANNING AND ORGANISING:	a)planning Meaning -Definition - Characteristics – b)Types of Plans, c)Formal and Informal d)Organizations, Line, Staff Organizations	1) https://www.google.com/search?q=meaning+of+planning+in+bom+subject&biw=1536&bih=714&tbn=vid&ei=bzPdY6uqJMPHseMP_6ySmAw&ved=0ahUKEwjrneAQ4Pn8AhXDcGwGHX-WBMMQ4dUDCA0&uact=5&oq=meaning+of+planning+in+bom+subject&gs_lcp=CgInd3Mtd2l6LXZpZGVvEAMyBQghEKABMgUIIRCgATIFCCEQoAE6BQgAEKIEOgcIIRCgARA KOggIIRAWEB4QHToKCCEQFhAeEA8QHToECCEQFVChBljCMGC4OmgAcAB4AIABmQKIAAd0ZkgEFMC45LjeYAOQCgAQHAAQE&scient=gws-wiz-video#fpstate=ive&vld=cid:1825f810,vid:sXtqXMIYY8E 2) https://www.google.com/search?q=types+of+plans+in+bom+subject&biw=1536&bih=714&tbn=vid&ei=uDPdY6TPO4iZseMPiPaRgAU&ved=0ahUKEwiki-Wz4Pn8AhWITGwGHQpLBFAQ4dUDCA0&uact=5&oq=types+of+plans+in+bom+subject&gs_lcp=CgInd3Mtd2l6LXZpZGVvEAMyBQghEKABMgUIIRCgATIFCCEQoAEyBQghEKABOggIIRAWEB4QHToHCCEQoAEQCjoECCEQFVD3C1j-JGD0L2gAcAB4AIABmgKIAcYQkgEFMC4yLjeYAOQCgAQHAAQE&scient=gws-wiz-video#fpstate=ive&vld=cid:febe3d65,vid:3b_133rBvyE
UNIT:5 AUTHORITY, COORDINATION AND CONTROL:	a) Meaning of Authority, Power b)Delegation of Authority – c)Decentralization of Authority	1) https://www.google.com/search?q=meaning+of+authority+power+responsibility+and+accountability&biw=1536&bih=714&tbn=vid&ei=MjTdY5jUDJvwz7sPsaS2uAk&oq=meaning+of+power+authority&gs_lcp=CgInd3Mtd2l6LXZpZGVvEAEYADIFCAAQogQyBQgAEKIEMgUIABCiBDIFCAAQogQyBQgAEKIEOgUIABCABDoFCAAQhgM6BAgAEEM6CwgAEIAEELEDEIMBOggIABCxAxCDAToICAAQgAQQsQM6BQgAEL EDOgcIABANEIAEOgYIABAWEB5Q5AZY2YABYO6TAWgBcAB4AIABjwKIAZ4ykgEHMC4xNi4xN5gBAKABABAMABAQ&scient=gws-wiz-video#fpstate=ive&vld=cid:5f2ae4b0,vid:gBZA2DM-8Q0

SEM-IV: LEADERSHIP AND MANAGEMENT SKILLS

UNIT-1 LEADERSHIP SKILLS	a) Concept of leadership, b) features of leadership, c)characteristics of effective leadership	1) https://ca.indeed.com/career-advice/career-development/concept-of-leadership 2) https://www.indeed.com/career-advice/career-development/leadership-characteristics
UNIT-2 MANAGERIAL SKILLS	a) Meaning and definition of manager. b)characteristics of management	1) https://study.com/academy/lesson/what-is-a-manager-definition-goals-responsibilities.html 2) https://www.google.com/search?q=what+are+management+characteristics&biw=1536&bih=714&tbn=vid&ei=uTrdY-P2Aevg4-

		EPzvO3qAw&oq=charecteristics+of+management&gs_lcp=Cg1nd3Mtd2l6LXZpZGVvEAEYATIHCAAQgAQOCjFCAAQhgMyBQgAEIYDMgUIABCgAzoFCCEQoAE6CAghEBYQHhAdOgcIIRCgARAKOgQIIRAVOgsIABCABBcxAXCDAToICAAQgAQQsQM6CAgAELEDEIMBOgQIABBDOgoIABCxAXCDARBDOgUIABCABDoNCAAQgAQQsQM6BgwAELEDEEM6BggAEBYQHIDCB1jRbGCEiAFoAHAAeACAAZwCiAHCN5IBBzAuMTguMTeYAQCgAQGwAQDAAQE&scient=gws-wiz-video#fpstate=ive&vld=cid:238959a3,vid:BJJ8oN4JmDw
UNIT-3 ENTERPRENURS HIP	a) Definition of entrepreneurship b) Classification of entrepreneur	1) http://www.simplynotes.in/e-notes/mbabba/entrepreneurship-development/entrepreneurship-meaningdefinition-and-characteristics-2/ 2) https://www.google.com/search?q=what+are+the+classification+of+enterprises&biw=1536&bih=714&tbm=vid&ei=dzvdY6XdAdqQseMP09C3mAI&oq=classification+of+enter&gs_lcp=Cg1nd3Mtd2l6LXZpZGVvEAEYATIFCAAQgAQyBQgAEIYDMgUIABCgAzIFCAAQhgM6BQgAEKIEOgQIABBDOgsIABCABBcxAXCDAToICAAQgAQQsQM6CAgAELEDEIMBOgUIABCxAzoFCCEQoAFQkAhY35YBYOqtAWgBcAB4AYABowKIAbcvkgEHMC4xNS4xNpgBAKABAbABAMABAQ&scient=gws-wiz-video#fpstate=ive&vld=cid:aaf80190,vid:S4mH1FUmnrQ
UNIT-4 INNOVATIVE LEADERSHIP,DE SIGN THINKING AND BUSINESS ETHICS	a) Social, and artificial intelligence b) design thinking	1) https://builtin.com/artificial-intelligence
UNIT-5 MANAGERS AND MANAGERIAL ROLES	a) Meaning and definition of b) change management	https://www.techtarget.com/searchcio/definition/change-management
UNIT-6 AUTHORITY,RES PONSIBILITY AND ACCOUNTABILI TY.	a) Meaning and definition of authority. b) Responsibility and its features	https://www.google.com/search?q=meaning+of+authority+and+responsibility&biw=1536&bih=714&tbm=vid&ei=5EPdY6LpKeiVseMPicKZwAg&oq=meaning+of+authority+and+&gs_lcp=Cg1nd3Mtd2l6LXZpZGVvEAEYADIFCAAQogQyBQgAEKIEMgUIABCiBDIFCAAQogQ6BggAEB4QDTtoICAAQHhANE86BggAEBYQHjoFCAAQOI6CwgAEIAEELEDEIMBOgUIABCABDoICAAQsQM6BgwAEIAEELEDOgUIABCxAzoFCAAQhgM6CggAEIAEELEDEA06BQghEKABUKkGWKdqYPB-aABwAHgAgAGDAogBhyuSAQYwLjIzLjiYAQCgAQGwAQDAAQE&scient=gws-wiz-video#fpstate=ive&vld=cid:5f2ae4b0,vid:qBZA2DM-8Q0

SEM-V: BUSINESS LAW (Till 2019)

UNIT:1 INTRODUCTION	1)Indian contract act 1872, 2)offer,acceptance,consideration	1. https://www.youtube.com/watch?v=ol2BXgF-P48 2. https://www.youtube.com/watch?v=G_Db4dm4SZc
UNIT:2 CONTRACT ACT 1872	1)Wagering agreements, 2)contingent contracts	1. https://www.youtube.com/watch?v=X0WK1jw1DE 2. https://www.youtube.com/watch?v=RGRi011lIdo
UNIT:3 SALE OF GOOD ACT,1930	1)Contract of sale, 2) essentials of valid sale 3)breach of contract	1. https://www.youtube.com/watch?v=pHFHBSocPUE 2. https://www.youtube.com/watch?v=u4C_9OsHD2M 3. https://www.youtube.com/watch?v=jo_xZvRqvW4
UNIT:4 TRADE MARKS ,PATENTS,COPY RIGHTS	1)Trademarks, 2)patents and 3)copy right	1. https://www.youtube.com/watch?v=nXyCyWg6x98
UNIT:5 INFORMATION TECHNOLOGY ACT AND ENVIRONMENTAL PROTECTION ACT	1)Information technology act 2000, 2)digital signature, 3)e governance	1. https://www.youtube.com/watch?v=czDzUP1HclQ 2. https://www.youtube.com/watch?v=uPFA7Z7WnOY

SEM- V : BANKING THEORY AND PRACTICE

UNIT:1 INTRODUCTION	a) Origin and growth of banking in India b)Unit and branch banking	1. https://www.youtube.com/watch?v=NtMzVal3dvQ 2. https://www.youtube.com/watch?v=IxWbZ-oZ8v4
UNIT:2 RESERVE BANK OF INDIA	a) Rbi organisational structure b)objective of rbi	1. https://www.youtube.com/watch?v=Cui6C3hk6PE
UNIT:3 TYPES OF BANKS	a)Cooperative central banks b)NABARD	1. https://www.youtube.com/watch?v=z085ZQLutpc
UNIT:4 BANKER AND CUSTOMER RELATIONSHIP	a) define banker and customer b)kyc norms	1. https://www.youtube.com/watch?v=6VqfUjudGxI 2. https://www.youtube.com/watch?v=vLeC6khWzpm
UNIT:5 NEGOTIABLE INSTRUMENTS	Duties and responsibilities of paying and collecting banker	1. https://www.youtube.com/watch?v=FwTVBefGgE

SEM-V: PRACTISE OF GENERAL INSURENCE

UNIT:1 GENERAL INSURANCE POLICIES	a)Introduction to general insurance, classification of general insurance companies	1) https://www.youtube.com/watch?v=hapKVJuQh-U 2) https://www.youtube.com/watch?v=hapKVJuQh-U
UNIT-2 UNDERWRITINGS, PREMIUMS, CLAIMS, AND INSURANCE AND ACCOUNTING	a) Concept of underwritings, b)Risk sharing metho	1) https://www.investopedia.com/terms/i/insurance-underwriter.asp 2) https://www.investopedia.com/terms/i/insurance.asp 3) https://study.com/academy/lesson/risk-sharing-definition-strategies-examples.html

SEM:VI : COMMERCE LAB

UNIT:1 BASIC BUSINESS DOCUMENTS	1)trade license under shops and establishments 2)debit note and credit note	1. https://www.youtube.com/watch?v=X14J7PYHr0 2. https://www.youtube.com/watch?v=A32RSuE9C6E
UNIT:2 FINANCE,BANKI NG,AND INSURANCE DOCUMENTS	1)promissory note 2)bills of exchange	1. https://www.youtube.com/watch?v=gT8noCXmweQ
UNIT:3 DOCUMENTS OF INCORPORATIO N OF A COMPANY	1)Memorandum of association, 2)article of association.	1. https://www.youtube.com/watch?v=AZK0fd0GqUQ 2. https://www.youtube.com/watch?v=PLLtWY5PrBo
UNIT:4 DOCUMENTS OF TAXATION	Pan and tan application	1. https://www.youtube.com/watch?v=ifwgEJHseL4
UNIT:5 BUSINESS CHARTS	1)Elements of business 2)Formation of business organisations	1. https://www.youtube.com/watch?v=2v198EYLzOg 2. https://www.youtube.com/watch?v=QtOr74TCPuc

SEM-VI REGULATIONS OF INSURANCE BUSINESS

UNIT:1 INSURANCE LEGISLATION IN INDIA	a) History of life and non-life insurance legislation, b) IRDA and its functions c)IRDA health insurance regulations	1. https://www.youtube.com/watch?v=tL0a7uWrmBs 2. https://www.youtube.com/watch?v=6jza7LwBpUs 3. https://www.youtube.com/watch?v=wlXa08Ey0CE
UNIT:2 POLICY HOLDERS	a)Assignment and transfer of insurance policies,	1. https://www.youtube.com/watch?v=cM8L1jMbtOg 2. https://www.youtube.com/watch?v=F-Pv4OniDM

RIGHTS OF ASSIGNMENT, NOMINATION AND TRANSFER	b)Insurance ombudsman	
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SEM-I : BUSINESS ECONOMICS

UNIT:1	TOPICS	E-CONTENT
BUSINESS ECONOMICS NATURE & SCOPE	Definition and scope	https://www.teachmint.com/tfile/studymaterial/b-https://youtu.be/qxKM2wqemkQcom/businesseseconomics/pptecopdfpdf/b7019c2c-1df1-49f1-bfc5-ff9f27218727?utm_source=tfile_share
UNIT-2 Demand concepts & Elasticity of demand	Law of demand, elasticity of demand, concept of supply, law of supply	https://www.teachmint.com/tfile/studymaterial/b-com/businesseseconomics/pptecopdfpdf/b7019c2c-1df1-49f1-bfc5-ff9f27218727?utm_source=tfile_share
Unit-3 Production and cost concepts	Theory of production function, law of diminishing marginal returns to scale	https://www.pvpsiddhartha.ac.in/department/lecture%20notes/MEFA/unit2.pdf https://youtu.be/046s9vDVteg https://youtu.be/zKnf3-KnL1w https://youtu.be/DR33cpMXzI0
Unit-4 Budget line	Cost concepts, Economies & diseconomies to scale	https://egyankosh.ac.in/bitstream/123456789/7590/1/Unit-8.pdf https://youtu.be/h28fWc_zJmA https://youtu.be/wsRGHu67WXE https://youtu.be/BTWIvBzfuAU
Unit -5 Market structure	Market structure, Types of markets	https://www.ebookbou.edu.bd/Books/Text/SOB/CEMBA-https://youtu.be/rhgcy2i67alhttps://youtu.be/8ZdpYB44LGQCEMPA/elec_4618/Module-7.pdf