



**PRESTIGE**  
INSTITUTE OF MANAGEMENT, GWALIOR  
UGC NAAC ACCREDITED 'A' GRADE INSTITUTE  
UGC APPROVED AUTONOMOUS INSTITUTE

**BACHELOR OF COMMERCE**

**SYLLABUS**  
**(CBCS Semester wise)**

**AND**

**EXAMINATION SCHEME**  
**(2020– 2023)**

Department of Commerce  
Prestige Institute of Management, Gwalior  
Airport Road, Opposite DD Nagar, Gwalior  
(Madhya Pradesh) INDIA

*Shiv*  
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## 1: APPROVAL OF COMMERCE SYLLABUS

inbox

10:10 AM (16 minutes ago)

ka Singh

----- Forwarded message -----

From: Raghvendra Singh <raghvendra.bhadoria@prestigegwl.org>  
Date: Tue, Jan 5, 2021 at 8:57 AM  
Subject: Fwd: APPROVAL OF COMMERCE SYLLABUS  
To: Tarika Singh <tarika.singh@prestigegwl.org>

----- Forwarded message -----

From: Dr.J.L. Gupta <drlggt@gmail.com>  
Date: Mon, Jan 4, 2021, 23:19  
Subject: Re: APPROVAL OF COMMERCE SYLLABUS  
To: Raghvendra Singh <raghvendra.bhadoria@prestigegwl.org>

Approved gladly

Regards 

Dr. J. L. Gupta

On Mon, 4 Jan 2021, 17:46 Raghvendra Singh, <raghvendra.bhadoria@prestigegwl.org> wrote:

Respected Sir

Please find enclosed Commerce Syllabus for your approval in attached files.  
Requesting your approval and consent via revert mail for the same.

Syllabus includes:

1. B.Com yearly programme (2019-22) batch: Revised syllabus presented for 2nd and 3rd year
2. CBCS B.Com Plain (2020-2023)
3. CBCS B.Com (H) (2020-2023) FOR ONLINE APPROVAL COMMERCE COURSES

Raghvendra Singh Bhadoria  
Assistant Registrar (Accounts)  
Cell No.: 98270 95618, 87707 31794  
Landline (College) : 0751-4097005 - Extn - 205  
Website : [www.prestigegwl.org](http://www.prestigegwl.org)



----- Forwarded message -----

From: Raghvendra Singh <raghvendra.bhadoria@prestigegwl.org>  
Date: Tue, Dec 29, 2020 at 12:14 PM  
Subject: APPROVAL OF COMMERCE SYLLABUS  
To: <drlggt@gmail.com>  
Cc: Sher Singh Bhakar <ssb1952@gmail.com>, Tarika Singh <tarika.singh@prestigegwl.org>



B.Com (2020-23)

Examination Scheme

Semester -I

Course Code	Subjects	Course Type	Optional / Compulsory	Category	L	T	P	C	Contacts Hrs/Wk	ICM		EFM		Total Marks
										Max	Min	Max	Min	
BCOM C 101	Environmental Studies	Ability-Enhancement Compulsory Course (AECC)-1	Compulsory	AECC	2	-	-	2	2	20	8	30	12	50
BCOM C 102	Business Organization and Management	Core Course C-1	Compulsory	CC	3	1	-	4	4	40	16	60	24	100
BCOM C 103	English Language	Language-1	Compulsory	L	2	-	-	2	2	40	16	60	24	100
BCOM C 104	Financial Accounting	Core Course C-2	Compulsory	CC	3	1	-	4	4	40	16	60	24	100
BCOM C 105	Banking law and practice	Core Course C-3	Compulsory	CC	3	1	-	4	4	40	16	60	24	100
BCOM O 106	Fundamentals of Computer and PC Software	General Elective Computer Application-1	Optional	GE	3	-	2	4	5	40	16	60	24	100
BCOM O 106	Principles of Micro Economics and its Application	General Elective Economics-1	Optional	GE	3	1	-	4	4	40	16	60	24	100
Marks of optional (CA/Eco) is considered one CA/ECO*					16	3 / 4	2	20	21/20*	220		330		550

Marks of optional (CA/Eco) is considered one CA/ECO\*

B.Com (CA) Total Marks=550

B.Com (Eco) Total Marks=550

Note: \*Comprehensive viva will be the part of internal component  
\*Personality Development will be the part of Internal Component

*[Handwritten signatures and marks]*

# Semester –II

Course Code	Subjects	Course Type	Optional / Compulsory	Category	L	T	P	C	Contacts Hrs/Wk	ICM		EFM		Total Marks
										Max	Min	Max	Min	
3COM C 201	Entrepreneurship Development	Ability-Enhancement Compulsory Course (AECC)-2	Compulsory	AECC	2	-	-	2	2	20	8	30	12	50
3COM C 202	Business Law	Core Course C-4	Compulsory	CC	3	1	-	4	4	40	16	60	24	100
3COM C 203	Business Mathematics	Core Course C-5	Compulsory	CC	3	1	-	4	4	40	16	60	24	100
3COM C 204	Moral values and language-Hindi	Language-2	Compulsory	L	2	1	-	4	3	40	16	60	24	100
3COM C 205	Higher Accounting	Core Course C-6	Compulsory	CC	3	1	-	4	4	40	16	60	24	100
3COM O 206	Desktop Publishing and Multimedia	General Elective Computer Application-II	Optional	GE	3	-	2	4	5	40	16	60	24	100
3COM O 206	Principles of Macro Economics and its Application	General Elective Economics-II	Optional	GE	3	1	-	4	4	40	16	60	24	100
Marks of optional (CA/Eco) is considered one CA/ECO*														550

B.Com (Eco) Total Marks=550

B.Com (CA) Total Marks=550

Note: \*Comprehensive viva will be the part of internal component  
 \*Personality Development will be the part of Internal Component

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### Semester –III

Course Code	Subjects	Course Type	Optional/ Compulsory	Category	L	T	P	C	Contacts Hrs/Wk	ICM		EFM		Total Marks
										Max	Min	Max	Min	
BCOM C 301	Principle of Statistics	Skill-Enhancement Elective Course (SEC)-1	Compulsory	SEC	3	1	-	4	4	40	16	60	24	100
BCOM C 302	Company Law	Core Course C-7	Compulsory	CC	3	1	-	4	4	40	16	60	24	100
BCOM C 303	Corporate Accounting	Core Course C-8	Compulsory	CC	3	1	-	4	4	40	16	60	24	100
BCOM C 304	French Language	Language-3	Compulsory	L	2	-	-	2	2	40	16	60	24	100
BCOM C 305	Insurance and risk management	Core Course C-9	Compulsory	CC	3	1	-	4	4	40	16	60	24	100
BCOM O 306	Internet & E-Commerce	General Elective Computer Application-III	Optional	GE	3	-	2	4	5	40	16	60	24	100
BCOM O 306	Industrial Economy	General Elective Economics-III	Optional	GE	3	1	-	4	4	40	16	60	24	100
Marks of optional (CA/Eco) is considered one CA/ECO*					17	4/ 5*	2	22	23/22*	240		360		600

B.Com (CA) Total Marks=600

B.Com (Eco) Total Marks=600

Note: \*Comprehensive viva will be the part of internal component

\*Personality Development will be the part of Internal Component


  
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Semester –IV														
Course Code	Subjects	Course Type	Optional/ Compulsory	Category	L	T	P	C	Contacts Hrs/Wk	ICM		EFM		Total Marks
										Max	Min	Max	Min	
BCOM C 401	Business Communication	Language-4	Compulsory	L	2	-	-	2	2	40	16	60	24	100
BCOM C 402	Income tax law and practice	Core Course C-10	Compulsory	CC	3	1	-	4	4	40	16	60	24	100
BCOM C 403	Cost Accounting	Core Course C-11	Compulsory	CC	3	1	-	4	4	40	16	60	24	100
BCOM C 404	Quantitative Techniques	Skill-Enhancement Elective Course (SEC)- 2	Compulsory	SEC	3	1	-	4	4	40	16	60	24	100
BCOM C 405	Business Environment	Core Course C-12	Compulsory	CC	3	1	-	4	4	40	16	60	24	100
BCOM O 406	Relational Database Management System	General Elective Computer Application- IV	Optional	GE	3	-	2	4	5	40	16	60	24	100
BCOM O 406	Indian Economy	General Elective Economics-IV	Optional	GE	3	1	-	4	4	40	16	60	24	100
Marks of optional (CA/Eco) is considered one CA/ECO*					17	4/5*	2	22	23/22*	240		360		600
B.Com (CA) Total Marks=600														

B.Com (Eco) Total Marks=600

B.Com (CA) Total Marks=600

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Note: \*Comprehensive viva will be the part of internal component  
\*Personality Development and aptitude will be the part of Internal Component

Semester –V														
Course Code	Subjects	Course Type	Optional/ Compulsory	Category	L	T	P	C	Contacts Hrs/Wk	ICM		EFM		Total Marks
										Max	Min	Max	Min	
BCOM C 501	Auditing and Corporate Governance	Discipline Specific Elective (DSE)-1	Compulsory	DSC	3	1	-	4	4	40	16	60	24	100
BCOM C 502	Indirect Tax Law: GST	Discipline Specific Elective (DSE)-2	Compulsory	DSE	3	1	-	4	4	40	16	60	24	100
BCOM C 503	Marketing Management	Discipline Specific Elective (DSE)-3	Compulsory	DSE	3	1	-	4	4	40	16	60	24	100
BCOM C 504	Financial Management	Core Introduced Core Course C-13	Compulsory	CC	3	1	-	4	4	40	16	60	24	100
BCOM C 505	Entrepreneurship and small business	Skill-Enhancement (Practical)	Compulsory	SEC	3	1	1	4	5	40	16	60	24	100
BCOM O 506	Web Designing	General Elective Computer Application-V	Optional	GE	3	-	2	4	5	40	16	60	24	100
BCOM O 506	Public Finance	General Elective Economics-V	Optional	GE	3	1	-	4	4	40	16	60	24	100
BCOM C 507	Summer Internship	Project Viva	Compulsory	SEC				4		50	20	50	20	100
Marks of optional (CA/Eco) is considered one CA/ECO*					18	5/6*	2	28	26/25*	290		410		700
B.Com (Eco) Total Marks=700														

B.Com (Eco) Total Marks=700

B.Com (CA) Total Marks=700

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# Semester –VI

Course Code	Subjects	Course Type	Optional/ Compulsory	Category	L	T	P	C	Contacts Hrs/Wk	ICM		EFM		Total Marks
										Max	Min	Max	Min	
BCOM C 601	Management Accounting	Discipline-Specific Elective (DSE)-4	Compulsory	DSE	3	1	-	4	4	40	16	60	24	100
BCOM C 602	Office Management and Secretarial Practice	Discipline-Specific Elective (DSE)-5	Compulsory	DSE	3	1	-	4	4	40	16	60	24	100
BCOM C 603	Fundamentals of Investment	Discipline-Specific Elective (DSE)-6	Compulsory	DSE	3	1	-	4	4	40	16	60	24	100
BCOM C 604	Human Resource Management	Core Course C-14	Compulsory	CC	3	1	-	4	4	40	16	60	24	100
BCOM C 605	Personal Selling and Salesmanship	Skill-Enhancement Elective Course (SEC)- 4	Compulsory	SEC	3	1	-	4	4	40	16	60	24	100
BCOM O 606	Digital Marketing	Generic Elective Computer Application- VI	Optional	GE	3	-	2	4	5	40	16	60	24	100
BCOM O 606	International Marketing	Generic Elective Economics-VI	Optional	GE	3	1	-	4	4	40	16	60	24	100
Marks of optional (CA/Eco) is considered one CA/ECO*														600

B.Com (CA) Total Marks=600

B.Com (Eco) Total Marks=600

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Session	2020-23
Class	B.Com
Semester	I
Course Type	Ability-Enhancement Compulsory Course (AECC)-1
Title of the Paper	Environmental Studies
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 101
Maximum Marks	50
Internal/ External	20/30

**Learning Objectives:** Objective of this course is to understand the dynamics of ecology, adverse affects of pollution on environment and its management.

Course Outcomes: On completion of the course, the students will be:

- CO1. Memorizing the concepts related to the ecological biodiversity of our planet.
- CO2. Interpreting important processes associated with the evolution of life on earth.
- CO3. Applying the concepts related to ecology for sustainable life on earth.
- CO4. Analyzing the importance of wildlife protection and its role in preserving the food chain.
- CO5. Evaluating the methods of prevention and safety from pollutants.
- CO6. Formulating the plan for environmental disaster management.

Unit -1	<p>Study of environment and ecology</p> <ul style="list-style-type: none"> <li>(a) Definition and importance.</li> <li>(b) Public participation and public awareness.</li> <li>(c) Ecology – Introduction</li> <li>(d) Ecosystem – concept, components, structure and function, energy flow, food, chain, food web</li> <li>(e) Ecological pyramids and types.</li> </ul>
Unit 2	<p>Study of Environment Pollution and Population</p> <ul style="list-style-type: none"> <li>(a) Air, water, noise, heat and nuclear pollution – definition, causes, effect prevention of pollution.</li> <li>(b) Population growth, disparities between countries.</li> <li>(c) Population explosion, family welfare program</li> <li>(d) Environment and human health.</li> <li>(e) Cleanliness and disposal of domestic waste.</li> </ul>

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Unit 3	Natural resources, problem and conservation (a) Water resources (b) Forest resources (c) Land resources (d) Food resources (e) Energy resources
Unit 4	Bio-diversity and its protection (a) Introduction-genetic, species and ecosystem diversity. (b) Value of bio-diversity- Consumable use: productive use. Social, Moral and aesthetic values. (c) India as a nation of mega bio-diversity center, bio-diversity at national and local levels. (d) Threats to bio-diversity- loss of habitat, poaching of wildlife, man and wildlife conflicts.
Unit 5	Disaster management and environmental laws (a) Disaster management – flood, earthquake, cyclones and landslides. (b) Conservation of laws for air and water pollution. (c) Wildlife conservation laws. (d) Role of information technology in protecting environment and health.

#### REFERENCE BOOKS:

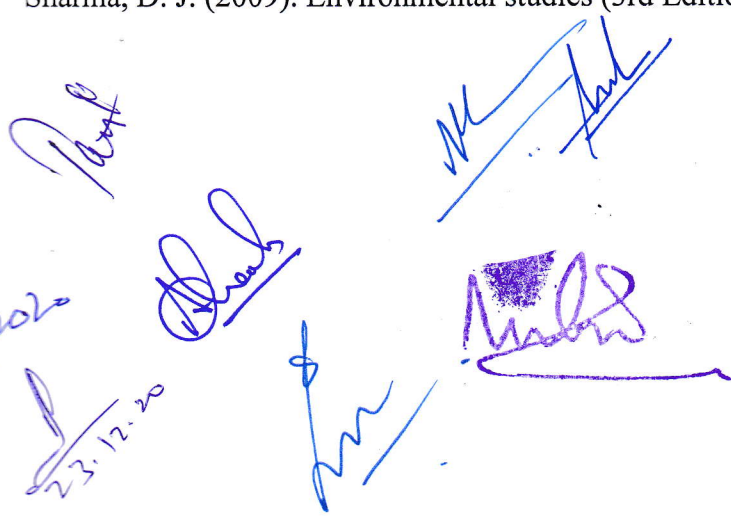
##### References

Anubha Kaushik, C. P. (2018). Environmental Science And Engineering (6th edition ed.). New Age International (P) Ltd.

Chauhan, B. S. (2008). Environmental Studies. Firewall Media.

Keller, B. a. (2011). Environmental Science: Earth as a Living Planet (8th Edition ed.). Wiley India.

Sharma, D. J. (2009). Environmental studies (3rd Edition ed.). University Science Press.


  
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Session	2020-23
Class	B.Com
Semester	I
Course Type	Core Course C-1
Title of the Paper	Business Organization and Management
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 102
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** The course is focused on disseminating the concepts of various business organizations and the basic operations of each type. Along with this, the core concepts of management will enhance the conceptual clarity on the subject.

**Course Outcomes:** On completion of the course, the students will be able to

CO1: Describe different forms of business organizations.

CO2: Classify businesses on the basis of size, industrial sector and ownership type.

CO3: Evaluate organizational decisions on the basis of the political, legal and ethical aspects of the business.

CO4: Understand the earlier contributions towards the evolution of management.

CO5: Demonstrate the role, skills and functions of management.

CO6: Identify and evaluate social responsibilities and ethical issues involved in managerial decision making.

Unit -1	<b>Foundation of Indian Business</b>  Concept of business organization, Spectrum of Business Activities, Manufacturing and service sectors. India's experience of liberalization and globalization, Technological innovations and skill development. 'Make in India' Movement. Multinational Corporations and Indian transnational companies. Corporate Social responsibility; Franchising and Outsourcing; E-commerce trends in India
Unit 2	<b>Forms of business organization:</b> Sole proprietorship, One person company, Joint Hindu Family entity, Partnership Firm-types of partnership, Joint stock company, Cooperative society. Choice of forms of business organization  <b>Entrepreneurial Process:</b> Idea generation, Feasibility study. Basic consideration in setting up a Business Enterprise.
Unit 3	<b>Introduction to Management:</b> Concept, Nature, Importance, Management vs. Administration, Management Skills, Levels of Management, Functions of Management.  <b>Evolution of Management:</b> Early contributions, Taylor and Scientific

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	Management, Fayol's Administrative Management, Bureaucracy, Human Relations School. Ethics in Management.
Unit 4	<b>Planning:</b> Nature, Scope, Objectives and Significance of Planning, Types of Planning, Process of Planning, Barriers to Effective Planning. <b>Decision Making:</b> Concept, Process, Types and Styles of Decision Making <b>Organizing:</b> Concept, Organization Theories, Span of Control, Authority & Responsibility
, Unit 5	<b>Staffing:</b> Concept, System Approach, Manpower Planning, Recruitment & Selection <b>Directing:</b> Concept, Direction and Supervision. <b>Controlling:</b> Concept, Process of Controlling, Methods of controlling, and Tools for controlling.

#### Suggested Readings:

1. M S. A. Sherlekar (2018). Modern Business Organization 4th Edition. Himalala Publication House
2. Jallo (2005). Business Organization and Management New Delhi: Tata McGraw Hill.
3. F. Cherunilam (2019). Business Environment Text and Cases 27th edition Himalaya Publication House India.
4. Dr. V. Desai (1979). Organizing and management of Small Scale Industry, Himalaya publishing house India
5. Robbins & Coulter (2006) - Management 9th edition. Delhi: Prentice Hall of India
6. Stoner, Freeman & Gilbert Jr (2009) - Management 6th Edition. Delhi: Pearson Education
7. R D Agarwal (1982) - Organization and Management. New Delhi: Tata McGraw-Hill Education
8. Koontz Harold & Weihrich Heinz (2008) - Essentials of management 5th Edition. New Delhi: Tata Mc Graw Hill.

*Paul*

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Session	B.Com
Class	I
Semester	Language-I
Course Type	English-I
Title of the Paper	Compulsory
Compulsory/ Optional	BCOM C 103
Paper Code	100
Maximum Marks	40/60
Internal/ External	

**Learning Objective:** The course aims to provide basic knowledge of English Grammar and good understanding of literary text so as to facilitate students with correct usage of English

**Course Outcomes:** On completion of the course the students will be able to

CO1: Develop the abilities in grammar, oral skills, reading, writing and study skills.

CO2: Awareness of correct usage of English grammar in writing and speaking.

CO3: Improvement in speaking ability in English both in terms of fluency and comprehensibility.

CO4: Accuracy and fluency in producing and understanding spoken and written English language

Unit -1	Parts of Speech, Modals, Determiners, Articles, Tenses, Types of Sentences, Common Errors in English, Words commonly misunderstood
Unit 2	Vocabulary-Synonyms, Antonyms. Homonyms, One word substitution, Idioms and proverbs, 'The Second Coming' by W.B. Yeats, 'Where the mind is without Fear' by Rabindranath Tagore.
Unit 3	Paragraph writing on topics of general interest (events, current affairs, important personalities, social roles, etc), 'Malgudi Days' by R.K. Narayan
Unit 4	Comprehension, Precis writing, Slogan Writing, Speech, 'Stopping by Woods on a Snowy Evening' by Robert Frost, 'Of Adversity, Of Studies' — Essays by Francis Bacon
Unit 5	'The Untouchable' by Mulk Raj Anand, 'The Importance of Being Earnest' by Oscar Wilde, 'Mother', 'A Cradle to Hold Me' by Maya Angelou

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**Suggested Books:**

1. Raymond Murphy (1985). Cambridge essential grammar (4th edition ed.). Cambridge University Press
2. Norman Lewis (1979). Word Power made Easy. Pocket Books
3. A.J Thomson (1960). A Practical English Grammar. (4th edition). Oxford University Press.
4. SC Gupta (2020). English grammar and Composition. Arihant Publications



Dr. H  
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Dr. H  
23/12/20





Session	2020-23
Class	B.Com
Semester	I
Course Type	Core Course C-2
Title of the Paper	Financial Accounting
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 104
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives:** The objective of this course is to help students acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.

**Course Outcomes:** On completion of the course the students will be able to:

- To build up understanding about the conceptual background of the double entry system and principles of accounting.
- Comprehend methods of calculating depreciation charges and to identify the factors to be considered when choosing a depreciation method.
- Develop the ability through the creation of statements of account for a sole trader/proprietor by making trading account, profit and loss account, and balance sheet.
- Assess the various conditions of maintaining accounts of Branch, Departments, consignment and royalty accounts.

Know about the accounting of non

Unit -1	<p>Definition and need of Accounting, Concept of double entry system, Accounting Concepts ,Conventions and Principles (GAAP) , Accounting Cycle.</p> <p>Journal: Rules of Debit and Credit (Traditional and Modern), Compound Journal Entries, Opening Entries and Closing Entries, Sub Division of journal.</p> <p>Ledger: Preparation of Ledger, Difference between journal and Ledger, Rules regarding Posting.</p> <p>Introduction to Indian Accounting Standards.</p>
Unit 2	<p>Trail Balance: Meaning, Importance and Types of Trail Balance, preparation of Trail Balance.</p> <p>Final Accounts (Trading &amp; P&amp;L Account and Balance sheet) with Adjustments.</p> <p>Depreciation Accounting: Meaning, Definition and methods of calculating Depreciation; Fixed Cost Method, Diminishing Balance Method and Annuity Method, Practical problems based on change in method of charging depreciation;</p>

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	Fixed base to Reducing balance and Reducing balance to Fixed base method
Unit 3	Branch Accounts: Meaning and Definition of Branch Accounts, Types of Branch, Dependent Branch, Debtors System, Stock and Debtors system, Wholesale Branch. Foreign Branch. Departmental Account: Meaning and Definition, Need, Calculation of net profit of various departments and allocation of expenses using suitable base, preparation of common balance sheet and treatment of unrealized profit, Inter departmental transaction.
Unit 4	Royalty Accounts: Meaning and Definition, Short working, Minimum Rent, Short Working Recouped, Strikes, Lock-Outs, Accounting for Royalty (Including Sub Lease).  Accounting of Non-profit making organizations: Meaning and Features, Accounting Records- Receipts and Payment Account, Income and Expenditure Account and Balance Sheet.
Unit 5	Consignment: Meaning, Important terms, accounting records, valuation of unsold stock, normal loss, abnormal loss. Single Entry System: Meaning, Definition, Concept, Difference with Double entry system, Preparation of Statement of profit, Preparation of Statement of Affairs and Balance Sheet.

### Suggested Readings:

1. Jain, S.P. and Narang, k.L. 2016. Financial accounting. 10<sup>th</sup> ed. Kalyani publishers, New Delhi.
2. Elliott, B. and Elliott, J., 2017. Financial Accounting And Reporting. 18th ed. London: Pearson Education Limited.
3. Kemp, R. and Waybright, J., 2019. Financial Accounting. 5th ed. University of Virginia: Pearson Education Limited.
4. Gupta, A., 2016. Financial Accounting for Management. 5th ed. Pearson Education India.
5. Grewal, T.S. and Gupta, S.C., 2016. Introduction to accountancy. S. Chand and Co., New Delhi.
6. Tulsian, P. C., 2002. Financial Accounting. Tata Mcgraw Hil., New Delhi.
7. Paul D. Kimmel, Jerry J. Weygandt, et al., 2014. Editions for Financial Accounting: Tools for Business Decision Making. 7<sup>th</sup> ed. John Wiley & Sons., Canada.
8. Gupta, R. L., and Radhaswamy, M., 2004. Advanced Financial Accounting. S. Chand and Co., New Delhi.

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9. Mukherjee, A., & Hanif, M., 2007. Modern Accounting Vol. II. New Delhi: Tata McGraw Hill Publishing Company.
10. Maheshwari, S.N., & Maheshwari, S.K., 2008. Advanced Accounting. Vikas Publishing House Pvt. Ltd.

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*Julia*  
*23/12/2020*

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*23/12/20*



Session	2020-2023
Class	B.Com
Semester	I
Course Type	Core Course C-3
Title of the Paper	Banking Law and practice
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 105
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** To trained students in understating the features of Indian banking system and their contribution to Indian economy and to impart knowledge of legal provisions affecting bankers with practical aspects of banking services and functioning of Banking Regulation Act, 1949.

**Course Outcomes:** On completion of the course students will be able to:

Co1: Disseminate knowledge about organizational structure of RBI and Commercial bank with theoretical structures and functioning of banking industries.

CO2: Demonstrate a good understanding of Modern Indian banking system and its operations.

CO3: Train and equip with the investment management and to understand the application of various negotiable instruments in banking sector.

CO4: Establish a link between the legal provisions and the practical aspects of banking services and functioning of Banking Regulation Act, 1949

CO5: Examine the management of finance and analyze various banking reports and statements.

Unit -1	Introduction of banking: Definition of Bank, Principles of Management in Banks, Managerial Functions in Bank. Organizational structure of RBI, Functions, Control of Credit by RBI, Power of RBI. Commercial Banks, Present Structure of Commercial Banks in India, Credit Control Measures – Monetary Policy and its objectives , Relationship between RBI and Commercial Banks. Recruitment, Selection, Training, Promotion and Control of Staff.
Unit 2	Indian Banking System - Features, Money Lenders, Nationalization of Commercial Banks and its Effects, Classification of Banking Institutions. Banking Sector Reforms in India: Recommendations of Narasimham Committee (Phase-I), Banking Services: ATM, Credit Card, Debit Card, Rupay Card, E-Services – On-line/Internet Banking, Mobile Banking, EFT (Electronic Fund Transfer), Real Time Gross Settlement (RTGS) System, Negotiated Dealing System (NDS), Centralized Funds Management System (CFMS), National Financial Switch (NFS), and Inter Bank Funds Transfer Processor (IFTP), Immediate Payment Service (IMPS)

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Unit 3	Management of Deposits and Advances Deposit Mobilization, Classification and Nature of Deposit Accounts, Advances, Lending Practice, Types of advances. Investment Management: Nature of Bank Investment, Liquidity and Profitability. Cheques, Bills and their Endorsement, Government Securities. Procedure of E-Banking. Negotiable Instruments: Meaning & Definition, Characteristics, Crossing, Endorsement. Bills of Exchange: Definition, characteristics and Parties involved, Difference between Bill and Cheque.
Unit 4	Banking Regulation Act 1949- Important provisions: Restrictions on Advances. Privatization of Banks, Definition of banker and customer, relationship between banker and customer, Legal frame work – termination of relationship – Garnishee Order – Bankers Right of Lien
Unit 5	Management of Finance: Bank Accounts, Records, Reports, Statement of Advances, Appraisal of Loan Application. Development Banking In India - IFCI, IDBI, ICICI, Export Credit and Guarantee Corporation of India, Non Performing (NPA): Definition and Meaning, Types of NPAs, Causes, Remedies, Basel Banking Norms – Basel I, Basel II and Basel III

#### Suggested Books:

1. Shekar. K. C., ShekarLekshmy., (2013). Banking Theory and Practice, (13thed.) Vikas Publishing House Pvt. Limited., Delhi
2. Reddy.P.N.(2007). Banking theory & practice(10thed.). Bangalore: Himalaya Publishing House Private Limited.
3. Maheshwari.S.N.,(2011) Law and Practices of Banking(3rded.). Bangalore: Kalyani Publishers.
4. E.Gordon & K. Natrajan (2015) Banking Theory, Law & Practice”, Himalaya Publishing House, Mumbai, 24th revised edition.
5. K.P.M. Sundaram and P.N.Varshney (2014) Banking Law and Practice”, Sultan Chand & Sons Publishing House, New Delhi, 18th edition.
6. K.C.Shekar, Lekshmy Shekar (2007) Banking theory and Practice”, Vikas Publishing House Pvt.Ltd., 20th edition.

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Session	2020-2023
Class	B.Com
Semester	I
Course Type	General Elective Computer Application I
Title of the Paper	Fundamental of computers and PC Software
Compulsory/ Optional	Optional
Paper Code	BCOM O 106
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives:** This course is intended to teach the basics of computer system, use of Windows operating system as well as MS Office which has the following applications: word processing program (MS Word), a spreadsheet program (MS Excel), a presentation program (MS PowerPoint). Business applications of the internet.

**Course Outcomes:** on completion of the course the students will be able to:

CO1: Explain the needs of hardware and software required for a computation task.

CO2: Demonstrate the use of System Software, Application Software and Programming Languages such as High Level Languages (HLL) and Low Level Languages (LLL).

CO3: Demonstrate the use windows operating system, its features, taskbar, files & folders start menu operations and menu commands and how they are used.

CO4: Explain the working of Operating System (OS) and functionality of Operating System.

CO5: Demonstrate the importance of application software such as Microsoft Word, Microsoft Excel, Microsoft PowerPoint and their Practical uses.

CO6: Demonstrate the use of internet and working of internet, working of search engines, digital signature and digital certificates.

Students will have a working knowledge of paragraph formatting, macro and mail merge in MS-Word. Also the working knowledge of MS-Excel and MS-PowerPoint

Unit -1	<p>Introduction to Computer System: Block diagram, components: motherboard, processor, main memory, cache memory, hard disk.</p> <p>Input Devices, Output Devices, External storage Devices: Floppy Disk, CD ROM, DVD, USB drives.</p> <p>Types of Software: System Software, Application Software.</p> <p>System software: Operating System. Utility programs: anti-virus, disk cleaning, defragmentation, compression and decompression of files.</p>
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	<p>Application Software: examples of commercial software with brief introduction.</p> <p>Programming Languages: Low-Level Language, Assembly Language, Middle level Language and High Level Language, Compiler, Interpreter, Assembler, Difference between Compiler &amp; Interpreter</p>
Unit 2	<p>Operating System: Definition, Functions of operating system, CUI, GUI, types of operating system like Single user, Multi-user, Real time, Time Sharing &amp; Batch processing, Multiprogramming, Multiprocessing, Multitasking, Distributed processing. Elementary idea of various common operating system prevalent round the world.</p> <p>MS Windows: Introduction and its Features, desktop, taskbar, files &amp; folders start menu operations, my computer, network neighborhood, recycle-bin, windows explorer, paint, notepad, understanding the OLE features.</p>
Unit 3	<p>Introduction to MS-Word: Advantages of word processing, Creating, Saving and Editing a document: Selecting, Deleting, Replacing Text, Copying text to another file, insert, Formatting Text &amp; paragraph, Using the Font, Dialog Box, Paragraph Formatting Using Bullets and Numbering in Paragraphs, use of Smart Art, Checking Spelling, Line Spacing, Margins, Space before and after paragraph, Mail-merge, Insert page no from a specific page, Macro, Header and Footer, use of Word Art, Customizing the ribbon.</p> <p>Introduction to MS-EXCEL: Entering Information: Numbers, Formula, Editing Data in a cell, Excel Functions – Date, Text, Logical, Mathematical, Moving &amp; Copying Data, Inserting &amp; Deleting Row and Column in the worksheet, Using Format Cells Dialog Box, Using Chart wizard to create a chart.</p> <p>Easy to-Understand Charts; Pie Charts, Series Charts, Creating Charts, Moving, Sizing, Printing Charts, Editing and Formatting Charts.</p> <p>Introduction to MS-Power Point: Introduction to PowerPoint Presentation, Slide Show, Formatting, creating A Presentation, Inserting smart arts, Adding Objects, Applying Transitions, Animations effects, Adding Tables, Charts and media Files.</p>
Unit 4	<p>An Overview of MIS — Definition of MIS, MIS as an evolving concept, MIS and other Academic Disciplines, Subsystems of an MIS, Operating Elements of an Information System, MIS Support for Decision Making.</p> <p>Meaning, functions and applications of - Transaction Processing Systems, Management Information Systems, Decision Support Systems, Executive Support / Information Systems, Expert Systems</p>
Unit 5	<p>Internet: Meaning, Definitions, history, Internet protocols, TCP/IP, FTP, HTTP, URL, Internet Browsers, WWW consortium, Search engines, working of search engines. Introduction to internet, Security Terminology-network security, firewall, cryptography, password, biometrics, digital signature, digital certificate. Business applications of internet e-mail. UseNet, Newsgroup, telnet, intranet, extranet, e -ticketing, chatting.</p> <p>E Banking and its benefits: Smart card, e-cash, Online Financial Services, E-</p>

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	commerce and its types.
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### Suggested Reading-

1. Leon, A., & Leon, M. (1998). Internet for everyone. Leon Tech World.
2. Comer, D. E., & Droms, R. E. (2003). Computer networks and internets. Prentice-Hall, Inc.
3. Goyal, D. P. (2014). Management Information System. S. Chand.
4. Sinha, P. K., & Sinha, P. (2010). Computer fundamentals. BPB publications.
5. Lambert, J. (2017). Windows 10 step by step. Microsoft Press.

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Session	2020-2023
Class	B.Com
Semester	I
Course Type	General Elective Economics I
Title of the Paper	Principles of Micro Economics and its Application
Compulsory/ Optional	Optional
Paper Code	BCOM O 106
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives:** To familiarize students with the concept of micro economics and its components

**Course Outcomes:** On completion of the course students will be able to:

CO1: Understanding basic knowledge on economy, and market mechanism and model building of economics.

CO2: demonstrate consumer's choices with respect to utility, budgetline, consumer equilibrium, consumer surplus and indifference curve.

CO3: Apply the concept of demand and supply along with their **elasticity**

CO4:: Evaluate the relationship between input and output in short run and long long under production functions

CO5: Analyzing products markets and its different market structures using cost and revenue curve

Unit -1	<p>Introduction</p> <p>The economy and Basic Problems: What is an economy? How an economy works? Basic Problems of an economy, How Market Mechanism solves the basic Problems of economy</p> <p>Introduction to Microeconomics: An overview on economics, Concept of Microeconomics, Methodology of Positive Economics- Model building, Uses of Microeconomics theories &amp; Limitation,</p>
Unit 2	<p>Cardinal Utility Analysis: Concept, Types of Utility, Features of utility, Relation between total utility and marginal utility, Law of Diminishing Marginal Utility, assumptions &amp; exceptions of Law of Diminishing Marginal Utility Budget line concept , Price and income effect on budget line, Consumer surplus, consumer</p>

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	equilibrium, Indifference curve.
Unit 3	<p>Theory of Demand: Meaning &amp; Definition, characteristics, Types of Demand, Law of Demand, Exceptions of Law of Demand, Demand Function (Linear, Non-Linear &amp; Polynomial Demand Function).</p> <p>Elasticity of Demand: Concept, Definition, Importance, Types, and Measurement of Elasticity of Demand.</p> <p>Supply Analysis: Concept, Elasticity of Supply &amp; Exceptions of Law of Supply</p> <p>Market equilibrium.</p>
Unit 4	Factors of Production – Land, Labour, Capital, and Enterprises, Meaning of Production, Production functions, Types of Production Functions, Law of Variable Proportion, ISOQUANT, Return to Scale.
Unit 5	Concept of cost and revenue, Market structure – Concept, Definition, Characteristics, Classification, Price determination under perfect competition, Imperfect Competition – Monopoly, Monopolistic competition. Kinked demand curve

### Suggested Reading

1. Deepashree (2010)- Business Economics, Ane Books Pvt. Ltd., New Delhi.
2. Salvatore, D. Schaum's (1996)- Outline of Theory and Problems of Microeconomic Theory, McGraw-Hill, International Edition, New Delhi.
3. Koustohiarji A - Modern Micro Economics, Second Edition Macmillan New Delhi
4. Mishra & Poori (2010) – Business Economics, 7<sup>th</sup> Edition, Himalya Publishing House, Mumbai
5. D.N Dwivedi (2015) – Vikah Publishing House, 8<sup>th</sup> Edition New Delhi
6. Ahuja, H.L.(2019)- Business Economics, S. Chand & Co., New Delhi

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Session	2020-2023
Class	B.Com
Semester	II
Course Type	Ability-Enhancement Compulsory Course (AECC)-2
Title of the Paper	<b>Entrepreneurship Development</b>
Compulsory/ Optional	<b>Compulsory Course</b>
Paper Code	BCOM C 201
Maximum Marks	50
Internal/ External	20/30

**Learning Objectives:** The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

**Course Outcomes:** On completion of the course, the students will be:

CO1. Understanding the concepts, functions, management, and problems related to entrepreneurship.

CO2. Identifying the steps involved in the business project proposal and its evaluation.

CO3. Applying the concepts of entrepreneurship required for setting-up of a business enterprise.

CO4. Analyzing business opportunities and making a decision about the success of the enterprise.

CO5. Evaluating the problems encountered by rural and women entrepreneurs.

CO6. Formulating the financial plan and execution of the plan

Unit -1	<b>Entrepreneurship Development</b> - Concept and importance of Entrepreneurship, Qualities of successful Entrepreneurs, Types of Entrepreneurs, Functions of Entrepreneurs, Importance of entrepreneurship in economic growth of the country. Reasons and remedies of entrepreneurial failure
Unit 2	<b>Project Proposal</b> – Need and Objects, Selection of project, Various phases of project, Project Report Format, Evaluation of project
Unit 3	<b>Role of regulatory institutions</b> - Registrar of companies, Food safety & standards authority of India, Central pollution control board, SEBI. Role of developmental organizations – MSME-DO, NSIC, SIDO, NEDB. Self employment oriented schemes – National alliance of young entrepreneurs, Coir board, Khadi village industries commission, Indian investment centre, Technical

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	consultancy organization.
Unit 4	<b>Financial management for project</b> - Financial institution and their Role, Role of commercial Banks, Capital estimation and arrangement, Cost and Price Determination. Venture capitalists, Angel investors
Unit 5	<b>Problem of entrepreneur</b> – Problems relating to capital, registration, power, administration and how to overcome from above. Women Entrepreneurship. Need and problems related to Rural Entrepreneurship

### Suggested Readings

1. Dollinger, M. (n.d.) (2002). *Entrepreneurship: Strategies and Resources* (3/E ed.), Prentice Hall.
2. Jack M. Kaplan, A. C. (2016). *Patterns of Entrepreneurship Management* (4th Edition ed.). New Delhi: Wiley India.
3. Lall, M. (2013). *"Entrepreneurship"* (2nd Edition ed.). New Delhi: Excel Book.

Thomas W. Zimmerer, a. N. (2007). *Essentials of Entrepreneurship and Small Business management* (5th ed.). Pearson College Div.

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Session	2020-2023
Class	B.Com
Semester	II
Course Type	Core Course C-4
Title of the Paper	Business Law
Compulsory/ Optional	<b>Compulsory Course</b>
Paper Code	BCOM C 202
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives:** The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

**Course outcomes:** On completion of the course students will be able to:

CO1: Understand the meaning and essentials of contract and the different ways of performance and remedies available in case of breach

CO2: Generate awareness of law related to sales of goods, the unpaid seller

CO3: Understand about creation and termination of the contract of agency

CO4: Understand the different provision related to negotiable instruments

CO5: Understand the process of creation and termination of the partnership.

CO6: Understand consumer protection measures available in India

CO7: Understand the applicability of IPR, filing and infringement of IPR

Unit -1	<p>The Indian Contract Act, 1872: General Principles of Contract</p> <p>a) Contract – meaning, characteristics and kinds,</p> <p>b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects,</p> <p>c) Void agreements,</p> <p>d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract,</p> <p>e) Contingent contracts,</p> <p>f) Quasi - contracts</p>
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Unit 2	<p>The Indian Contract Act, 1872: Specific Contracts</p> <p>a) Contract of Indemnity and Guarantee</p> <p>b) Contract of Bailment</p> <p>c) Contract of Agency</p>
Unit 3	<p>The Sale of Goods Act, 1930</p> <p>a) Contract of sale, meaning and difference between sale and agreement to sell.</p> <p>b) Conditions and warranties</p> <p>c) Transfer of ownership in goods including sale by a non-owner</p> <p>d) Performance of contract of sale</p> <p>e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer</p>
Unit 4	<p>Partnership Laws</p> <p><b>A The Partnership Act, 1932</b></p> <p>a. Nature and Characteristics of Partnership</p> <p>b. Registration of a Partnership Firms</p> <p>c. Types of Partners</p> <p>d. Rights and Duties of Partners</p> <p>e. Implied Authority of a Partner</p> <p>f. Incoming and outgoing Partners</p> <p>g. Mode of Dissolution of Partnership</p> <p><b>B The Limited Liability Partnership Act, 2008</b></p> <p>a) Salient Features of LLP</p> <p>b) Differences between LLP and Partnership, LLP and Company</p> <p>c) LLP Agreement,</p> <p>d) Partners and Designated Partners</p> <p>e) Incorporation Document</p> <p>f) Incorporation by Registration</p> <p>g) Partners and their Relationship</p>
Unit 5	<p>The Negotiable Instruments Act 1881</p> <p>a) Meaning, Characteristics, and Types of Negotiable Instruments</p> <p>b) Promissory Note, Bill of Exchange, Cheque</p> <p>c) Holder and Holder in Due Course, Privileges of Holder in Due Course.</p> <p>D Negotiation: Types of Endorsements</p> <p>e) Crossing of Cheque</p> <p>f) Bouncing of Cheque</p>

### Suggested Readings:

1. Kuchhal, M. C., & Kuchhal, V. (n.d.). Mercantile Law, 8th Edition. Vikas Publishing House, New Delhi.

2. Singh Avtar, Business Law, 11th Edition, Eastern Book Company, Lucknow.

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3. Kumar Ravinder, Legal Aspects of Business, 4th Edition, Cengage Learning.
4. Maheshwari S.N., & Maheshwari S.K., Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
6. Goyal Bhushan Kumar, & Jain Kinneri, Business Laws, International Book House.
7. Arora Sushma, Business Laws, 5th Edition, Taxmann Publications.
8. Pathak Akhileshwar, Legal Aspects of Business, 6th Edition, McGraw Hill Education.
9. Tulsian P.C., & Tulsian Bharat, Business Law, McGraw Hill Education.
10. Sharma, J.P., & Kanojia Sunaina, Business Laws, Ane Books Pvt. Ltd., New Delhi.



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Session	2020-2023
Class	B.Com
Semester	II
Course Type	Core Course C-5
Title of the Paper	Business Mathematics
Compulsory/ Optional	<b>Compulsory Course</b>
Paper Code	BCOM C 203
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** The objective of this course is to familiarize students with the elementary concept of mathematics and develop understanding of utility and its applications in business and commerce environment.

**Course Outcomes:** On completion of the course the students will be able to

- CO1. Understand the concept of elementary mathematics and its applications.
- CO2. Demonstrate the concept of Linear programming problems and its applications in business and economics.
- CO3. Evaluate the concept of elementary mathematics, determinants, inverse of matrices, and various equations.
- CO4. Apply Cramer's rule to solve the system of linear equations, calculus on functions of single variable.

Unit -1	<b>Basic Mathematics-I:</b> Ratio, Proportion, Average, Percentage, Logarithms and Antilogarithms, Profit and Loss.
Unit 2	<b>Basic Mathematics-II:</b> Simple Interest, Compound Interest, Commission, Discount and Brokerage, Simple annuities.
Unit 3	<b>Matrices and Determinants:</b> Definition, Types of Matrices. Addition, Subtraction, Multiplication, Transpose, Determinants and Inverse of Matrices, Solution of simultaneous Linear Equations by using Cramer's Rule and Its applications.
Unit 4	<b>Functions:</b> Functions, Types of Functions, Linear Equations in Two variables, Solution of Linear Equations, Simultaneous Equations- Meaning, Characteristic Types and Calculations, Solutions of Simultaneous Equations, Quadratic Equations, Solution of Quadratic Equations-Factorization Method and Quadratic Formula.

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Unit 5	<b>Linear Programming Problem(LPP):</b> Meaning, Characteristics, Basic formulation of LPP, Solution of LPP by using Graphical Method (Two variables), Cases of unique and multiple optimal solutions, unbounded solutions and infeasibility.
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### Suggested Readings:

1. Budnick, P. (2010). Applied Mathematics for Business, Economics and the Social Sciences. McGraw Hill Publishing Co.
2. Sharma, J. K. (2008). Mathematics for Management and Computer Applications. Galgotia Publication, New Delhi.
3. Sancheti, D.C. & Kapoor, V.K. (2019). Business Mathematics. Sultan Chand & Sons.
4. Sharma, J.K. (2014). Business Mathematics. ANE Books Pvt. Ltd., New Delhi.

### Reference Reading

1. Anthony, M. & Biggs N. (1996). Mathematics for Economics and Finance. Cambridge University Press.
2. Mizrahi & John Sullivan. (1993). Mathematics for Business and Social Sciences. Wiley and Sons.
3. Allen R. G. D. (1974). Business Mathematics. MacMillan, New Delhi.

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Session	2020-2023
Class	B.Com
Semester	II
Course Type	Language-II
Title of the Paper	Moral values and language-Hindi
Compulsory/ Optional	<b>Compulsory Course</b>
Paper Code	BCOM C 204
Maximum Marks	100
Internal/ External	40/60

निर्धारित पाठ्यक्रम के उद्देश्य -

1. विद्यार्थी के सर्वांगीण (शारीरिक, आत्मिक और सामाजिक) विकास में सहायक।
2. राष्ट्रीय भावनाओं के जागरण में सहायक।
3. भाषाई व्याकरण का ज्ञानवर्धन।
4. भारतीय संस्कृति के उज्ज्वल स्वरूप का ज्ञान।
5. महापुरुषों के जीवन से उत्तम आदर्शों की प्राप्ति।
6. चारित्रिक विकास में सहायक।

इकाई-1

1. अप्प दीपो भव (लेख)- स्वामी श्रद्धानन्द
2. स्वतंत्रता पुकारती (कविता)- श्री जयशंकर प्रसाद
3. पर्यावाची, विलोम, एकार्थी, अनेकार्थी एवं शब्दयुग्म शब्द (संकलित)

इकाई-2

1. नैतिक मूल्य परिचय एवं वर्गीकरण (आलेख)- डॉ. शशि राय
2. नमक का दरोगा (कहानी) मुंशी प्रेमचंद
3. पुष्प की अभिलाषा (कविता)-श्री माखनलाल चतुर्वेदी
4. समास (संकलित)

इकाई-3

1. अंतर्ज्ञान और नैतिक जीवन (लेख)-डॉ. सर्वपल्ली राधाकृष्णन
2. एक थे राजा भोज (निबंध) डॉ. त्रिभुवननाथ शुक्ल
3. वाक्य संरचना और अशुद्धियाँ (संकलित)

इकाई-4

1. आचरण की सभ्यता (निबंध)-सरदार पूर्ण सिंह
2. भगवान बुद्ध (निबंध)- स्वामी विवेकानन्द
3. नहीं रुकती है नदी - श्री हीरालाल बाछोतिया
4. पल्लवन (संकलित)

इकाई-5

1. लोकतंत्र एक धर्म है (निबंध) डॉ. सर्वपल्ली राधाकृष्णन
2. हमारी सांस्कृतिक एकता संग्रह मे : भारत एक है (निबंध) श्री रामधरी सिंह दिनकर
3. संक्षेपण (संकलित)

नोट - निर्धारित पाठ्यपुस्तक हिन्दी भाषा और नैतिक मूल्य मध्यप्रदेश हिन्दी ग्रंथ अकादमी भोपाल से प्रकाशित।

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Session	2020-2023
Class	B.Com
Semester	II
Course Type	Core Course C-6
Title of the Paper	Higher Accounting
Compulsory/ Optional	<b>Compulsory Course</b>
Paper Code	BCOM C 205
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives:** This course will familiarize the students with the basic concepts of higher accounting and advance knowledge for the preparation of final accounts of service providing companies.

**Course Outcomes:** On completion of the course, the students will be able to:

CO1: Acquire conceptual knowledge of basics of partnership accounting and develop the skills of recording transactions and preparation of account in accordance with admission, retirement and death of a partner.

CO2: Perform the accounting treatment and preparation of various accounts at dissolution of partnership, amalgamation and sale of partnership firms.

CO3: Identify the basis of difference between hire purchase system and installment payment system and accounting treatment.

CO4: Figure out the final accounts of insurance companies, banking companies, electricity Supply companies and hotel companies.

CO5: Demonstrate a good understanding about the Double account system and its difference with General Accounting System.

Unit -1	Concept of partnership, Partnership deed, Preparation of capital account, Past adjustment, Goodwill, Change in profit sharing ratio, Admission of a partner, Retirement of a partner, Death of a partner
Unit 2	Dissolution of a partnership firm with insolvency, Amalgamation of partnership firms, Sale of firm.

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Unit 3	Accounts for hire purchase and installment system, Investment accounting
Unit 4	Accounting for insurance companies and Accounting for Banks.
Unit 5	Double account system; including accounts of electricity supply companies, Hotel company's accounts

### Suggested Readings:

#### Suggested Readings:

1. Anthony, R., Hawkins, D. F., & Merchant K.A., Accounting Text & Cases. Vol.3rd, Tata McGraw Hill.
2. Sehgal, A., & Sehgal, D., 2008. Advanced Accounting. Vol. 1, Taxman, New Delhi.
3. Jain. S.P., and Narang. K.L., 2014. Advanced Accountancy. Vol.2nd, Kalyani Publishers, Ludhiana.
4. Hanif, M. & Mukherjee, A., 2011. Advanced Accounting. Vol. 1, McGraw Hill Education.
5. Maheshwari, S.N., Maheshwari, S.K., & Maheshwari, S.K., 2018. Advanced Accounting. Vol. 2nd, Eleventh edition, Vikas Publishing.
6. Gupta, R.L., 2013. Advanced Accountancy. Vol. 1, First edition, Sultan Chand & Sons.

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Session	2020-2023
Class	B.Com
Semester	II
Course Type	General Elective Computer Application II
Title of the Paper	Desktop Publishing and Multimedia
Compulsory/ Optional	<b>Optional</b>
Paper Code	BCOM O 206
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives:** The course is intended to provide knowledge of terminology related to desktop publishing, graphics and animation, and multimedia

**Course Outcomes:** On completion of the course, the students will be:

CO1: Understand the various hardware and software required to do DTP work.

CO2: Demonstrate knowledge of technology terminology and concepts and relate them to desktop publishing.

CO3: Get the understanding of computer graphics and use of different types of printers.

CO4: Use Adobe Page maker to create personal and/or business publications following current professional and/or industry standards.

CO5: Demonstrate the concepts of multimedia, HTML and animation

CO6: Use Adobe Illustrator to create personal and/or business publications following current professional and/or industry standards.

CO7: Use critical thinking skills to independently design and create publications

Unit -1	Importance and Advantages of DTP, DTP Software and hardware, Commercial DTP Packages, Page layout Program, Introduction to word Processing. Difference between DTP Software and Word processing Software.
Unit 2	Types of Graphics, Uses of Computer Graphics, Introduction to Graphics Programs, Font and types of Fonts, Printers, Types of Printers, Types of Printers used in DTP, Plotter, Scanner.
Unit 3	History and Versions of PageMaker, Creating a new page, Document Setup Dialog Box, Paper Size, Page Orientation, Margins, Different Methods of placing text and Graphics in a document, Master Page, Story Editor, Formatting of text, Indent, Leading Hyphenation, Spelling Check, Creating Index, Text Wrap,

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	Position (Superscript/Subscript), Control Palette.
Unit 4	History, Multimedia Elements, text, Images, Sound, Animation and Video, Text, Concept of Plain Text and Formatted Text, RTF & HTML Text, Image, Importance of Graphics in Multimedia, Images Capturing Methods, Animation, Basics, Principles and use of Animation, Video, Basics of Video, Analog and Digital Video and sound, Introduction of Adobe Illustrator.
Unit 5	Features of Multimedia, Overview of Multimedia, Multimedia Software Tools, Multimedia Authoring-Production and Presentation Graphic File Formats, MIDI-Overview, Concepts, Structure of MIDI, MIDI Devices, MIDI Messages.

### Text Books –

1. Sharma, MC. (2003). Desktop Publishing for PC (1). New Delhi: BPB Publications
2. Maidasani, Dinesh (2005). Desktop Publishing. New Delhi :FireWall Media.

### Suggested Readings –

1. Spencer, Sharon. (1998). Desktop Publishing at Stages II and III. Heinemann.
2. Rosoman, Bill. (2011). The Ultimate Desktop Publishing Book. Bill Rosoman
3. Winograd, Terry (1996). Bringing Design to Software. Addison-Wesley.

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Session	2020-2023
Class	B.Com
Semester	II
Course Type	General Elective Economics II
Title of the Paper	Principles of Macro Economics and its Application
Compulsory/ Optional	<b>Optional</b>
Paper Code	BCOM O 206
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives:** To Familiarize students with the concept of macro economics and its components

**Course Outcomes:** On completion of the course students will be able to:

CO1: Understanding of Different School Of Thoughts Of Macro Economics

CO2: Demonstrate a way to measure concepts of national income and its related measure

CO3: Examine the GAP between theory of money and the present concepts of money along with concepts of supply of money

CO4: Analyze determinants of consumption and investment in the macro economic environment

CO5: Evaluate in-depth causes of unemployment and inflation and apply remedies over them in economic policy

Unit -1	Introduction to Macro Economics: Concept, Nature, Importance, Limitation. Origin & Growth of Macroeconomics – Classical Macroeconomics, ‘Keynesian Revolution’, & Post Keynesian Revolution (Monetarist School, Neo Classical Economics, Supply side economics & Neo-Keynesianism), Difference between Macro & Micro Economics
Unit 2	National Income : What is national income, Gross Domestic Product, Gross National Product, Net National Product. Methods for Measuring National Income in India: Net Product Method, Factor Income Method, Expenditure Method. Numerical problems on measure of national income
Unit 3	Theory of Money and Interest: Definition of Money, the kinds of money, the functions of money, the significance of money in modern economy.  The Demand and Supply of Money: Demand for Money, Supply of Money, The source of Money supply, The measure of Money supply in India. Monetary Theories: Quantity theory of Money, Modern Theory of Money, Keynes theory of Money.

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Unit 4	Consumption Functions: Components of Consumption, Determinants of Consumption, Consumption function. Investment Function: Components of Investment, Motivation of Investment, Investment & Capital, Determinants of Investment.
Unit 5	Unemployment and Inflation: Definition, Causes of Unemployment, Consequences of Unemployment, Cures for Unemployment.  Inflation: Definition, Causes of Inflation, Consequences of Inflation, Cure of Inflation

### Suggested Reading

1. R. G. Lipsey and K. A. Chrystal (2020) –Economics, 14<sup>th</sup> Edition, Oxford University press
2. Mankiw N. Gregory(2019)-, Macroeconomic, 10<sup>th</sup> Edition McMillan Worth Publishers, New York.
3. Dornbusch Rudiger and Stanley Fisher(2011) , Macroeconomic, 11<sup>th</sup> Edition, McGraw Hill.
4. Deepashree, Vanita Agarwal, "Macro Economics", Ane Books Pvt Ltd, New Delhi
5. D.N.Dwivedi (2016)- Macro Economics , Theory and policy, 4<sup>th</sup> Edition, McGraw Hill.

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Session	2020-2023
Class	B.Com
Semester	III
Course Type	Skill-Enhancement Elective Course (SEC)-1
Title of the Paper	Principle of Statistics
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 301
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** The objective of this course is to familiarize students with the basic concept of descriptive and inferential statistics and enable them to solve practical problems by using various statistics tools.

**Course Outcomes:** Upon successful completion of this course students will be able to

CO1: Describe and discuss the key terminology, concepts, tools and techniques used in business statistical analysis.

CO2: Analyze statistical data using central tendency, dispersion, skewness and kurtosis.

CO3: Use the normal probability distribution including standard normal curve calculations of appropriate areas.

CO4: Calculate and interpret the simple correlation and regression equation for a set of data.

CO5: Knowledge about association of attributes and inferential aspects such as test of hypotheses and associated concepts.

Unit -1	<b>Introduction to Statistics:</b> Meaning, Characteristics, importance of statistics and limitations of statistics. <b>Data Collection Methods:</b> Primary and secondary data. Organization of data. Frequency tables and Frequency Distributions. Presentation of data: Bar diagram, Pie diagram, Line graph, Histograms and Frequency polygons.
Unit 2	<b>Measures of Central Tendency and Dispersion:</b> Mean, Median, Mode, and Geometric Mean. <b>Measure of Dispersion-</b> Range, Quartile deviation, Mean Deviation, Standard Deviation, Coefficient of variation (C.V.), Basic concept of Skewness, Kurtosis.
Unit 3	<b>Theory of Probability-</b> Experiments, Sample Space, and Events, Addition and Multiplication Theorem, Conditional Probability, Baye's Theorem and its application. <b>Theoretical Probability Distribution-</b> Normal Distribution and its application (Area under the normal curve).
Unit 4	<b>Correlation:</b> Meaning and Types of Correlation. Karl Pearson's and Spearman's Rank Coefficient of Correlation. <b>Linear Regression:</b> Meaning, Lines of Regression (Estimating Lines), Regression Coefficients and their Properties, Application of regression in forecasting.
Unit 5	<b>Association of attributes-</b> Meaning, Measurement of association of attributes

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through Yule's Coefficient of Association, Chi-square test: Meaning and Uses of Chi-square, Measures of Chi-square. <b>Test of Significance:</b> Hypothesis, Standard error, Central Limit Theorem. Test of significance: Problems relating to test of significance of means- t test, Test of significance of proportions-z test
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### Suggested Reading:

#### Main Texts Reading

1. Beri, G. C. (2013). Marketing research. Tata McGraw-Hill Education.
2. Sharma, J. K. (2006). Business statistics. Pearson Education India.
3. Gupta, S. P., & Gupta, M. P. (2009). Business Statistics. Sultan Chand & Sons, New Delhi.
4. Rubin, L. (2000). Statistics for Management. Pearson Education India.

#### Reference Reading

1. Render, and Stair J.R. (2000). Quantitative Analysis for Management. Prentice - Hall 7th Edition.
2. Black, K. (2009). Business Statistics for Contemporary Decision Making. Wiley Student Edition.

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Session	2020-2023
Class	B.Com
Semester	III
Course Type	Core Course C-7
Title of the Paper	Company Law
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 302
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013.

**Course Outcomes:** After the completion of the course, students will be able to,

CO1: Understand Company, its formation, registration, incorporation, its types and different functionaries, and winding up and its provisions.

CO2: Understand the company law in India.

CO3: Prepare & Use Memorandum of Association and Article of Association

CO4: Draft & use prospectus of a company.

CO5: Understand the Management of company and all the key committees, positions and their respective roles.

CO6: Interpret provisions of Dividends, its payments, Books of accounts and Audit.

Unit -1	<b>Introduction:</b> Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts], Characteristics of a company, lifting of corporate veil, types of companies including one-person company, small company and dormant company, association not for profit, illegal association, formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract, on-line registration of a company.
Unit 2	<b>Documents:</b> Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus. GDR: Book building, Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback, Issue of bonus shares.
Unit 3	<b>Management:</b> Classification of directors, women directors, independent director, small shareholder's director, Disqualifications, director identity number (DIN), Appointment, Legal positions, powers and duties, removal of directors, Key managerial personnel: managing director, manager. Meetings of shareholders and board: Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Director: Audit Committee, Nomination and Remuneration Committee, Stakeholders

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	Relationship Committee, Corporate Social Responsibility Committee.
Unit 4	<b>Dividends, Accounts, Audit:</b> Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.
Unit 5	Winding Up - Concept (Dissolution and liquidation), Procedure, Powers of Liquidator, Powers of court, Consequences of winding up; Voluntary Winding up; Winding up of Unregistered company; Legal liability of companies-civil and criminal; Remedies against civil, criminal and tortuous - specific relief Act, writs, liability under special statutes.

### References

1. Kuchhal, M.C. (2013). Modern Indian Company Law. Shree Mahavir Book Depot (Publishers), New Delhi, India.
2. Sharma, J.P. (2012). An easy approach to Corporate Laws. Ane Books Pvt. Ltd. New Delhi, India.
3. Kapoor, G. K., & Dhamija, S. (2019). Company Law and Practise 24th ed.
4. Ramaiya, A., Chandrachud, Y. V., & Nain, J. L. (2008). Guide to the Companies Act: Act of 1956... LexisNexis Butterworths Wadhwa Nagpur.
5. Chadha, R. & Chadha, S. (2017). Corporate Laws. Scholar Tech Press, Delhi.
6. Gower, L. C. B. (2003). Gower and Davies' principles of modern company law. London: Sweet & Maxwell.
7. Sharma, J. P. (2012). An easy approach to Corporate Laws.
8. Taxmann's, Taxmann, 2014. Company Law, Volume 1[Sections 1-61]. 1st ed. New Delhi: Taxmann Publications (P.) Ltd.
9. Taxmann's, Taxmann, 2014. Company Law, Volume 2[Sections 62-132]. 1st ed. New Delhi: Taxmann Publications (P.) Ltd.

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Session	2020-2023
Class	B.Com
Semester	III
Course Type	Core Course C-8
Title of the Paper	Corporate Accounting
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 303
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives:** This Course Covers the Characteristics of the Indian Accounting Environment and its Requirements for Companies, and Expands on Accounting Issues of Merger, Reconstruction, Consolidation and Liquidation of Companies and Provides a Comprehensive Coverage of Corporate Accounting Practices.

**Course Outcomes:** On completion of the course the students will be able to:

- CO1:** Comprehend the accounting of issue, forfeiture, re-issue, buy-back and redemption of preference shares and debentures.
- CO2:** Exhibit a good understanding about the statutory provisions regarding preparation of final accounts of company.
- CO3:** Assess the various components of final accounts of the company and their presentation in the final accounts.
- CO4:** Demonstrate a good understanding about the accounting for merger, internal reconstruction and liquidation of companies.
- CO5:** Do proficiently the accounting for consolidation of holding & subsidiary company.
- CO6:** Evaluate the different values of share and estimate the goodwill of company.

Unit -1	Shares: meaning, types, Issue of Shares- over subscription, under subscription, forfeiture and re-issue of shares, buy-back of shares, issue & redemption of preference shares. Debentures: Meaning, Types, Issue and redemption of debentures.
Unit 2	Final Accounts of companies: (vertical format) (Including calculation of managerial remuneration) disposal of profits, calculation of pre and post incorporation profit / loss.
Unit 3	Accounting for merger as per AS- 14. Internal reconstruction of a company as per Indian accounting standard -14(excluding inter-company holdings and external reconstruction scheme).

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Unit 4	Meaning of holding and subsidiary company. Preparation of consolidated balance sheet of holding with one subsidiary company (AS-21), Accounting for liquidation of companies.
Unit 5	Accounting for liquidation of companies. Valuation of Goodwill and Shares.

### References

1. Goyal (2020), Corporate Accounting, 7e, Taxman
2. Goyal, V. K., & Goyal, R. (2012). Corporate accounting. 3e. PHI Learning Pvt. Ltd..
3. Gupta, R. L., & Radhaswamy, M. (2014). Advanced accounting Theory, Method and Application, Vol.1 Sultan Chand & Sons, New Delhi.
4. Mukherjee, A., & Hanif, M. (2017). Corporate Accounting. Tata McGraw-Hill.
5. Maheshwari, S. N., Maheshwari, S.K., & Maheshwari, S. K. (2018). Corporate Accounting, 6e. Vikas Publishing House.
6. Jain, S. P., & Narang, K. L. (2019). Advanced Accountancy Corporate Accounting Vol. II. 7e. Kalyani.

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Session	2020-2023
Class	B.Com
Semester	III
Course Type	Language-III
Title of the Paper	French Language
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 304
Maximum Marks	100
Internal/ External	40/60

**Course Objective:** To enable students learn the basics of French language and to develop an understanding for the language.

#### Course Outcomes:

After the successful completion of the course, the students would be able to:

CO1: Demonstrate an elementary knowledge of Reading, writing and speaking elementary French.

CO2: Compare and contrast the similarities and differences between his/her own culture and those of various Francophone cultures.

CO3: Combine sentences and phrases to express opinions on topics related to the self, personal interest, and everyday life.

CO4: Evaluate each other's oral and written performance for learning purposes.

<b>SECTION-A</b> (15 Marks)	<b><u>Grammar</u></b> Les sign orthographiques, Les Nouns (nationalité, loisirs, chose dans votre sac, vêtements, légumes, fruits, vente, dans le menu), Les pronoms sujet, Les articles indéfini et défini, Singulier et pluriel, Le genre , Les verbes réguliers et irréguliers (1st,2nd,3rd), Les verbes auxiliaire, Les verbes pronominaux, Aime et n'aime pas, Les phrases de forme affirmative, les phrases de forme négative, les phrases de forme interrogative (avec inversion et sans inversion).
<b>SECTION-B</b> (15 Marks)	<b><u>Reading</u></b> Les alphabets, Les nombres cardinaux, L'heure, Vocabulaire, Formules de politesse rencontre, Les jours de la semaine, les mois de l'année, Les temps, , célèb en france, Traduisez les phrases suivantes en anglais, Questions et réponses basées sur la leçon de l'unité 1 du livre prescript, Questions et réponses basées sur la leçon de l'unité 2 du livre prescript (poisson-quenton sylvie, s. a. l. a. (1999)

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**SECTION-C**  
**(10 Marks)**

**Writing**

Presentez-vous et Presente- ses,

Rédaction de dialogues simples sur sujet donné:

- Un journaliste intervogue vous. Écrivez un dialogue.
- Vous rencontrez un (e) ami (e) francophone. écrivez un dialogue pour décrire votre ville
- Vous rencontrez un (e) ami (e) français (e) à Paris. Écrivez un dialogue
- Vous rencontrez votre ami (e) à la station des paris, il / elle vous demande de décrire votre pays.
- il ya des soldes. Qu'est- ce qu'vous achètez?.
- Vous commandez des plats dans un restaurant indien à Paris. (le garçon est francophone).

**Suggested Readings**

1. POISSON-QUINTON Sylvie, S. A. L. A. (1999). Marina. Inwa/l, New Delhi: CLE international.
2. Jones, A. (1995). Larousse dictionary of world folklore. Edinburgh: Larousse.

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Session	2020-2023
Class	B.Com
Semester	III
Course Type	Core Course C-9
Title of the Paper	Insurance and risk management
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 305
Maximum Marks	100
Internal/ External	40/60

### Learning Objectives:

- 1.To develop understanding about identifying analyzing and managing various types of risks.
- 2.To develop understanding of principles of insurance and its usefulness in business, along with its regulatory framework.

### Course Outcomes:

On completion of the course, the students will be:

- CO1. Memorizing the concepts related to insurance and risk management.
- CO2. Interpreting the various types of insurance contracts.
- CO3. Applying insurance knowledge for business safety.
- CO4. Analyzing the various insurance legislations in India.
- CO5. Evaluating the risks involved in business and its prediction.
- CO6. Formulating the assessment of loss and premium computation

Unit -1	Introduction and Scope of Insurance: Historical perspective, Conceptual Framework, Meaning, Essential elements of insurance, Nature, Scope and Types of Insurance, Functions of insurance and Importance of insurance. Classification of insurance Business: Life Insurance and General Insurance.
Unit 2	Organization of insurance: Insurance organization in India. Role of insurance, Risk management and insurance, Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk Evaluation and Prediction. Disaster Risk Management, Risk Retention and Transfer.
Unit 3	Nature of Insurance Contract: Principle of Utmost Good Faith, Insurable Interest, proximity cause, contribution and subrogation, Indemnity, Legal Aspects of Insurance Contract. Types of Insurance: Fire and Motor Insurance, Health

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	Insurance, Marine Insurance, Automobile Insurance.
Unit 4	Insurance Legislation in India: A brief history of insurance legislation in India, The Insurance act, 1938 with important provisions, Indian insurance industry and Insurance in India.
Unit 5	Control of Malpractices: Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium; Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act'1999.

### References:

1. Emmett J. Vaughan, T. M. (2013). *Fundamentals of Risk and Insurance* (11th Edition ed.). Wiley.
2. Gupta, P. K. (2019). *Insurance and Risk Management*. Himalaya Publishing House.
3. Harold D. Skipper, K. B. (2000). *Life and Health Insurance* (13th Edition ed.). PreK-12 Education.
4. Mark S. Dorfman, D. A. (2013). *Introduction to Risk Management and Insurance* (10th Edition ed.). PreK-12 Education.
5. Mishra, M. N. (2008). *Insurance Principles And Practice*. S. Chand Limited.
6. Rejda, G. E. (2013). *Principles of Risk Management and Insurance* (12 edition ed.). Pearson Prentice Hall.

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Session	2020-2023
Class	B.Com
Semester	III
Course Type	General Elective Computer Application III
Title of the Paper	Internet and E-Commerce
Compulsory/ Optional	Optional
Paper Code	BCOM O 306
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives:** This course provides the basic concept of network, types of network and internet, use of e-commerce and related information technology, the role of e-commerce in altering the structure of entire industries, and how it affects business processes including electronic transactions.

**Course Outcomes:** On completion of the course students will be able to:

- CO1: Understand the basic concepts of network and internet..
- CO2: Understand the working of Search engine and email
- CO3: Understand basic protocols used in network communication.
- CO4: Understand the foundations and importance of E-commerce
- CO5: Analyze the impact of E-commerce on business models and strategy
- CO6: Discuss legal issues and privacy in E-Commerce

Unit -1	Internet: Evolution, concept, Growth of Internet. ISP. Types of Connectivity: Leased Line, DSL, Broadband, RF, VSAT. Methods of sharing Internet Connection, Proxy Server.  Interconnection and Protocol: OSI Model, TCP/IP model, Main Protocols used on the Web, Types of Network (LAN, MAN, WAN and PAN)
Unit 2	Internet Services: Search Engine, Types of Search Engine, Web servers, Email and its types, Sending and Receiving Email, Mailing List, Email servers and Email client program, World wide web
Unit 3	Introduction to E-Commerce: E-Commerce, Advantages and Disadvantages of E-Commerce, E-Commerce opportunities for Industries E-Commerce Models: Business model for E-Commerce, model based on Relationship of transaction of parties: B2B, B2C, C2C and C2B; Models based on relationship of Transaction Types: Brokerage model,

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	Aggregator Model, infomediary Model, Affiliate Model, Community model, Value chain Model, Subscription Model manufacturer model and Advertising model
Unit 4	E-Marketing versus Traditional Marketing: Identifying web presence goals, Online marketing, E-Advertising, Internet Marketing trends, E-Branding and E-marketing strategies; Comparison between E-Marketing and traditional Marketing Introduction to Customer Relationship Management: Basics of Electronic Customer Relationship Management; Need of CRM, Architecture and Applications of Electronic CRM. Basics of Supply Chain Management (SCM); Goals of SCM; Functions of SCM;
Unit 5	E-Security: Security on internet, information security Environment in India, E-business risk management Issues, Cryptography, digital signature and authentication protocol, Digital Certification, secure electronic transaction (SET)  E-Payment System: Digital payment requirement, Digital token based E-payment system, Properties of Electronic cash, risk involved in E-payment system, online payment, internet banking

#### Text Book:

1. Alexin Leon and Mathews Leon, (1 January 2012): Internet for Everyone Vikas Publishing House; Second edition
2. S. Jaiswal, (12 May 2000) : Doing Business on the Internet: E-Commerce Galgotia Publications Pvt Ltd
3. E-Business and E-Commerce Management, 3rd edition by Pearson Education, 2007
4. P. T. Joseph, (1 January 2015): E-Commerce: An Indian Perspective PHI Learning Pvt Ltd, 2nd edition by

#### Reference Books:

1. R. Kalakota, Addison Wesley (20 December 1995) Frontiers of Electronic Commerce
2. Gary P. Schneider, (26 April 2006): Electronic Commerce, Course Technology Inc; 7th edition

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Session	2020-2023
Class	B.Com
Semester	III
Course Type	General Elective Economics III
Title of the Paper	Industrial Economy
Compulsory/ Optional	Optional
Paper Code	BCOM O 306
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** To develop in depth-understanding of the concept of Industrial economy and its components

**Course Outcomes:** After this subject the students will be able to:

CO1: Explain, analyze and predict factors and determinants of Industrial Growth and development

CO2: Analyze the different forms of business organization and their motives respectively

CO3: Analyze Regional disparity and development policies in India

CO4: Examine competition policy and its features in the India

CO5: Evaluate industrial growth after independence to and now

Unit -1	<b>Industry and Economic Development</b> Introduction: The meaning of Industrialization, Characteristics of Industrialization, Pattern of Industrialization, Role of Industrialization. Determinants of Industrial Growth: Economic Factors, Non-Economic Factors. Factors Inhibiting Industrialization and International Measures. Role of Industrial Countries. Concept of plant, firm and Industry, Classification of Industry.
Unit 2	<b>Organizational Form and Alternative Motives of the Firm</b> Types of Organizational, : Private sector ( Individual ownership and Collective ownership) , Joint sector , Public sector ( Departmental organization, Statutory corporations and Government companies), Business Motives: Profit Maximization
Unit 3	<b>Industrial location and regional imbalance</b> Introduction: Weber's theory of industrial location (The pure theory), Regional imbalance : (Regional disparity and development policies in India), Policy initiatives for balanced regional growth, Globalization, Privatization
Unit 4	<b>Competition Policy</b> Introduction, General Features of Industrial Policy, Competition Policy, Co-Ordination of Industrial Policy with trade Policies  Indian industry: Small Scale Industry, Introduction, Key role of SSI in the Indian

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	economic structure, Policy issue and performance Industrial sickness: Introduction, Reasons for Sickness in Small Scale Industry, Remedies
Unit 5	<b>Industrial growth in India</b> Introduction, Trend and prospects of Indian industry after independence, Productivity and performance constraints

### Suggested Reading:

1. Ahluwalia, I. J. (1985), Industrial Growth in India – Stagnationsince Mid-sixties, Oxford University Press, New Delhi.
2. Ahluwalia, I. J. (1991), Productivity and Growth in Indian Manufacturing, Oxford University Press, New Delhi.
3. Desai, A. V. (1994), “Factors Underlying the Slow Growth ofIndian Industry”, in Indian Growth and Stagnation - The Debatein India Ex. Deepak Nayyar, Oxford University Press.
4. Ferguson, Paul R. and Glenys J. Ferguson, (1994), Industrial Economics - Issues and Perspectives, Macmillan, London.
5. Shepherd, William G. (1985), The Economics of industrial Organization, Prentice - Hall, Inc, Englewood Cliffs, N. J.
6. Staley, E & Morse R. (1965), Modern Small Industry for Developing Countries, McGraw Hill Book Company.
7. Vepa R. K. (1988), Modern Small Industry in India, Sage Publications.
8. Srivastava, M.P. (1987), Problems of Accountability of Public Enterprises in India, Uppal Publishing House, New Delhi.
9. Mohanty, Binode (1991), Ed. Economic Development Perspectives, Vol. 3, public Enterprises and Performance,Common Wealth Publishers, New Delhi.
10. Jyotsna and Narayan B. (1990), “Performance Appraisal ofPEs in India: A Conceptual Approach”, in Public Enterprises inIndia - Principles and Performance, Ed. Srivastave V.K.L.,Chug Publications, Allahabad.
11. Mathur, B. L. (1996), “Organization Patterns for PEs”, in Organizational Development and Management in PEs, EdMathur B. L., Arihant Publishing House,Jaipur.
12. RR Barthwal (2007) : Industrial Economics - New age International Publishers
13. SB Gupta : Industrial Economics (Hindi edition) ; SBPD Publication
14. Bin Wan Yusoff (2014)- Industrial Economics - Xlibris Corporation
15. Ferguson Paul R(1994) .-- Industrial Economics ,2<sup>nd</sup> edition, New York University Press
16. Seth Ranjana 92010) - Industrial Economics - ANE Books
17. Rowley, Charles K (1972) – Reading in Industrial Economics, 1<sup>st</sup> edition, Palgrave Macmillan

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Session	2020-2023
Class	B.Com
Semester	IV
Course Type	Language -4
Title of the Paper	Business Communication
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 401
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives::** To equip students to acquire skills in reading, writing, comprehension and communication and to use electronic media for business communication.

**Course Outcomes:** On completion of the course the students will be able to:

CO1: Develop and convey compelling introductions.

CO3: Using moral instruments for, working cooperatively and understanding business manners.

CO4: Acquire aptitudes in perusing, composing, appreciation and correspondence

CO5: Use of electronic media for business correspondence.

Unit -1	Nature of Communication: Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication, Body Language and its aspects.  Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers,
Unit 2	Business Correspondence: Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume and Cover Letters, Writing Emails.
Unit 3	Report Writing: Business reports, Types, Characteristics, Importance, Elements and structure, Process of writing reports, final draft and check lists for reports.
Unit 4	Vocabulary: Words often confused, Words often misspelt, Common errors in English, Antonyms, Synonyms, One word Substitutions.

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Unit 5	Oral Presentation: Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.
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**Suggested Readings:**

1. Meenakshi Raman, Prakash Singh(2006). Business Communication.Oxford University Press
2. K.K Sinha (2006). Business Communication.Taxmann Publisher
3. Dr. Saroj Hiremath (2020). Business Communication. (1st edition).Nirali Prakashan

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Session	2020-2023
Class	B.Com
Semester	IV
Course Type	Core Course C-10
Title of the Paper	Income tax law and practice
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 402
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** To provide knowledge about the income tax law in force for the relevant previous year and to provide an insight into procedural aspects for assessment of tax liability for an individual.

**Course Outcomes:** After completing the course, the student shall be able to:

CO1: Demonstrate a good understanding of basic concepts and provisions of income tax.

CO2: Identify the five heads of income and analysis of its taxable income.

CO3: Determine gross total Income by applying provisions, aggregate income after set-off and carry forward of losses.

CO4: Evaluate Individual's total income after providing deductions U/S 80C-80.

CO5: Ascertain Individual's tax liability after aggregating TDS, TCS, advance payment of tax, penalties and interest.

CO6: Examine the filing of e>Returns and assessment procedure

Unit -1	General Introduction of Indian Income tax Act 1961, Basic concept: Income, Agriculture Income, Casual Income, Previous year, Assessment Year, Gross total Income, Total Income, Person, Assessee, Residential Status and tax Liability, exempted income,  Income from salary including retirement benefits.
Unit 2	Income from house property, Income from business & profession.
Unit 3	Capital gains, Income from Other Sources, Set off & Carry Forward of losses, Deemed income & Clubbing of Income,
Unit 4	Deductions from gross total income, Rebate & Reliefs. computation of total income & tax liability of an individual

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<b>Unit 5</b>	<p>Assessment procedure: types of return, permanent account number, types of assessment procedure, tax deduct at source, advance payment of tax, income tax authorities, appeal and revision and penalties.</p> <p>E-Filing of Return: Provisions &amp; procedure</p>
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1. Ahuja, G. and Gupta, R. (2020). Simplified Approach to Income Tax (Assessment Year 2020-21). Flair Publication.
2. Gaur, V.P., Narang, D.P., Gaur, P. & Puri, R. (2020). Income Tax Law and Practice (Assessment Year 2020-21), Kalyani Publications.
3. Mehrotra, H.C. and Goyal, S.P. (2020). Income Tax Law and Accounts (Assessment Year 2020-21), 61e. Sahitya Bhawan Publications.
4. Mittal, N. (2020). Concept Building Approach to Income Tax Law and Practice, 2e. Cengage Learning, India.Pvt.
5. Mittal, P.R. & Bansal, A. (2020). Income Tax Law and Practice (Assessment Year 2020-21). S. Chand.
6. Singhanian, V. S. & Singhanian, M. (2020). Students' Guide to Income Tax, 63e. Taxmann Publications Pvt.

Note: Latest Editions of text books may be used.

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Session	2020-2023
Class	B.Com
Semester	IV
Course Type	Core Course C-11
Title of the Paper	Cost Accounting
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 403
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives:** This course will familiarize the students with the basic concepts of cost and various methods and techniques of costing as a separate system of accounting.

**Course Outcomes:** On completion of the course the students will be able to:

- CO1:** Deal adeptly with cost accounting concepts and management of Inventory, Labor and Overheads.
- CO2:** Collect knowledge on preparation of cost sheet and its practical aspects.
- CO3:** Execute Process Costing, Contract costing and Job costing with full of competency.
- CO4:** Demonstrate a good understanding about the operating costing.
- CO5:** Reconcile the Cost book and financial book of an Organization.

Unit -1	<b>Introduction to cost accounting:</b> Concept of Cost, Nature, Characteristics, & Scope of cost accounting, Principles of Costing, Classification of Cost, Elements of Cost, Functions or Objectives of cost accounting, Types and Techniques, Methods of Costing, Importance or Advantages of Cost Accounting, Difference between Financial, Cost, and Management Accounting.
Unit 2	<b>Accounting of Materials:</b> Purchase of Material and Storing, Centralized Vs. Decentralized Purchasing, Store Ledger and Bin Card. Pricing of Material Issued: Methods of valuation of material issue FIFO, LIFO, HIFO, NIFO, Average Price Method, Weighted Average Price Method, Standard Cost Method, and Replacement Cost Method. <b>Material/Inventory Cost Control Techniques:</b> Concept and techniques, Minimum Stock Level, Maximum Stock Level, Re-order Level, Average Stock Level, Re-order Quantity, EOQ, ABC Analysis, V.E.D. Analysis, <b>Labour costing:</b> concept and methods of wages payment- Time wage System, Piece Wage System, Wage Incentive Plans: Rowan Plan & Halsey Plan.
Unit 3	<b>Accounting of Overheads:</b> Classification, Apportionment and Absorption of Overheads, Computation of Machine Hour Rate. <b>Unit or Output Costing- I:</b> Meaning, Nature, Importance, and Preparation of Cost Sheet, Meaning and Nature of Production Account & Preparation of Production Account.

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	<b>Unit or Output Costing- II:</b> Meaning and Preparation of Estimates, Tender and Quotation Price.
Unit 4	<b>Process Costing:</b> Meaning of process costing, Advantages of Process Costing, Costing Procedure Calculation of Normal loss, Abnormal loss, Opening and Closing Stock, Joint and by-products, Inter process profit and Reserves. <b>Reconciliation of Cost and Financial Accounts:</b> Meaning, Process, Importance, Practical Problems of Reconciliation of Cost Book and Financial Book (With & Without preparation of Trading & P&L account and Cost Sheet)
Unit 5	<b>Contract and Job Costing:</b> Meaning, Nature, Importance, Difference between Contract Costing, Job Costing and process costing. Practical Problems of Contract and Job Costing. <b>Operating costing:</b> Meaning, Nature, Importance of Operating Costing, Practical Problems of Transport Cost, Power House & Hotel Operating Cost.

### Suggested Reading –

1. Lal, J., Cost Accounting. 3rd edition, McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M., Lal and Jain, I.C., Cost Accounting Principles and Practice, Prentice Hall of India, New Delhi.
3. Bhar, B. K., Cost Accounting Methods & Problems. 5<sup>th</sup> ed. Academic Publication.
4. Drury & Colin., Management & Cost Accounting. 6th edition. Thompson Books.
5. Bhattacharyya A. K., Principles & Practice of Cost Accounting. 3rd edition. PHI Learning Pvt Ltd.
6. Inamdar S. M., Cost & Management Accounting. 14th edition. Everest Publishing House.
7. Jain, S. & Narang, K., Advanced Cost Accounting. 9th edition. Kalyani Publication.
8. Saxena, V. & Vashist, C., Advanced Cost & Management Accounting. 4th edition. Sultan Chand, New Delhi.

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Session	2020-2023
Class	B.Com
Semester	IV
Course Type	Skill-Enhancement- SEC-2
Title of the Paper	Quantitative Techniques
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 404
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** The objective of this course is to familiarize the student with the quantitative techniques applied in management. The course emphasizes on formulating and testing hypothesis to resolve managerial and decision-making problems.

**Course Outcomes:** Upon successful completion of this course students will be able to

- Understand the concept of regression analysis, Index numbers, various terminologies in probability, association of attributes and Hypothesis testing and its use.
  - Apply regression technique to solve simple linear equations.
  - Demonstrate Index numbers and calculate an indices from given data.
  - Use the basic probability rules, including additive and multiplicative laws, different probability distributions to solve simple practical problems.
- Acquire knowledge on statistical inference including hypothesis testing to solve simple practical problems

Unit -1	<b>Correlation Analysis</b> Concept and Importance of correlation, Types of correlation, Coefficient of correlation method by Karl Pearson's , Spearman's Rank and Concurrent deviation method, Probable error.
Unit 2	<b>Regression Analysis</b> Meaning and Uses of regression analysis, Regression lines, Regression, Regression equations (a) by using mean, SD and coefficient of correlation and (b) by using method of least square.
Unit 3	<b>Index Numbers</b> Meaning, Types of index numbers, Uses of index number. Methods of constructing index numbers: Simple aggregative method, Weighted aggregative methods, Fisher's ideal method.
Unit 4	<b>Analysis of Time Series</b> Meaning and uses of time series analysis, Components of time series, Measurement of trend by using free hand curve method , Semi-average method, Moving average method and method of least square, Measurement of seasonal variation by using simple average method (monthly and quarterly).

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Unit 5	<b>Association of attributes</b> Introduction, Measurement of association of attributes: Comparison of Observed and Expected Frequencies Method, Proportion Method, Yule's Coefficient of Association.
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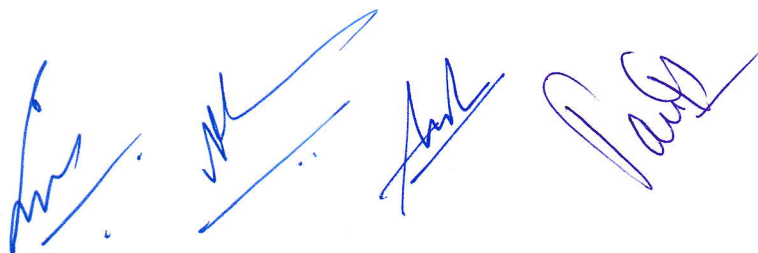
**Suggested Readings:**

## Main Texts Reading

1. Beri, G. C. (2013). Marketing research. Tata McGraw-Hill Education.
2. Sharma, J. K. (2006). Business statistics. Pearson Education India.

## Reference Reading

1. Render, and Stair J.R. (2000). Quantitative Analysis for Management. Prentice - Hall 7th Edition.
2. Rubin, L. (2000). Statistics for Management. Pearson Education India.



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Session	2020-2023
Class	B.Com
Semester	IV
Course Type	Core Course C-12
Title of the Paper	Business Environment
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 405
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** To familiarize the students with the concept of different environmental factors and its impact on business. To make them learn the different environment like, political, technological and economic environment

**Course Outcomes:** On completion of the course the students will be:

CO1: Understanding the concept of Business Environment and different environmental factors affecting the business.

CO2: Identifying the role of ethics in management of the business and social responsibility of business.

CO3: Understanding of industrial and labor policies. The role of government in the business.

CO4: Determining the economic factors, role of RBI and RBI policies in business.

CO5: Understanding the role of technology and issues in the technology adoption and environment.

Unit -1	<p><b>Introduction:</b> Concept, Nature and Significance of Business Environment; Classification of Business Environment, Basic indicators of economic development; Present Competitive Environment.</p> <p>Indian Economic Planning: Major objectives, Assessment of five year plans in terms of Objectives, Targets and Actual Performances</p> <p>Niti Aayog: Introduction, objectives &amp; Initiatives.</p>
Unit 2	<p><b>Social and Ethical Environment:</b> Meaning of Social Environment, Need of Assessing Social Environment for Business, Social responsibilities of business. Meaning of Business ethics and Corporate Governance, Objectives of assessing Ethical Environment</p>
Unit 3	<p><b>Labour and Industrial Environment:</b> Meaning Objective and Importance of Labour and Industrial Environment, Industrial policy, Characteristics of good industrial policy, Impact of Good industrial policy on performance of corporate, Meaning, Advantages and disadvantages of Privatizing public sectors through</p>

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	disinvestment.
Unit 4	<b>Economic Environment:</b> Meaning of Economic Environment, Indicators of economic performance, Introduction and Implications of Indian fiscal and Monetary Policy. Capital market in India, Major Economic reforms in India.
Unit 5	<b>Technological Environment:</b> Meaning, Components, Objectives and Importance of Technological Environment; Technology Policy and its assessment.  Selection and transfer issues, Sustainable Energy management.  International business environment: Overview and current trends. Analysis of internal business environment through case studies.

#### Suggested Readings:

1. Cherunilam, Francis (2019). Business Environment-Text and Cases, Himalaya Publishing House.
2. Aswathappa, K. (2017) Essentials of Business Environment, Himalaya Publishing House.
3. Fernando, A.C. (2011) Business Environment, Pearson Education.
4. Dutt & Sundaram (2016) Indian Economy, S. Chand & Sons. New Delhi
5. Paul, Justin (2010) Business Environment-Text and Cases, Tata McGraw Hills Pvt. Ltd
6. Adhikary, M (2012) Economic Environment of Business, Sultan Chand & Sons. New Delhi

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Session	2020-2023
Class	B.Com
Semester	IV
Course Type	General Elective Computer Application IV
Title of the Paper	Relational Database Management System
Compulsory/ Optional	Optional
Paper Code	BCOM O 406
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives:** This course has theory and practical lab session to provide a foundation in data management concepts and relational database model, emphasis on how to organize, maintain and retrieve efficiently and effectively information from a DBMS and includes manipulating data with an interactive query language (SQL) and database development including database security, integrity and privacy issues.

**Course Outcomes:** On completion of the course the students will be able to:

CO1: Develop an understanding of the concepts of Database Management System. And its importance.

CO2: Inculcate the essential skill sets required to create a relational database management System.

CO3: Integrate the knowledge of RDBMS so that they would be able to describe, define and apply the major components of the relational database model to database design.

CO4: Contribute to the normalization of database.

CO5: Implement the Structured Query Language (SQL) for database definition and Manipulation.

CO6: Perform DML, DCL, and TCL on database.

CO7: Identify the relationship between entity classes.

CO8 Execute the principles and concepts of information integrity, security and confidentiality.

Unit -1	Database: Definition, Evolution of Database Technology, File-oriented system, database System, client server platform. Database System in the Organization: database and data sharing, database planning, management control, Risk and cost of database, logical and physical data representation
Unit 2	Database development: Database development Life Cycle, Principles of conceptual database design, Objects Relationship: Specialization, Generalization, Cardinality, attributes;  Integrity Constraints: Primary key, foreign Key, Unique Key, Not Null and Check  Relational Data Model: Fundamental Concept, Normalization Process (1NF,

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	2NF, 3NF and B.COMNF), Transforming Conceptual model to relational model
Unit 3	Storage Media: Physical storage Media, Disk Performance Factors, Data Storage. File format: file organization, addressing methods implementing;. Managing the database Environment: Database administration and Control,  Database Administrator: DBA Functions, goals, integrity, security and recovery
Unit 4	SQL: introduction, Relational Implementation with SQL, SQL Data Types; Schema and Table Definition; Introduction to SQL Languages: Data Definition Language (DDL), Data Manipulation Language (DML), Data Control Language (DCL) and Transaction Control Language (TCL)  Introduction to SQL function: Mathematical function, Group function
Unit 5	Invoking SQL* Plus Environment:  Database Structure: Create and update database structure by using (Data definition Language) DDL command  Data Manipulation: Inserting and updating and view data using (Data Manipulation Language) DML Command, view data from multiple table, joins  Data Control: Grant and Revoke database access for better controlling on database (Data control Language) DCL  Transaction Control: Perform Rollback, Commit and Save point to deal with transaction within database

## Text Book:

1. Silberschatz, Korth and Sudarshan (2013). Database System Concept by, 6th Edition  
December
2. Ivan Byross (December 2010), SQL, PL/SQL: The Programming Language of Oracle, BPB Publication,
3. C. J. Date (12 August 1999). Introduction to Database System by Pearson; 7th edition

## Reference Book:

1. G. W. Hansen and J. V. Hansen, (September 22, 1995: Database Management and Design by Prentice Hall; 2nd edition
2. Oracle9 (16 September 2002): The Complete Reference by Oracle9i Press, McGraw-Hill Education; Pap/Com edition

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Session	2020-2023
Class	B.Com
Sem	Sem IV
Course Type	Generic Elective Economics-IV
Title of the Paper	Indian Economy
Compulsory/ Optional	Optional
Paper Code	BCOM O 406
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** To familiarize the students with Indian economy and basic economical features of Indian economy. This course will help them in understanding the inflation and unemployment related issues.

**Course Outcomes:** After the completion of the course the students will be:

CO1: Understanding Basic Knowledge On National Income Accountings, Various Issues Involved in Agricultural, Industrial, Financial, Trade Sectors, Public Institutions And Finally Human Resources Development.

CO2: Analyzing Real World Business Problems with Reference To Economic Environment, Conditions, and Indicators and Various Income Identities With Government

CO3: Generating Applied Understanding of Monetary Policy, Fiscal Policy and Foreign Trade Policy, Taking In To Account To The Fast Development Of Indian Financial Sector And Increasing Role Of Monetary Economics

CO4: Measuring Structural Changes Of India's Balance Of Payments

Unit -1	Basic Issues and features of Indian Economy  Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure
Unit 2	Policy Regimes (8 Lectures) a) The evolution of planning and import substituting industrialization. b) Economic Reforms since 1991. c) Monetary and Fiscal policies with their implications on economy
Unit 3	Growth, Development and Structural Change a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; c) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
Unit 4	Sectoral Trends and Issues

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	<p>a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth.</p> <p>b) Industry and Services Sector: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.</p> <p>c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance.</p>
Unit 5	<p>Inflation, Unemployment and Labour Market</p> <p>Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment.</p>

### Suggested Books:

1. Ahluwalia, Montek S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.) (2012). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
2. Mankiw, N. G. (2016). Principles of microeconomics (8th ed.). CENGAGE Learning Custom Publishing.
3. Paul G. Keat, Philip K.Y. Young, Stephen E. Erfle and Sreejata Banerjee, (ed.) (2018). Managerial Economics: Economics tools for today's decision makers' Pearson Paperback, 7th edition, 2018
4. G. S. Gupta (2014). Macroeconomics: Theory and Applications, McGraw-Hill Education.
5. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.) (1998). The Indian Economy: Major Debates since Independence, OUP.
6. Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. Bimal Jalan. (ed.).(2010).The Indian Economy. Oxford University Press, New Delhi.

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Session	2020-2023
Class	B.Com
Semester	V
Course Type	Discipline Specific -DSE-1
Title of the Paper	Auditing and Corporate Governance
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 501
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

**Course Outcomes:** After completing the course, the student shall be able to:

**CO1:** Demonstrate a good understanding of different aspects of auditing especially for internal check, internal control and for overall corporate governance.

**CO2:** Analyze the audit procedure in the areas like cost, tax, management audit and its recent trends.

**CO3:** Understand the concept of corporate governance in organizations and its essence for management.

**CO4:** Research and examine information leading to failure of organization and corporate scams.

**CO5:** comprehend the governance framework for an organization provided by different regulatory bodies in India and Abroad.

**CO6:** Implications of different theories of business ethics and CSR practices in Indian

Unit -1	<b>Auditing</b>
	Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities;  Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Auditor's Report- Contents and Types, Liabilities of Statutory Auditors under the Companies Act 2013.
Unit 2	<b>Special Areas of Audit</b>

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	Cost audit, Tax audit and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs).
<b>Unit 3</b>	<b>Conceptual Framework of Corporate Governance</b> Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism.
<b>Unit 4</b>	<b>Major Corporate Governance Failures</b> B.COMCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), Harshad Mehta Scam, Satyam Computer Services Ltd, and Kingfisher Airlines; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance; Initiatives in India.
<b>Unit 5</b>	<b>Business Ethics and CSR</b> Morality and Ethics; Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Corporate Ethics; Benefits of Adopting Ethics in Business; Ethics Programme; Code of Ethics; Ethics Committee; Concept of Corporate Philanthropy, CSR, CR, Corporate Sustainability; Environmental Aspect of CSR; CSR provision under the Companies Act 2013, CSR Committees; CSR Reporting; CSR Models, Drivers of CSR, Codes and Standards on CSR, Global Reporting Initiatives, ISO 21000.

#### Suggested Readings:

1. Basu, S. K. (2016). Auditing & Assurance. Pearson Education India.
2. Goel, S. (2019). Corporate Governance: Principles and Practices. Tata Mc Graw Hill.
3. Jha, A. (2020). Auditing and Corporate Governance, 3e. Taxmann's.
4. Kumar, R., & Sharma, V. (2015). Auditing: Principles and practice. PHI Learning Pvt. Ltd..
5. Tricker, R. B., & Tricker, R. I. (2015). Corporate governance: Principles, policies, and practices. Oxford University Press, USA. Note: Latest Editions of text books may be used.


  
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Session	2020-2023
Class	B.Com
Semester	V
Course Type	Discipline Specific- DSE -2
Title of the Paper	Indirect Tax Law: GST
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 502
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** The objective of this paper is to introduce students to the different taxes and transactions related to goods and services for levy and determination of duty liability. This will enable them to Learn the requirements of filing of return and assessment process

**Course Outcomes:** After completing the course, the student shall be able to:

CO1: Demonstrate a good understanding of the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.

CO2: Identify intra-state and inter-state supply, rules related to the place of supply and compute the value of supply.

CO3: Determine input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.

CO4: Compute the assessable value of transactions related to goods and services for levy and determination of duty liability

CO5: Understand the basic concepts of Customs Act and compute the assessable value customs duty.

Unit -1	<b>Introduction of Indirect Tax</b> Meaning, Features and Objectives; Types Of Indirect Tax Central excise duty: Concept, Salient Feature, Importance, Ad-Valorem Duty Central Sales: Concept, salient feature and Importance Value added Tax (VAT): Concept, Salient Feature, Importance Service Tax: Concept, Salient Feature, Importance
Unit 2	<b>GST: Introduction</b> Introduction to GST: Meaning Objectives and basic schemes of GST, salient features, subsuming of taxes, Benefits of implementing GST, Constitutional amendments, Structure of GST (Dual Model). GST Council- structure, powers & Functions, Provisions for amendments. GST Acts- CGST, SGST(M.P.), and IGST act

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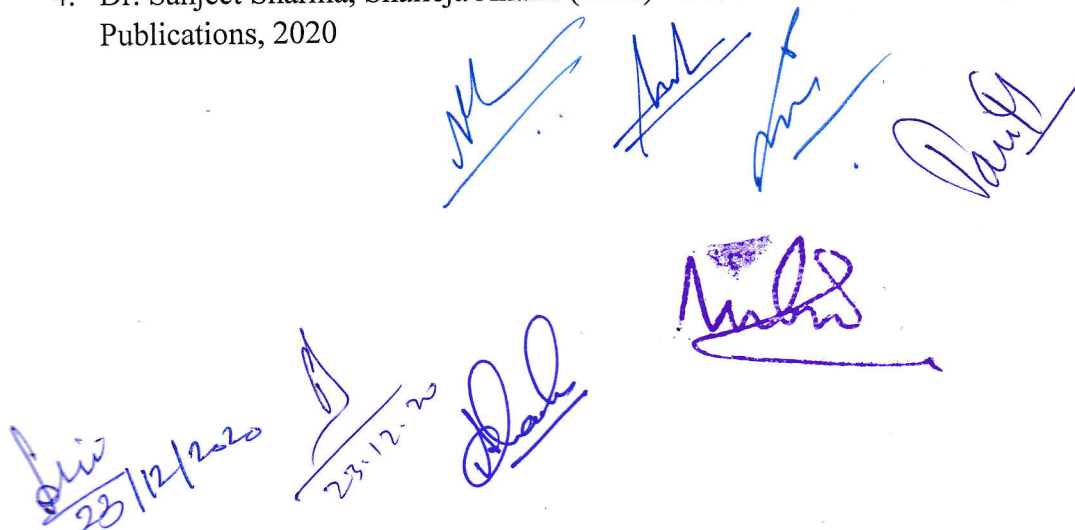
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Unit 3	<b>Procedures &amp; Levy under GST</b> Registration under GST: Procedure for registration, Types of registration, Special provisions for casual taxable persons & non-resident taxable persons, exempted goods & services/rates of GST. Procedures relating to levy: CGST & SGST: scope of supply, tax liability on mixed & composite supply, time of supply of goods & services, value of taxable supply- Computation of taxable value & tax liability. Procedure relating to levy: IGST: Inter-state supply, Intra-state supply, zero rate supply, value of taxable supply- Computation of taxable value & tax liability, Input tax credit: eligibility, apportionment, inputs on capital goods, distribution of credit by input service distributor (ISD)- transfer of input tax credit- simple problems on utilization of input tax credit
Unit 4	<b>Assessment &amp; Returns</b> Furnishing details of outward & inward supply, first return, claim of input tax credit, matching reversal and reclaim of input tax credit, Annual return and Final return, Problem of Assessment of tax and tax liability. GST and Technology: <b>GST Network:</b> Structure, vision & mission, powers & functions. Goods & Service tax Suvidha providers (GSP): Concept, framework & Guidelines & architecture to integrate with GST system, GSP eco system.
Unit 5	<b>Custom Duty:</b> Introduction & nature, types of custom duty, provision of import & export, valuation of rules, transaction value & assessable value, computation of assessable value and calculation of custom duty.

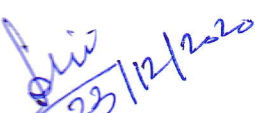
#### Suggested Readings:


1. Dr. Vinod K Singhania and Dr. Monica Singhania, "Students' Guide to Income Tax Including GST - Problems & Solutions" Taxmann's, (21st Edition 2020-21)",
2. Dr. H.C. Mehrotra, Taxation, Prof. V.P. Agarwal, "(G.S.T.) Goods and Services Tax & Customs Duty" Sahitya Bhavan Publications, New Delhi, Sixth Revised, and Updated Edition 2020,
3. C A Rajat Mohan, Illustrated Guide to Goods and Service Tax, Bharat Publications, 9th Edition, 2020 in 2 vols.
4. Dr. Sanjeet Sharma, Shaileja Anand (2020) "Goods and Services Tax", VK Global Publications, 2020



  
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Session	2020:2023
Class	B.Com
Semester	V
Course Type	Discipline Specific-DSE -3
Title of the Paper	Marketing Management
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 503
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

**Course Outcomes:** On completion of the course, the students will be able to:

CO1: Demonstrate a good understanding of the concept of marketing, its importance and marketing environment.

CO2: Critically analyze the concepts of marketing mix, product mix, promotion mix and market segmentation.

CO3: Analyze the concepts of pricing and aspects related to distribution.

CO4: Evaluate the consumer buying motives and understand product life cycle.

Unit -1	<b>Introduction:</b> Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).
Unit 2	<b>Consumer Behaviour and Market Segmentation</b> Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour, concept of market segmentation, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation
Unit 3	<b>Product:</b> Concept, Product classification; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

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Unit 4	<b>Pricing and Distribution</b> Concept of Pricing, Significance, Factors affecting pricing decisions of a product. Pricing policies and strategies. Distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing
Unit 5	<b>Promotion</b> Nature and importance of promotion; Communication process; Promotion Mix: advertising, personal selling, public relations, sales promotion, publicity, social marketing, online marketing and direct marketing, and their distinctive characteristics; factors affecting promotion mix decisions, Services Marketing, Green Marketing, Rural Marketing.

### Suggested Readings:

1. Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. 17th Ed. Pearson Education.
2. Etzel, M.J., Walker, B.J., Stanton, W.J., Pandit A. (2004). Marketing: Concepts and Cases. (Special Indian Edition). McGraw Hill Education.
3. Iacobucci, Kapoor. (2011) Marketing Management: A South Asian Perspective. Cengage Learning.
4. Grewal, D., Levy, M. (2017) Marketing, Indian Edition. McGraw Hill Education.
5. Chhabra, T.N., Grover, S. K. (2016). Marketing Management. 4th Ed. Dhanpat Rai & Company.

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Session	2020-2023
Class	B.Com
Semester	V
Course Type	Core Course- C-14
Title of the Paper	Financial Management
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 504
Maximum Marks	100
Internal/ External	40/60

**Learning Objective::** To familiarize the students with the principles and practices of financial management with various techniques.

**Course Outcomes:** After completing the course, the student shall be able to:

**CO1:** Demonstrate a good understanding of concepts, goals and functions of financial management.

**CO2:** Analyze capital budgeting process and capital budgeting techniques.

**CO3:** Estimate various capital structure theories and factors affecting capital structure decisions in a firm.

**CO4:** Examine the key issues and importance of operating and financial risks.

**CO5:** Determine the cost of capital of various sources like equity, debt, preference and retained earnings.

**CO6:** critically examine various theories of dividend and factors affecting dividend policy

Unit -1	<b>Financial Management</b> - Meaning and definition, nature, scope and importance of Finance; Financial Goal — Profit vs. Wealth maximization; Financial function Traditional and modern concept — Investment, Financing And Dividend Decisions, Responsibility of Financial Manager.
Unit 2	<b>Capital Budgeting (Investment Decision)</b> - Concept, Types of Investment, Methods of Evaluation — PBP, NPV, IRR, ARR & PI Methods.
Unit 3	Cost of Capital: Meaning And Significance of Cost of Capital, Calculation of Cost of Debt, Preference Capital, Equity Capital and Retained Earnings, Combined Cost of Capital (Weighted), Cost of Equity and CAPM.
Unit 4	<b>Capital Structure Theories:</b> meaning and definitions, Capital Structure Theories (Net Income Approach Theory, Net Operating Income Theory, Modigliani and

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	Miller Theory and Traditional View Theory), determination of capital structure.
Unit 5	<b>Operating and Financial Leverage:</b> Measurement of leverage: Effects of operating and financial leverage on profit; Analyzing alternate financial plans, Calculation of operating and financial leverage, Degree of Operating, Financial & Combined Leverage.

### Suggested Readings:

1. Bhat, S. (2008). Financial Management: Principles and practice. Excel Books India.
2. Chandra, P. (2019). Financial Management. Tata McGraw-Hill Education.
3. Khan, MY and Jain, PK 2018. Financial Management. 8th edition. Noida, India: Tata McGraw-Hill
4. Pandey, I. M. (2019). Essentials of Financial Management, 4th Edition. Vikas publishing house.
5. Rustagi, R. P. (2012). Fundamentals of Financial Management. Taxmann.

Note: Latest Editions of text books may be used.

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Session	2020-2023
Class	B.Com
Semester	V
Course Type	Skill-Enhancement (Practical)
Title of the Paper	Entrepreneurship and small business
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 505
Maximum Marks	100
Internal/ External	50/50

**Learning Objective:** This course will help the students in building the skills, framework and knowledge of entrepreneurship and new venture creation and to make enable them to prepare project report to start business.

**Course Outcomes:** On completion of the course the students will be able to

CO1: Acquire the knowledge to prepare project repor

CO2: Enable the students to make marketing plan for their prepared report

CO3: Develop financial skills for prepared project report

Students are required to make a project on any business of their choice. As far as feasibility is concerned, the project should elaborate the formulation, appraisal and sanction stages, involving the identification of investment options by the enterprise.

The guidelines are summarized as under:

1. General information: Priority of particular trade/ business, allocation of investment of funds, choice of techniques etc.
2. Preliminary analysis of alternatives: Gap between demand and supply for the output which are to be produced, data on the capacity to be produced at the time report is prepared, letters of intents/ licenses to be issued/ have been issued, technical feasibility. Location of project, profitability of different options, foreign exchange transactions (if required rate of return on investment (to be calculated). alternative cost calculation.
3. Project description: The report should contain a list of the operational requirements of plant. Requirement of resources like power and water, requirement of personnel. Transport costs. And activity wise phasing of construction/production/etc. and factors affecting it.
4. Marketing, plan: Data on plan, demand and supply, selected markets, price sensitivity. Past trends in prices etc.
5. Capital requirement and costs: Information on all items of costs should be carefully collected and presented.

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6. Operating requirements and costs: Costs related to raw materials and intermediaries, fuel, utilities, labor, Repair and maintenance, selling and other expenses.

7. Financial analysis: It relates to financial viability of the project. A format of balance sheet for the project data should be presented, depreciation. Provision for clearance of foreign exchange requirement, feasibility report related to income tax. Rebates for priority industries. Incentives for backward areas, accelerated depreciation etc. including sensitivity analysis.

8. Economic analysis: Data related to costs and returns including indirect costs and benefits.

9. Miscellaneous aspects

**An Illustrative implementation schedule related to following heads should be attached-**

- a. Formulation of project report
- b. Application for term loan
- c. Term loan sanction
- d. Possession of land
- e. Construction of building / hiring of premises
- f. Getting power and water
- g. Placing orders for machinery
- h. Receipt and installation of machinery
- i. Manpower recruitment
- j. Trial production / marketing / services
- k. Commencement of production/ marketing/ services.

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Session	2020-2023
Class	B.Com
Sem	V
Subject	General Elective Computer Application V
Title of the Paper	Web Designing
Compulsory/ Optional	Optional
Paper Code	BCOM O 506
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** To gain and exhibit a good understanding of the principles and tools for creating an efficient static website

**Course Outcomes:** On completion of the course the students will be able to:

CO1: Display a good understanding of the basics of web page structuring and designing

CO2: Demonstrate an in-depth understanding of basics of HTML

CO3: Exhibit the knowledge of basic and advanced elements of HTML

CO4: Demonstrate the usage of CSS while designing a web page

CO5: Develop an effective and well-structured website for displaying their personal portfolio

Unit -1	Web page overview, Elements of a web page; Guidelines for creating Web pages: Matching format to audience, Creating a site structure, Deciding Content for web page, Managing download time of web page; Addressing a web site: URL, Absolute & Relative addresses, Types of Websites: Static & Dynamic websites; Basic Tools for creating web pages: HTML, CSS, JavaScript, etc.
Unit 2	About HTML Editors: Dream Viewer, Notepad++, Sublime Text Hands-on with HTML: Intro to HTML: Tags, Elements, Attributes; Basic Tags in HTML: Head Title, Body, Heading, Paragraph, Line Break, Horizontal Line, Lists, Image, Input, Font, Table, Label, Button, Radio Button, Dropdown List, Anchor tag, Division tag; HTML
Unit 3	Hands-on with HTML: Frames, HTML Form: Creating & Designing a form; Using White Space, Animation effects; Working with Images: Image formats for the web, obtaining images, image size, editing images, thumbnails, image and text, rollover images; Navigation: types of hyperlinks, navigation bars, linking to external sites, email links, three-click navigation; Working with image maps: creating image maps, image maps in action; Sitemap
Unit 4	Hands-on with CSS: Types of CSS; CSS Syntax; CSS Selectors; CSS Comments; CSS Design Elements: Backgrounds, Colors, Borders, Margins & Padding, Fonts, Links, Lists, Navigation Bar;

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	Working with Audio & Video files: Adding Audio & files, linking to Audio & Video, files, embedding Audio & Video files
Unit 5	<p>Minor Project: Personal Portfolio</p> <p>Create your own portfolio webpage with the following features:</p> <ul style="list-style-type: none"> <li>• Showcase your work samples and skills with your name and pictures</li> <li>• In your header section mention some menus like: <ul style="list-style-type: none"> <li>○ Home</li> <li>○ About</li> <li>○ Contact</li> <li>○ Work or Services</li> <li>○ Gallery</li> </ul> </li> <li>• At the top add one of your images and introduce yourself there</li> <li>• At last add a footer containing contact information or social media account</li> <li>• Header &amp; Footer must be same for every web page of your portfolio</li> </ul>

#### Textbooks:

1. Kogent Learning Solutions Inc.(2010), "HTML 5 in Simple Steps", Dreamtech Press
2. Ivan Bayross (2011), "HTML 5 & CSS Made Simple", BPB Publications
3. Thomas Powell (2017), "HTML & CSS- The Complete Reference Fifth Edition", McGraw Hill Education

#### Reference Books:

1. Steven M. Schafer (2010), "HTML, XHTML & CSS Bible", Wiley Ffth Edition
2. John Duckett (2009), "Beginning HTML, XHTML, CSS and JavaScript", Wrox Indian Edition
3. Kogent Learning Solutions Inc. (2013), "Web Technologies, Black Book", Dreamtech Press

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Session	2020-2023
Class	B.Com
Sem	Sem V
Subject	General Elective Economics V
Title of the Paper	Public Finance
Compulsory/ Optional	Optional
Paper Code	BCOM O 506
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives:** After successful completion of the course students will be able to critically assess the mechanism of functioning of modern public finance

**Course Outcomes:** On completion of the course the students will be able to:

CO1: Demonstrate a good understanding of the fiscal framework for taxing and spending and of fiscal policy principles in India

CO2: Analyze critically tax reforms and policy choices in India

CO3: Research, and examine key issues and challenges in fiscal policy in Indian context.

CO4: Present in depth written analysis of key issues and challenges in fiscal policy in a Indian context. CO5: Evaluate the latest Finance commission and its Recommendations

Unit -1	Public Finance: Meaning, Nature, Scope and Importance. Difference between private and public finance. Principles of Maximum social advantage. Role of state in public finance. Budget Procedures and budgetary control: Preparation; Classification; and Execution.
Unit 2	Sources of Revenue: Taxes, loans, Grants and Aid. Meaning and types, Canons of Taxation, Problem of Justice in taxation, incidence of taxation, taxable capacity, impact of taxation and tax evasion characteristics of Indian Tax system, Defects & steps of reform. Main heads of Revenue of central and state governments.
Unit 3	Principle of Public expenditure, principle of public debts and its methods of redemption. Effects of public expenditure on production and distribution. Public debt in India. Main heads of Expenditures of central and state governments.
Unit 4	Public finance in India: Sources of revenue of central and state government, concept and types of budget, Fiscal deficit, Deficit Financing and Deficit Budget. Financial relation between central and state.

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Unit 5	Constitution and Functions of latest Finance Commission, Recommendations of Latest finance commission, latest budget of central and M.P. Government. NITI AYOOG – Establishment, Objective and Functions.
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### Suggested Reading:

1. Public Finance—H.L.Bhatia, Vikas Publishing House Pvt. Ltd.
2. India Public Finance Administration—Manjusha Sharma, O.P.Bohra, Ravi Books.
3. Money Banking International Trade and Public Finance—Nee. Thai. Somshekhar, Anmol, 2004.
4. Public Finance—Supreet Singh and Anil K. Gupta, Dominant, 2012.
5. Public Finance—Nand Kishore Parsad, ABD Publication. 2011.
6. Bhargava R.N. Theory and Working of Union Finance in India.
7. Mathur and Saxena – Public Finance.
8. Tyagi B.P. – Public Finance.

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Session	2020-2023
Class	B.Com
Sem	VI
Subject	Discipline-Specific-DSE-4
Title of the Paper	Management Accounting
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 601
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives:** To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

The objective of this course is to help students to understand the concepts and measurements that underlie financial statements, develop managerial skills needed to analyze financial statements effectively, and gain an understanding of the choices enterprises make in reporting the results of their business activities

**Course Outcomes:** On completion of the course the students will be able to:

CO1: Acquaint with the fundamentals principles of management accounting.

CO2: Prepare; analyze and interpret financial statements.

CO3: Analyze typical business transactions to determine their effects on the principal elements of financial statements

CO4: Take decisions using management accounting tools.

CO5: Understand the role of management accounts in planning, control and decision making in an organization

Unit -1	Management Accounting: Meaning, Nature, Scope, Functions and Role of Management Accounting in Decision Making, Management Accounting vs. financial Accounting and Cost Accounting. Tools and techniques of Management Accounting., Need, Importance, Limitations of Management Accounting,
Unit 2	Ratio Analysis: Profitability Ratios, Turnover Ratios and Financial Ratios, Advantages of Ratio Analysis, Limitations of Accounting Ratios. Financial Statement: Meaning Importance and Limitations, Objectives and methods of Financial Statements Analysis e.g. Common Size, Comparative and Trend Analysis
Unit 3	Fund Flow Statement: Meaning, Nature, Scope, Functions and Role of Fund Flow Statement, Preparation of Fund Flow Statement. Cash Flow Statement: Meaning, Nature, Scope, Functions and Role of Cash Flow Statement, Difference between Fund Flow Statement & Cash Flow Statement, Preparation of Cash Flow Statement (As per Indian Accounting

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Unit 4	Absorption and Marginal Costing — Marginal and Differential Costing as a Tool for Decision Making, difference between absorption and marginal costing, Cost-Volume-Profit Analysis: Break-even analysis. Contribution / sales ratio, Margin of safety Make or Buy, Change of Product Mix, Pricing, Break Even Analysis, Exploring New Markets, Shut down Decisions.
Unit 5	Budgetary Control, Meaning of Budget and Budgetary Control: Concept of budget, budgeting and budgetary control, Objectives, Merits and Limitations. Budgeting vs Forecasting, Budgeting Process, Functional budgets. Types of Budget: Cash Budget, fixed and Flexible Budget, zero base budgets. Standard Costing — Meaning, Nature, Scope, Functions and Role of standard are costing, Variance Analysis, Concept and Types: material, labour, overhead and sales variances.

#### Suggested Reading:

1. Surendra Singh Management Accounting- PHI
2. Jain S. P. Naraga K.L. Management Accounting, Kalyani Publisher New Delhi
3. Shashi Gupta Management Accounting, Kalyani Publisher New Delhi
4. S. P. Gupta Management Accounting, Shahitya Bhawan, Agra
5. Trivedi, Sharma and Mehta Management Accounting, Devi Ahilya V. V. Publication
6. Khan, M.Y. and P.K. Jain, Management Accounting, Tata McGraw Hill, Publishing Co., New Delhi.
7. Garrison, R. H. (2017). Managerial Accounting (15th Ed.). 15th ed. Boston: Irwin/McGraw Hill. Griffin, Ricky.
8. Gupta, A. (2004). Financial Accounting for Management. Delhi:
9. Pearson. Kuppapally, J. J. (2010.). Accounting for Managers. PHI.
10. R, N. (2011.). Financial Accounting. Delhi: PHI.
11. Shah, P. (2007.). Basic Accounting for Managers. Delhi: Oxford
12. Gupta, K.L. (2019). Management Accounting (14th Ed.). Sahitya Bhawan Publication, Agra

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Session	2020-2023
Class	B.Com
Sem	VI
Subject	Discipline-Specific -DSE-5
Title of the Paper	Office Management and Secretarial Practice
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 602
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office

**Course Outcomes:** On completion of the course the students will be able to:

CO1: Understand the concept of office management, functions and duties.

CO2: Understand office communications

CO3: Understand the use of office equipment, plan office budget and audit

CO4: Understand banking facilities, types of account and payment.

CO5: Understand roles, duties and responsibilities of personal secretary.

Unit -1	<p><b>Office and Office Management:</b> Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.</p> <p><b>Filing and Indexing:</b> Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing.</p>
Unit 2	<p><b>Mail and Mailing Procedures:</b> Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.</p> <p><b>Forms and Stationery:</b> Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery used in offices, importance of managing</p>

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	stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.
Unit 3	<p><b>Modern Office Equipments:</b> Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.</p> <p><b>Budget:</b> Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure</p> <p><b>Audit:</b> Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets</p>
Unit 4	<p><b>Banking facilities:</b> Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer.</p> <p><b>Abbreviations/Terms used in Offices:</b> Explanation of abbreviations/terms used in offices in day-to-day work,</p> <p><b>Modes of Payment:</b> Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonored Cheque.</p>
Unit 5	<p><b>Role of Secretary:</b> Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.</p>

**Suggested Reading:**

1. Bhatia, R.C(2015). Principles of Office Management, Lotus Press, New Delhi isbn
2. Leffingwell and Robinson (1986) Text book of Office Management, Tata McGraw-Hill book co .in.
3. Terry, George R, (1962) Office Management and Control, Irvin publishers
4. Sahai I.M (2019), Office management, Sahitya bhavan Publications.

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Session	2020-2023
Class	B.Com
Sem	Sem VI
Subject	Discipline-Specific-DSE-6
Title of the Paper	Fundamentals of Investment
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 603
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

**Course Outcomes:** On completion of the course the students will be able to:

**CO1:** Demonstrate the good understanding of investment environment and concept of return & risk

**CO2:** value bond valuation & role of credit rating agencies

**CO3:** Examine over and under price of equity shares through fundamental and technical analysis

**CO4:** Evaluate Understand the concept of financial derivatives- Futures and options.

**CO6:** Acquire adequate knowledge regarding protection, Investor grievances and insider trading activities.

**CO5:** Understand different portfolios theories, essentially required to analyze portfolio.

Unit -1	<b>The Investment Environment</b> The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.
Unit 2	<b>Bond Analysis:</b> Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating
Unit 3	<b>Approaches to Equity Analysis</b> Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach

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	to equity valuation.
<b>Unit 4</b>	<b>Portfolio Analysis and Financial Derivatives:</b> Harry Markowitz model of Portfolio Analysis and Diversification, CAPM model. Portfolio Risk and Return, Mutual Funds, overview of Financial Derivatives-Forwards, Future & Options.
<b>Unit 5</b>	<b>Investor Protection</b> Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

### References:

1. Bhalla, V. K. (2008). Investment management. S. Chand Publishing.
2. Chandra, P. (2017). Investment analysis and portfolio management. McGraw-hill education.
3. Maheshwari, Y. (2008). Investment management. PHI Learning Pvt. Ltd.
4. Mayo, H. B. (2020). Investments: an introduction. Cengage Learning.
5. Sharpe, W. F., Alexander, G. J., & Bailey, J. W. (1999). Investments.
6. Shrivastava, R. (2017). Investment Management, 1e. Wiley. Note: Latest Editions of text books may be used.

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Session	2020-2023
Class	B.Com
Sem	Sem VI
Subject	Core Course- C-14
Title of the Paper	Human Resource Management
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 604
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization

**Course Outcomes:** On completion of the course, the students will be able to:

CO1: Develop an understanding of the concepts of HRM, importance and essential skill sets required to function as an HR manager.

CO2: Integrate the knowledge of HR concepts to take the best managerial decisions.

CO3: Contribute to the implementation and evaluation of plans related to employee recruitment, selection, retention, and appraisal processes in an organization.

CO4: Evaluate and implement employee training and development programs.

CO5: Design rationally the salary and compensation structure.

CO6: Handle employee issues and understand the new trends in HRM.

Unit -1	<b>Introduction</b>  Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management;
Unit 2	<b>Acquisition of Human Resource</b>  Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction
Unit 3	<b>Training and Development</b>  Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.
Unit 4	<b>Performance Appraisal</b>

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	Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.
Unit 5	<b>Maintenance</b>  Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

#### References:

1. Dessler, G. (2006). A framework for human resource management. Pearson Education India..
2. DeCenzo, D.A. and S.P. Robbins (2011) Personnel/Human Resource Management, Pearson Education.
3. Snell, S., Bohlander, G. W., & Bohlander, G. (2010). Principles of human resource management. South-Western Cengage Learning.
4. Ivancevich, J. M. (2004). Human resource management. Irwin Professional Pub.
6. Robert L. Mathis and John H. Jackson(2010). Human Resource Management. Cengage Learning.
7. TN Chhabra (2016). Human Resource Management, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak (2018). Human Resource Management, PHI Learning

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Session	2020-2023
Class	B.Com
Sem	Sem VI
Course Type	Skill-Enhancement
Title of the Paper	Personal Selling and Salesmanship
Compulsory/ Optional	Compulsory
Paper Code	BCOM C 605
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** The objective of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman

**Course Outcomes:** On completion of the course the students will be able to:

CO1: Gain the skills to become good sales personnel

CO2: Explain buying motive and its application in personal selling

CO3: Demonstrate different selling approaches in the sales field

CO4: Design sales structure and applying process to recruit and select sales personnel.

CO5: Analyse and applying sales report, sales documents and tour report.

Unit -1	Introduction to Personal Selling: Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.
Unit 2	Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling
Unit 3	Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities
Unit 4	Sales Force Management: Organizing the Sales Forces Designing the Structure and Size of Sales Force, Recruitment and Selection of Sales Force, Leading and Motivating the Sales Force, Training and Compensating the Sales Force.

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Unit 5	Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling
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### References

1. Eugene M. Johnson, D. L. (1993). Sales Management: Concepts, Practices and Cases. McGraw-Hill
2. Frederic A. Russell, F. H. (1988). Selling: Principles and Practice. McGraw-Hill Education.
3. Futrell, C. M. (1981). Sales Management Behaviour: Practice Cases. Dryden Press.
4. Richard R. Still, E. W. (1988). Sales Management: Decisions, Strategies, and Cases. Prentice Hall.
5. Rosann Spiro, W. S. (2003). Management of a Sales Force (11 edition ed.). McGraw Hill Education.



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Session	2020-2023
Class	B.Com
Sem	Sem VI
Subject	Generic Elective Computer Application VI
Title of the Paper	Digital Marketing
Compulsory/ Optional	Optional
Paper Code	BCOM O 606
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives:** This course intends to familiarize the students with the basics of digital marketing and its processes. The Course also aims at imparting expertise in various digital Media aspects like Keyword Planning, SEO, Social Media Marketing, Search Engine Marketing, and Google Analytics.

**Course Outcomes:** On successful completion of this course, the students will be able to:

- CO1: Articulate and demonstrate a basic understanding of Digital Marketing
- CO2: Illustrate a better understanding of the basics of Internet and its applications to websites and digital businesses
- CO3: Develop and apply the knowledge of Google analytics and Google Data Studio
- CO4: Apply the knowledge of content creation, content management and deployment on social media platforms
- CO5: Demonstrate an effective grasp of the importance and applications of Google tools like SEO and AdWords

Unit -1	Digital marketing, understanding the Marketing process, increasing visibility, types of visibility, examples of visibility, visitor engagement, bringing targeted traffic, inbound, outbound, understanding conversion process, retention, types of retention, performance evaluation, tools needed.
Unit 2	Understanding Internet, Difference Between Internet & Web, Understanding Websites and domain names, extensions, web server & web hosting, different types of web servers. Practical: Planning and conceptualizing a website, building website using Content Management System (CMS).
Unit 3	Understanding Google analytics, set up analytics account, add analytics code in a website, understanding goals and conversions, set up goals, understanding bounce rate, difference between bounce rate and exit rate, reduce bounce rate, monitoring traffic sources.
Unit 4	Marketing on social networking websites. Viral marketing and its importance, Facebook marketing, Twitter Marketing, LinkedIn marketing, YouTube

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	marketing, Pinterest marketing. Practical: Making brand Facebook page and brand YouTube Channel
Unit 5	Introduction to SEO and its importance, Google Adwords overview, understanding Adwords algorithm, creating search campaigns, creating Ads, tracking performance/ conversion, optimizing search campaigns, creating display campaign.

### Suggested Readings:

1. Ahuja, V. (2015). Digital Marketing. India: Oxford University Press.
2. Bala, M., & Verma, D. (2018). A critical review of digital marketing. M. Bala, D. Verma (2018). A Critical Review of Digital Marketing. International Journal of Management, IT & Engineering, 8(10), 321-339.
3. Chaffey, D. (2019). Digital Marketing. India: Pearson
4. Dahiya, R., & Gayatri. (2017). Investigating Indian car buyers' decision to use digital marketing communication: an empirical application of decomposed TPB. Vision, 21(4), 385-396.
5. Dahiya, R., & Gayatri. (2018). A research paper on digital marketing communication and consumer buying decision process: An empirical study in the Indian passenger car market. Journal of Global Marketing, 31(2), 73-95.
6. Gupta, S. (2015). Digital Marketing. India: McGraw-Hill Education.
7. Umrez, M. (2014). A study on digital marketing opportunities and challenges. International Journal of Marketing and Technology, 4(4), 136-143.

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Session	2020-2023
Class	B.Com
Sem	Sem VI
Course Type	Generic Elective Economics VI
Title of the Paper	International Marketing
Compulsory/ Optional	Optional
Paper Code	BCOM O 606
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** This syllabus will familiarize the students with basics of international marketing and export import policy and practices

**Course Outcomes:** On completion of the course the students will be able to:

CO1: Understand major issues related to international marketing

CO2: Demonstrate skills in researching and analyzing trends in global markets and in modern marketing practice

CO3: Assess an organization's ability to enter and compete in international markets with improvised product planning

CO4: Explain the pricing strategies in the international market

CO5: Demonstrate the various channels of distribution used in international marketing and the procedure if export and import along with channels.

<b>Unit-I</b>	International Marketing-Definitions, Nature and Scope of International Market, Domestic Marketing v/s International Marketing, Decisions relating Entry in the Foreign Market.
<b>Unit-II</b>	Product Planning for International Market Product designing, Advertising, Branding and Packaging.
<b>Unit-III</b>	International Pricing-Factors Influencing International Price, Pricing process and Methods, International Price, Quotation and Payments Conditions.
<b>Unit-IV</b>	International Distribution Channels and Logistics decisions, Selection and appointment of Foreign Agent.

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**Unit – V**

Indian Import-Export Policy and Practice. Steps of Commencement of an Export Business, Exporting Pricing and Export finance.

**References:****Text Book:**

1. Onkvisit, S., & Shaw, J. J. (2004). International marketing: Analysis and strategy. Psychology Press.
2. Sumati, V. (2015). International Business. Pearson Education India.
3. Cherunilam, F. (2020). International business. PHI Learning Pvt. Ltd..

**Reference Reading:**

1. Paul, J. (2008). International marketing: text and cases. Tata McGraw-Hill Education.
2. Kotabe, M. M., & Helsen, K. (2020). Global marketing management. John Wiley & Sons.

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