



PRESTIGE

INSTITUTE OF MANAGEMENT & RESEARCH, GWALIOR

AN AUTONOMOUS INSTITUTE ACCREDITED WITH UGC NAAC GRADE 'A' AND NBA (AICTE)

BACHELOR OF COMMERCE

SYLLABUS
(NEP & CBCS Semester wise)
AND

EXAMINATION SCHEME
(2022– 2026)

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

B.Com First Year: 2022-2023
B.Com Second Year: 2023-2024
B.Com Third Year: 2024-2025
B.Com fourth Year: 2025-2026

BACHELOR OF COMMERCE(HONS.)
(SIX SEMESTER PROGRAMME)
CHOICE BASED CREDIT SYSTEM

INTERNAL ASSESSMENT = IA; END-TERM ASSESSMENT = ETA

B..Com(Hons): Three-Year (6-Semester) CBCS Programme



| <i>Basic Structure: Distribution of Courses</i> | | | |
|---|---|---|------------|
| 1 | Ability-Enhancement Compulsory Course (AECC) | 2 Papers of 2 Credit Hrs. each (Total Credit Hrs. 2X2) | 4 |
| 2 | Skill-Enhancement Elective Course (SEC) | 7 Papers of 4 Credit Hrs. each (Total Credit Hrs. 7X4) (3 Lectures and 1 Tutorial) | 28 |
| 3 | Core Course | 18 Papers of 4 Credit Hrs. each (Total Credit Hrs. 18X4) (3 Lectures and 1 Tutorial) | 72 |
| 4 | Discipline Specific Elective (DSE) | 4 Papers of 4 Credit Hrs. each (Total Credit Hrs. 4X4) (3 Lectures and 1 Tutorial) | 16 |
| 5 | Generic Elective (GE) | 6 Papers of 4 Credit Hrs. each (Total Credit Hrs. 6X4) (3 Lectures and 1 Tutorial) | 24 |
| 6 | Open Elective (OE) | 4 Papers of 4 Credit Hrs. each (Total Credit Hrs. 4X4) (3 Lectures and 1 Tutorial) | 16 |
| | Total Credit Hrs | | 160 |

B.Com PROGRAM- COURSE OUTCOMES

| No. | Program Outcomes |
|------------|--|
| PO-1 | Apply knowledge of accounting and management theories and practices to solve the business problems |
| PO-2 | analytical and critical thinking abilities for Business decision making |
| PO-3 | Ability to understand Accounting career skills by applying both qualitative and quantitative knowledge in real Business Situation. |



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| | |
|------|--|
| PO-4 | acquires and develop the skills like effective communication, decision-making, and technical skills in order to solve day-to-day Banking & business affairs. |
| PO-5 | Students will Demonstrate Progressive affective domain development of values, the role of accounting in society and business. |



BACHELOR OF COMMERCE
Three Years (6 Semester)CBCS Programme

| First Semester | | | | | | | | | | | | | |
|-----------------------|--------------|---|---------------------------|----|---|---|----|-----------------|-----|-----|-----|-----|-------------|
| S. No. | Code | Subject | Cat | L | T | P | C | Contacts Hrs/Wk | ICM | | EEM | | Total Marks |
| | | | | | | | | | Max | Min | Max | Min | |
| 1 | B.Com(H)-101 | Environmental Studies | (AEC) | 3 | 1 | – | 4 | 3 | 40 | 14 | 60 | 21 | 100 |
| 2 | B.Com(H)-102 | Principles of Micro Economics and its application | (Minor) | 2 | - | – | 2 | 3 | 40 | 14 | 60 | 21 | 100 |
| 3 | B.Com(H)-103 | Communication Techniques and Presentation Skill | (GE) | 3 | 1 | | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 4 | B.Com(H)-104 | Financial Accounting | (Major) | 4 | 2 | – | 6 | 3 | 40 | 14 | 60 | 21 | 100 |
| 5 | B.Com(H)-105 | Business Law | (Major) | 3 | 1 | – | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 6 | B.Com(H)-106 | Business Mathematics | (Minor) | 3 | 3 | – | 6 | 4 | 40 | 14 | 60 | 21 | 100 |
| 7. | B.Com(H)-107 | Introduction to Computer | (GE) | 2 | - | | 2 | 3 | 40 | 14 | 60 | 21 | 100 |
| 8. | B.Com(H)-108 | Personality Development * | Vocational Subject | - | - | - | - | - | - | - | - | - | - |
| | | Total | | 18 | 4 | 2 | 28 | 24 | | | | | 600 |

* Vocational course – PD will be mandatory but non-credit subject in the component and there will be separate evaluation of the same



BACHELOR OF COMMERCE
Three Years (6 Semester)CBCS Pogramme

| Second Semester | | | | | | | | | | | | | |
|------------------------|--------------|---|------------|----|---|---|----|-----------------|-----|-----|-----|-----|-------------|
| S. No. | Code | Subject | Cat | L | T | P | C | Contacts Hrs/Wk | ICM | | EEM | | Total Marks |
| | | | | | | | | | Max | Min | Max | Min | |
| 9 | B.Com(H)-201 | Remedial English | (GE) | 3 | 1 | - | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 10 | B.Com(H)-202 | Principles of Macro Economics and Its Application | (Minor) | 2 | | - | 2 | 3 | 40 | 14 | 60 | 21 | 100 |
| 11 | B.Com(H)-203 | Tally Certification | (AEC) | 3 | | 2 | 4 | 3 | 40 | 14 | 60 | 21 | 100 |
| 12 | B.Com(H)-204 | Corporate Accounting | (Major) | 3 | 3 | - | 6 | 4 | 40 | 14 | 60 | 21 | 100 |
| 13 | B.Com(H)-205 | Corporate Laws | (Major) | 3 | 1 | - | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 14 | B.Com(H)-206 | Management Information System | (Minor) | 3 | 3 | | 6 | 3 | 40 | 14 | 60 | 21 | 100 |
| 15 | B.Com(H)-207 | PC Software | (GE) | 2 | | | 2 | 3 | 40 | 14 | 60 | 21 | 100 |
| 16 | B.Com(H)-208 | Community engagement and service (Project/ internship)* | Field work | - | - | - | - | - | - | - | - | - | - |
| | | Total | | 16 | 3 | 5 | 24 | 24 | | | | | 600 |

* Community engagement and service (Project/ internship)- Viva will be mandatory but non-credit subject in the component and there will be separate evaluation of the same



BACHELOR OF COMMERCE
Three Years (6 Semester)CBCS Programme

| Third Semester | | | | | | | | | | | | | |
|----------------|--------------|--|---------|----|---|---|----|-----------------|-----|-----|-----|-----|-------------|
| S. No. | Code | Subject | Cat | L | T | P | C | Contacts Hrs/Wk | ICM | | EEM | | Total Marks |
| | | | | | | | | | Max | Min | Max | Min | |
| 17 | B.Com(H)-301 | Business Statistics | (Minor) | 3 | 3 | – | 6 | 3 | 40 | 14 | 60 | 21 | 100 |
| 18 | B.Com(H)-302 | Public Finance | (Minor) | 2 | | | 2 | 3 | 40 | 14 | 60 | 21 | 100 |
| 19 | B.Com(H)-303 | Human Resource Management | (GE) | 3 | 1 | – | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 20 | B.Com(H)-304 | Income-tax Law and Practice | (Major) | 3 | 3 | – | 6 | 4 | 40 | 14 | 60 | 21 | 100 |
| 21 | B.Com(H)-305 | Management Principles and Applications | (SEC) | 3 | 1 | – | 4 | 3 | 40 | 14 | 60 | 21 | 100 |
| 22 | B.Com(H)-306 | International Finance | (Major) | 3 | 1 | – | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 23 | B.Com(H)-307 | Internet E-Commerce | (GE) | 2 | | | 2 | 3 | 40 | 14 | 60 | 21 | 100 |
| | | Total | | 17 | 7 | - | 24 | 24 | | | | | 600 |



Three Years (6 Semester)CBCS Programme

Fourth Semester

| S. No. | Code | Subject | Cat | L | T | P | C | Contacts Hrs/Wk | ICM | | EEM | | Total Marks |
|--------|--------------|-----------------------------------|---------|----|---|---|----|-----------------|-----|-----|-----|-----|-------------|
| | | | | | | | | | Max | Min | Max | Min | |
| 24 | B.Com(H)-401 | Indian Economy | (Minor) | 2 | - | - | 2 | 4 | 40 | 14 | 60 | 21 | 100 |
| 25 | B.Com(H)-402 | Entrepreneurship Development | (SEC) | 3 | 1 | - | 4 | 3 | 40 | 14 | 60 | 21 | 100 |
| 26 | B.Com(H)-403 | Cost Accounting | (Major) | 3 | 1 | - | 4 | 3 | 40 | 14 | 60 | 21 | 100 |
| 27 | B.Com(H)-404 | Operations Research | (Minor) | 3 | 3 | - | 6 | 3 | 40 | 14 | 60 | 21 | 100 |
| 28 | B.Com(H)-405 | Computer Applications in Business | (GE) | 3 | - | 2 | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 29 | B.Com(H)-406 | Advanced Accounting and Practice | (Major) | 3 | 3 | - | 6 | 4 | 40 | 14 | 60 | 21 | 100 |
| 30 | B.Com(H)-407 | Data Base Management System | (GE) | 2 | | - | 2 | 3 | 40 | 14 | 60 | 21 | 100 |
| | | Total | | 17 | 5 | 2 | 24 | 24 | | | | | 600 |



BACHELOR OF COMMERCE
Three Years (6 Semester)CBCS Programme

| Fifth Semester | | | | | | | | | | | | | |
|-----------------------|--------------|--------------------------------------|-----------------|----|---|---|----|-----------------|-----|-----|-----|-----|-------------|
| S. No. | Code | Subject | Cat | L | T | P | C | Contacts Hrs/Wk | ICM | | EEM | | Total Marks |
| | | | | | | | | | Max | Min | Max | Min | |
| 31 | B.Com(H)-501 | Personal tax planning | (Major) | 3 | 3 | — | 6 | 4 | 40 | 14 | 60 | 21 | 100 |
| 32 | B.Com(H)-502 | Foreign Language (French) | (SEC) | 3 | 1 | | 4 | 5 | 40 | 14 | 60 | 21 | 100 |
| 33 | B.Com(H)-503 | Business Research | SEC | 3 | - | 2 | 4 | 3 | 40 | 14 | 60 | 21 | 100 |
| 34 | B.Com(H)-504 | Fundamentals of Financial Management | (Major) | 3 | 1 | — | 4 | 3 | 40 | 14 | 60 | 21 | 100 |
| 35 | | Specialization Elective 1 | (DSE)-1 | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 36 | | Specialization Elective 2 | (DSE)-2 | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 37 | B.Com(H)-505 | Summer internship preparation* | (Field Project) | | | | 6 | | 50 | 25 | 50 | 25 | 100 |
| | | Total | | 19 | 6 | 2 | 32 | 23 | | | | | 700 |



BACHELOR OF COMMERCE
Three Years (6 Semester)CBCS Programme

| Sixth Semester | | | | | | | | | | | | | |
|-----------------------|--------------|-----------------------------------|---------|----|---|---|----|-----------------|-----|-----|-----|-----|-------------|
| S. No. | Code | Subject | Cat | L | T | P | C | Contacts Hrs/Wk | ICM | | EEM | | Total Marks |
| | | | | | | | | | Max | Min | Max | Min | |
| 38 | B.Com(H)-601 | Consumer Protection Laws | (Major) | 3 | 1 | – | 4 | 3 | 40 | 14 | 60 | 21 | 100 |
| 39 | B.Com(H)-602 | Virtual Trading in Stock Market | (SEC) | 1 | | 3 | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 40 | B.Com(H)-603 | Auditing and Corporate Governance | (CC) | 3 | 1 | – | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 41 | B.Com(H)-604 | Indirect Tax Law- GST | (Major) | 3 | 3 | – | 6 | 4 | 40 | 14 | 60 | 21 | 100 |
| 42 | | Specialization Elective 3 | (DSE)-1 | 3 | 1 | – | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 43 | | Specialization Elective 4 | (DSE)-2 | 3 | 1 | – | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 44 | B.Com(H)-605 | Research Report VIVA | Project | – | – | – | 6 | | 50 | 25 | 50 | 25 | 100 |
| | | Total | | 16 | 5 | 3 | 32 | 23 | | | | | 700 |

BACHELOR OF COMMERCE



Three Years (7 Semester)CBCS Programme

Seventh Semester

| S. No. | Code | Subject | Cat | L | T | P | C | Contacts Hrs/Wk | ICM | | EEM | | Total Marks |
|--------|--------------|-------------------------------|---------|---|---|---|---|-----------------|-----|-----|-----|-----|-------------|
| | | | | | | | | | Max | Min | Max | Min | |
| 45 | B.Com(H)-701 | Financial Derivatives | (Major) | 3 | 1 | – | 4 | 3 | 40 | 14 | 60 | 21 | 100 |
| 46 | B.Com(H)-702 | Behavioural Finance | (SEC) | 1 | | 3 | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 47 | B.Com(H)-703 | Data Visualization | (CC) | 3 | 1 | – | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 48 | B.Com(H)-704 | Business Valuation | (Major) | 3 | 1 | | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 49 | B.Com(H)-705 | Project Report (Dissertation) | | 3 | 3 | – | 6 | 4 | – | – | 100 | 35 | 100 |



BACHELOR OF COMMERCE
Three Years (8 Semester)CBCS Programme

| Eight Semester | | | | | | | | | | | | | |
|-----------------------|--------------|---|---------|---|---|---|---|-----------------|-----|-----|-----|-----|-------------|
| S. No. | Code | Subject | Cat | L | T | P | C | Contacts Hrs/Wk | ICM | | EEM | | Total Marks |
| | | | | | | | | | Max | Min | Max | Min | |
| 50 | B.Com(H)-801 | International Financial Reporting Standards | (Major) | 3 | 1 | – | 4 | 3 | 40 | 14 | 60 | 21 | 100 |
| 51 | B.Com(H)-802 | Merger, Acquisition & Corporate Restructuring | (SEC) | 1 | | 3 | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 52 | B.Com(H)-803 | Advanced Business Research | (CC) | 3 | 1 | – | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 53 | B.Com(H)-804 | International Taxation | (Major) | 3 | 1 | - | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| 54 | B.Com(H)-805 | Project Report (Dissertation) | | 3 | 3 | – | 6 | 4 | – | – | 100 | 35 | 100 |

Discipline Specific Elective (DSE):

Students are required to select any one Specialization out of five specialization areas

Students are also required to select any two subject under selected specialization.



ELECTIVES - Fifth Semester

GROUP 1: ACCOUNTING AND FINANCE (V)

| S. No. | Code | Subject | Cat | L | T | P | C | Contacts Hrs/Wk | ICM | EEM | | Total Marks | |
|--------|-----------------|--|-------|---|---|---|---|-----------------|-----|-----|-----|-------------|-----|
| | | | | | | | | | | Max | Min | | |
| | B.Com(H)-AF-501 | Management Accounting | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-AF-502 | Financial Markets, Institutions and Financial Services | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-AF-503 | Corporate Tax Planning | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-AF-504 | Banking and Insurance | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |

GROUP2: BUSINESS ADMINISTRATION AND LAW(V)

| | | | | | | | | | | | | | |
|--|-----------------|---|-------|---|---|---|---|---|----|----|----|----|-----|
| | B.Com(H)-BA-501 | Total Quality management | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-BA-502 | International Human Resource Management | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-BA-503 | Supply Chain Management | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-BA-503 | Industrial Relations and Labour Laws | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |

GROUP3: APPLIED BUSINESS ECONOMICS(V)



| | | | | | | | | | | | | | |
|--|------------------|--|-------|---|---|---|---|---|----|----|----|----|-----|
| | B.Com(H)-ABE-501 | Business & Economic Environment | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-ABE-502 | Mergers and Acquisitions | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-ABE-503 | Industrial Economics | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-ABE-504 | Agriculture Economics | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| GROUP4: BANKING AND INSURANCE(V) | | | | | | | | | | | | | |
| | B.Com(H)-BI-501 | Principles and Practices of Life Insurance | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | .Com(H)-BI-502 | Functional Aspects of Banking | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | .Com(H)-BI-503 | Insurance Laws and Environment | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | .Com(H)-BI-504 | E-Banking | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| GROUP5: INTERNATIONAL BUSINESS(V) | | | | | | | | | | | | | |
| | B.Com(H)-IB-501 | International Business Management | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-IB-502 | Management of International Trade | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-IB-503 | International Logistics | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |



| | | | | | | | | | | | | | |
|---|-----------------|---|-------|---|---|---|---|---|----|----|----|----|-----|
| | B.Com(H)-IB-504 | Export – Import Documentation and Procedure | (DSE) | 3 | 1 | – | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| GROUP6: E- Commerce(V) | | | | | | | | | | | | | |
| | B.Com(H)-EC-501 | Digital Marketing | (DSE) | 3 | 1 | – | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-EC-502 | IT Trends and Technology | (DSE) | 3 | 1 | – | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-EC-503 | Introduction to Cyber securities | (DSE) | 3 | 1 | – | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-EC-504 | Web Designing (introduction) | (DSE) | 3 | 1 | – | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| ELECTIVES - Sixth Semester | | | | | | | | | | | | | |
| GROUP I: ACCOUNTING AND FINANCE (VI) | | | | | | | | | | | | | |
| | B.Com(H)-AF-601 | Project Management | (DSE) | 3 | 1 | – | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-AF-602 | Financial Reporting and Analysis | (DSE) | 3 | 1 | – | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-AF-603 | Security Analysis and Portfolio Management | (DSE) | 3 | 1 | – | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-AF-604 | Business Tax Procedure and Management | (DSE) | 3 | 1 | – | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| GROUP 2: BUSINESS ADMINISTRATION AND LAW(VI) | | | | | | | | | | | | | |



| | | | | | | | | | | | | | |
|--|------------------|---|-------|---|---|---|---|---|----|----|----|----|-----|
| | B.Com(H)-BA-601 | Compensation Management | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-BA-602 | New Venture Planning | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-BA-603 | Corporate Governance and Laws | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-BA-603 | Labour Laws | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| GROUP 3: APPLIED BUSINESS ECONOMICS(VI) | | | | | | | | | | | | | |
| | B.Com(H)-ABE-601 | Economic Growth & Development | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-ABE-602 | Financial Econometrics | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-ABE-603 | Industrial Organisation | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-ABE-604 | Environmental Economics | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| GROUP 4: BANKING AND INSURANCE(VI) | | | | | | | | | | | | | |
| | B.Com(H)-BI-601 | Principles and Practices of General Insurance | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | .Com(H)-BI-602 | Banking Law and Environment | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | .Com(H)-BI-603 | Marketing of Financial Product and Services | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |



| | | | | | | | | | | | | | |
|--|-----------------|--|-------|---|---|---|---|---|----|----|----|----|-----|
| | .Com(H)-BI-604 | Management of Commercial Bank | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| GROUP 5: INTERNATIONAL BUSINESS(VI) | | | | | | | | | | | | | |
| | B.Com(H)-IB-601 | Cross Cultural Issues in International Business | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-IB-602 | International Ethical and Legal Issues | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-IB-603 | International Marketing | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-IB-604 | International Business Finance and Risk Management | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| GROUP6: E- Commerce(VI) | | | | | | | | | | | | | |
| | B.Com(H)-EC-601 | Advance Excel for Business Decision Making | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-EC-602 | R application for Decision making in Business | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-EC-603 | RDBMS | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-EC-604 | Cyber securities and Laws | (DSE) | 3 | 1 | — | 4 | 4 | 40 | 14 | 60 | 21 | 100 |



| | | B.COM -2022-2026 |
|--------|---------------------------------------|-------------------------|
| (AECC) | Ability Enhancement compulsory course | |
| (GE) | Generic Elective | |
| (SEC) | Skill Enhancement Elective course | |
| (CC) | Core Course | |
| (DSE) | Discipline Specific Elective | |
| (ICM) | Internal component Marks | |
| (EEM) | External Exams Marks | |

IMPORTANT NOTES

1. Communication Techniques and Presentation Skill (Course B.Com (H)-103) activities will be assessed jointly by one internal and one external examiner at the time of I Semester examination.
2. Summer Training Project Report will be based on the in-house training of the Students in IV semester (May-July) for a minimum period of six weeks.
3. The students will have to submit their Summer Training Project Report at least seven days before the commencement of their V Semester examination. One copy of such report will be submitted by them in the office of the Coordinator, B.Com (Hons) Program/ Institute/ College for evaluation.
4. The summer training Report B.Com (H)-605 shall be prepared by student himself. The summer training report shall be examined by one external examiner. They will be invited to conduct the Viva-Voce examination based on Summer Project Report.
5. The Research Project Report of BBA V Semester will prepared by the student under the guidance of faculty members. The project report should be prepared by student. The report shall be examined by one internal examiner. They will be invited to conduct the Viva-Voce examination based on Report.
6. Institute/ College reserves the right not to offer those options / electives / courses to the students of B.Com(H) for which adequate teaching facilities do not exist in the institution. The decision of the Co-coordinator /Principal will be final in this matter.

SCHEME OF ASSESSMENT

The B.Com (H) program is based on continuous internal assessment as well as end semester external examination. The scheme of internal assessment is as follows:

MARKS OF SESSIONALS

Mid Semester examination during the semester will be conducted by the examination department and the sessional marks of internal assessment will be finalized by the teacher concerned. The sessional marks shall be based on:



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- (a) Marks obtained in Mid –Semester Examinations will be of 20 Marks.
- (b) Other components will include student’s assessment on the basis of Class Presentation/ Group Discussion/ Seminar Presentation/ any other projects as and when assigned by subject teachers and specific activity coordinators as per the Internal Component requirements.
- (c) All above activities to be distributed in different semesters and shall contribute 10 marks in each semester to make Internal Assessment Component of 40 Marks.
- (d) Candidate is required to secure a minimum of 40% marks in individual course in order to pass the internal assessment. The students must be very punctual and attentive to tests as there is no provision for make-up test on any ground.

MINIMUM PASS MARKS

In order to pass the semester, an examinee shall have to secure minimum 40% marks in individual papers. She/he will also be required to obtain a minimum 35% marks in sessional, separately. Besides securing 35% marks in each paper in both external and internal examinations, the candidate will have to secure a minimum of 35% marks in aggregate.

DIVISION IN EXAMINATION

A candidate having secured 60% marks or above will be awarded first division, candidates securing 50% but less than 60% marks in aggregate will be placed in second division. There will be no third division in the programme.

SCHEME OF PROMOTION TO NEXT SEMESTER

The student failed in more than two papers / courses in a semester (either in internal or external) will not be promoted in the next semester. Thus, in order to get promotion to the next semester, candidates will have to clear at least 4 papers /courses in first to fourth & sixth semesters and 5 papers/courses in fifth semester.

The Back paper of students failing in I and III Semester will be conducted along with their III and V semester examinations respectively. Similarly, those failing in II and IV semester will get chance to clear their back paper along with their IV and VI semester examinations respectively. However, students failing in their final year i.e. V and VI semester will have to wait for the next concerning semester to clear their back paper.

The students having semester back will give their papers with their next concerning semester examination. There is no provision of special back /semester back after semester examinations.

An examinee who has failed in internal examination shall be required to register him/her fresh for doing the sessional work in the next concerning semester in the paper/course. He will also be required to submit his examination form for internal assessment.

The internal assessment awarded to a candidate who fails in the end semester examination shall be carried forward to the next concerning semester.



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In case a candidate fails in any internal / end semester examination (either in one paper or in all), he will be allowed two more attempts to clear that course.

However, if a candidate fails to pass in semester examination even after the two additional attempts other than the original one, he will be required to leave the course. Attempts other than the original one, he will be required to leave the course.



| First Semester | | | | | | | | |
|----------------|--------------|---|--------------------|-----|-----------------|-----|-----|-------------|
| S. No. | Code | Subject | Cat | C | Contacts Hrs/Wk | ICM | EEM | Total Marks |
| | | | | Max | Min | Max | Min | |
| 1 | B.Com(H)-101 | Environmental Studies | (AEC) | 40 | 14 | 60 | 21 | 100 |
| 2 | B.Com(H)-102 | Principles of Micro Economics and its application | (Minor) | 40 | 14 | 60 | 21 | 100 |
| 3 | B.Com(H)-103 | Communication Techniques and Presentation Skill | (GE) | 40 | 14 | 60 | 21 | 100 |
| 4 | B.Com(H)-104 | Financial Accounting | (Major) | 40 | 14 | 60 | 21 | 100 |
| 5 | B.Com(H)-105 | Business Law | (Major) | 40 | 14 | 60 | 21 | 100 |
| 6 | B.Com(H)-106 | Business Mathematics | (Minor) | 40 | 14 | 60 | 21 | 100 |
| 7. | B.Com(H)-107 | Introduction to Computer | (GE) | 40 | 14 | 60 | 21 | 100 |
| 8. | B.Com(H)-108 | Personality Development * | Vocational Subject | - | - | - | - | - |
| | | Total | | | | | | 700 |



B.Com: Semester I

| | |
|----------------------|-----------------------|
| Session | 2022-2026 |
| Class | B.Com |
| Semester | First |
| Title of the Paper | Environmental Studies |
| Category | (AEC) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-101 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

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

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

CO1 (A): Understand the concepts related to Environment, Ecosystem & Ecology

CO1 (B): Comprehend the concept of Environmental pollution & Population Explosion and various measures to control it.

CO2: Analyse the various sources of natural resources and strategies to conserve it.

CO3: Examining the significance of Bio-diversity and wildlife protection and its role in the preservation of the food chain.

CO4: Analyse the concept of Disaster Management & Laws related to Wildlife conservation

| CO-PO Matrix | | | | | |
|--------------|-----|-----|-----|-----|-----|
| | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO1 (A) | – | 2 | – | 1 | 2 |
| CO1 (B) | – | 2 | – | 1 | 3 |
| CO2 | – | 2 | – | 1 | 2 |
| CO3 | – | 2 | – | 1 | 2 |
| CO4 | – | 2 | – | 1 | 2 |

| | |
|---------|---|
| Unit -1 | Study of environment and ecology a) Definition and importance. b) Public participation and public awareness. c) Ecology – Introduction d) Ecosystem – concept, components, structure and function, energy flow, food, chain, food web e) Ecological pyramids and types. |
|---------|---|



| | |
|--------|---|
| Unit 2 | Study of Environment Pollution and Population a) Air, water, noise, heat and nuclear pollution – definition, causes, effect b) Prevention of pollution. c) Population growth, disparities between countries. d) Population explosion, family welfare program e) Environment and human health. f) Cleanliness and disposal of domestic waste. |
| 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 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:

1. Anubha Kaushik, C. P. (2018). Environmental Science And Engineering (6th edition ed.). New Age International (P) Ltd.
2. Chauhan, B. S. (2008). Environmental Studies. Firewall Media.
3. Keller, B. a. (2011). Environmental Science: Earth as a Living Planet (8th Edition ed.). Wiley India.
4. Sharma, D. J. (2009). Environmental studies (3rd Edition ed.). University Science Press.



B.Com : Semester I

| | |
|----------------------|---|
| Session | 2022-2026 |
| Class | B.Com |
| Semester | First |
| Title of the Paper | Principles of Micro Economics and its application |
| Category | (Minor) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-102 |
| 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(a):To Understand the Basics of Micro Economics and Economy

CO1(b):To Analyse the Concept of Utility, Budget Line and Indifference Curve

CO2: To Comprehend Demand and Supply Theories and its Elasticity

CO3: To Understand the Production Function and its types

CO4: To Analyze Market Structure using cost and revenue concept

| | PO 1 | PO2 | Po3 | PO 4 | PO5 |
|-------|------|-----|-----|------|-----|
| CO1a: | 2 | 2 | 2 | 2 | 1 |
| CO1b: | | | | | |
| CO2: | 2 | 3 | - | 2 | - |
| CO3: | 1 | 2 | - | - | - |
| CO4: | 2 | 3 | 2 | 2 | - |

| | |
|---------|--|
| 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 & 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 & exceptions of Law of Diminishing Marginal Utility Budget line concept , Price and income effect on budget line, Consumer surplus, consumer equilibrium, Indifference curve.</p> |



| | |
|--------|--|
| Unit 3 | <p>Theory of Demand: Meaning & Definition, characteristics, Types of Demand, Law of Demand, Exceptions of Law of Demand, Demand Function (Linear, Non-Linear & 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 & Exceptions of Law of Supply Market equilibrium.</p> |
| Unit 4 | <p>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.</p> |
| Unit 5 | <p>Concept of cost and revenue, Market structure – Concept, Definition, Characteristics, Classification, Price determination under perfect competition, Imperfect Competition – Monopoly, Monopolistic competition. Kinked demand curve</p> |

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. Koustsohjarji A - Modern Micro Economics, Second Edition Macmillan New Delhi
4. Mishra & Poori (2010) –Business Economics, 7th Edition, Himalya Publishing House, Mumbai
5. D.N Dwivedi (2015) – Vikah Publishing House, 8th Edition New Delhi
6. Ahuja, H.L.(2019)- Business Economics, S. Chand & Co., New Delhi



B.Com: Semester I

| | |
|----------------------|--|
| Session | 2022-2026 |
| Class | B.Com |
| Semester | First |
| Title of the Paper | Communication Techniques & Presentation Skills |
| Category | (GE) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-1 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives: The course in communication techniques and presentation skills intends to acquaint the students with the basics of communication and various techniques associated with it.

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

CO1(a): Understand the characteristics, process, role, types, barriers, inter-personal & intra-personal communication, 7 C’s of communication in an organization

CO1(b): Understand what is non-verbal communication, various components of NVC & Role of Technology-enabled communication

CO3: Role of Technology-enabled communication

CO4: Understand the different parts & formats of business letters as well as types & formats of Report

| CO-PO Matrix | | | | | |
|---------------------|------|-----|-----|------|-----|
| | PO 1 | PO2 | Po3 | PO 4 | PO5 |
| CO1a | - | 2 | - | 3 | 2 |
| CO1b | | | | | |
| CO2 | - | 1 | - | 3 | 2 |
| CO3 | - | 3 | - | 3 | 2 |
| CO4 | - | 3 | - | 3 | 3 |

| | |
|---------|---|
| Unit -1 | Communication What is communication, 7 Cs of Effective Communication, Process & barriers in communication, Flow of Communication, Types: Formal & informal and verbal & nonverbal. |
| Unit 2 | Digital Communication E-MailWriting, Social Media & networking or Video conferencing, Strategic importance of e-communication, Role, effects and advantages of technology in Business Communication Professional skills & Basic Etiquettes in Business Communication Dos or Don’ts |



| | |
|--------|---|
| Unit 3 | Business Letters Characteristics of a Good Business Letter, Structure of a Business Letter, Layout of a Business Letter Types of Business Letters Orders, Adjustment, Complaint, Sales, Business Circulars, Request, Official Communication Memorandum, Minutes of Meeting; objectives, types, Contents and Guidelines for writing Minutes. Official Notes |
| Unit 4 | Business Reports Concept, Importance and Characteristics of a Good Business Report, Types, Steps in Writing Reports, Layout/Style of Business Report |
| Unit 5 | Presentation Skills & interview Effective Public Speaking; Gesture, Posture, Eye Contact, Voice Modulation and Pitch, Dressing Sense, Overcoming Stage Fright, Interview Skills Nature, Types of Interview (exit interview, appraisal interview), Facing an Interview: Mock interview, Video conferencing interview or tele-meeting. Writing Resume, Difference between Resume and CV. |

Suggested Readings:

1. Jain N, Mukherji S, (2012) Effective business communication. New Delhi: Sultan Chand & Sons.
2. Lesikar, R. V. (2008). Business communication. New Delhi: Tata McGraw Hill.
3. Pal, R., & Korlahalli, J. S. (2011) Essentials of business communication. New Delhi: Sultan Chand & Sons.
4. Sharma, R. C. & Mohan, K. (2002) Business correspondence & report writing. New Delhi: Tata McGraw Hill
5. Kathryn R, Paula L, Das A, (2020) Business Communication: A Problem-Solving Approach
6. Matthukutty M. Monippally, (2013) Business Communication: From Principles To Practice
7. Madhukar R.K.(2010), Business Communication. New Delhi: Vikas Pulishing House
8. Verma S. (2014) Business Communication: Essential Strategies for 21st century. New Delhi: Vikas Pulishing House
9. Chaturvedi P) Business Communication: Concepts, Cases, and Applications. Dorling Kindersley

Note: Latest edition of text books may be used.



B.Com H: Semester I

| | |
|----------------------|----------------------|
| Session | 2022-2026 |
| Class | B.Com |
| Semester | First |
| Title of the Paper | Financial Accounting |
| Category | (Major) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-104 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives:

The objective of this course is to help students acquire conceptual knowledge of the 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:

CO1(a): Develop an understanding to key terminology, concept of double entry system and principles of accounting.

CO1(b): Apply the knowledge for preparation of final accounts of sole trader and solve problems relating to depreciation of assets.

CO2: Illustration and analysis of various methods of accounting for branches and department.

CO3:Assess the various conditions of maintaining accounts of non-profit making organisation and royalty accounts.

CO4:Formulate the accounting of single entry system and Consignment accounts.

| CO-PO Matrix | | | | | |
|------------------|-----|-----|-----|------|-----|
| | PO1 | PO2 | PO3 | PO 4 | PO5 |
| CO1(A) CO1(B) | 3 | 3 | 2 | 2 | 3 |
| CO2 | 2 | 2 | 2 | 2 | 2 |
| CO3 | 2 | 3 | 3 | 2 | 3 |
| CO4 | 2 | 2 | 2 | – | 1 |

| | |
|----------|---|
| .Unit -1 | Definition and need of Accounting, Concept of double entry system, Accounting Concepts,Conventions and Principles (GAAP) , Accounting Cycle. Journal: Rules of Debit and Credit (Traditional and Modern), Compound Journal Entries, Opening Entries and Closing Entries, Sub Division of journal. Ledger: Preparation of Ledger, Difference between journal and Ledger, Rules regarding Posting. Introduction to Indian Accounting Standards |
| Unit 2 | Trail Balance Meaning, Importance and Types of Trail Balance, preparation of Trail Balance. |



| | |
|--------|--|
| | Final Accounts (Trading & P&L Account and Balance sheet) with Adjustments. 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; 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 unrealised 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 organisations: 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*. 10th 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*. 7th ed. John Wiley & Sons., Canada.



8. Gupta, R. L., and Radhaswamy, M., 2004. *Advanced Financial Accounting*. S. Chand and Co., New Delhi.
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.



B.Com: Semester I

| | |
|----------------------|--------------|
| Session | 2022-2026 |
| Class | B.Com |
| Semester | First |
| Title of the Paper | Business Law |
| Category | (Major) |
| Compulsory/ Optional | Compulsory |
| Paper Code | BCH-105 |
| 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:

CO1a: Understand the meaning and essentials of contract and the different ways of performance and remedies available in case of breach of contract

CO1b: Learn about Indemnity Guarantee and Bailment also learn about the creation and termination of the contract of agency

CO2: Generate awareness of law related to sales of goods and the unpaid seller and rights, Duties of Buyer and Seller

CO3: Develop the approach towards partnership firm and how to dissolved a firm and Limited liability Partnership

CO4: Understand and analyze the different provision related to negotiable instruments and Dishonour of Cheque

| CO-PO Matrix | | | | | |
|---------------------|-----|------|-------|------|-----|
| | PO1 | PO 2 | PO 3. | PO 4 | PO5 |
| CO1a | 2 | 2 | 1 | 1 | 3 |
| CO1b: | | | | | |
| CO2: | 3 | 2 | 1 | 2 | 3 |
| CO3 | 2 | 1 | 2 | 2 | 2 |
| CO4 | 1 | 1 | 1 | 2 | 1 |



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

Suggested Readings:



1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, NewDelhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, NewDelhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, NewDelhi.
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6thed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., NewDelhi.



B.Com H: Semester I

| | |
|----------------------|----------------------|
| Session | 2022-2026 |
| Class | B.Com |
| Semester | First |
| Title of the Paper | Business Mathematics |
| Category | (Minor) |
| Compulsory/ Optional | Compulsory |
| Paper Code | BCH-106 |
| 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.

| | PO1 | PO 2 | PO 3 | PO 4 |
|-------|-----|------|------|------|
| CO1a: | 1 | 3 | 2 | 2 |
| CO1b: | | | | |
| CO2: | 1 | 2 | 2 | 2 |
| CO3: | 1 | 3 | 3 | 2 |
| CO4: | 2 | 3 | 3 | 3 |

| | |
|---------|---|
| Unit -1 | Basic Mathematics-I: Ratio, Proportion, Average, Percentage, Logarithms and Antilogarithms, Profit and Loss. |
| Unit 2 | Basic Mathematics-II: Simple Interest, Compound Interest, Commission, Discount and Brokerage, Simple annuities. |
| Unit 3 | Matrices and Determinants: 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 | Functions: 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. |
| Unit 5 | Linear Programming Problem(LPP): 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. |

Suggested Readings:

Main Texts Reading

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.



B.Com H: Semester I

| | |
|----------------------|--------------------------|
| Session | 2022-2026 |
| Class | B.Com |
| Semester | First |
| Title of the Paper | Introduction to Computer |
| Category | (GE) |
| Compulsory/ Optional | Compulsory |
| Paper Code | BCH-107 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Course Objective: This course is designed to familiarize students with the fundamental concepts of the computer and peripheral devices, programming languages, system software, computer applications and basics of networking.

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

CO1a: Understand the fundamental concept of computer and evolution of computer.

CO1b: Explain the need of hardware and software requires for a computation task.

CO2: Understand the use Memory hierarchy and uses to run Business Application

CO3: Demonstrate the use of system software, application software to solve Business Problem

CO4: Demonstrate the use of internet and working of internet, working of search engines to collect data.

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 2 | - | 2 | 2 | - |
| CO1b | | | | | |
| CO2 | 1 | 2 | 2 | 2 | - |
| CO3 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 2 | 3 | 3 | 2 | 2 |

| | |
|---------|---|
| Unit -1 | Computer system Computer system concept and definition, Brief history/generations of development of computers, Computer system characteristics, Capabilities and limitation, Significance and application of computer in commerce and industry, Block diagram of computer. Classification of computers: by type (analog, digital and hybrid), by purpose (general and special), by size (micro, mini, mainframe and super), Computer hardware versus computer software. |
| Unit 2 | Peripheral Devices Input devices: keyboard, mouse, trackball, joystick, light pen, scanner, digital camera, web camera, touch screen, mark and character recognition devices (OMR, |



| | |
|--------|---|
| | <p>OCR, MICR and barcode reader).</p> <p>Output devices: display devices (monitor and its type: CRT, TFT, LCD, and LED), video standard (VGA, SVGA, XGA), printer and its classification: impact (character printer: daisy wheel & dot matrix, Line printer: drum & chain) and non-impact (inkjet, laser & thermal), plotter, speaker, projector.</p> <p>Storage Devices: magnetic tape, cartridge, floppy disk, zip disk, hard disk drive (internal & external), CD, DVD, blue ray disk, USB flash drive, memory card.</p> |
| Unit 3 | <p>Computer Memory</p> <p>Computer memory definition, features and need of computer memory, classification of memory: primary memory (RAM: SRAM & DRAM and ROM: PROM, EPROM, EEPROM), secondary memory (magnetic disk, optical disk and flash memory), cache memory, register, computer memory hierarchy.</p> |
| Unit 4 | <p>Software and languages</p> <p>Software and its need, types of software: system software, application software</p> <p>System software - translators, assemblers, interpreters, compilers, and operating systems (functions and types: Batch, Single, multiprogramming, multiprocessor), application software and its example.</p> <p>Languages: machine level languages, assembly level languages, high level languages.</p> |
| Unit 5 | <p>Internet and security</p> <p>Introduction to internet: advantages and disadvantages, web browser, WWW consortium, search engines, working of search engines, URL, domain name, web page, website, email, security: computer security issue and its protection through firewall & antivirus.</p> |

Main Texts Reading

- 1 Computer Fundamentals: Concepts, Systems & Applications by Priti Sinha, P K Sinha, vk global publications,2004.
- 2 Fundamentals of computers By V. Rajaraman, Neeharika adabala, PHI Learning Pvt. Ltd., 2014
- 3 Computer Fundamentals & Internet Basics By Rohit Khurana, Aph Publishing Corporatio, 2010.
- 4 Fundamentals of Computers V. Rajaraman, Prentice Hall of India, 2004.

Suggested reading

- 1 <https://www.ddegjust.ac.in/studymaterial/mcom/mc-107.pdf>
- 2 http://www.tmv.edu.in/pdf/Distance_education/BCA%20Books/BCA%20I%20SEM/BCA-121%20Computer%20Fundamental.pdf
- 3 Norton, Peter, "Introduction to Computers", 2nd Ed., Tata McGraw Hill



BACHELOR OF COMMERCE : Three Years (6 Semester)CBCS Programme

Second Semester

| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
|--------|--------------|--|------------|-----|-----|-----|-----|-------------|
| | | | | Max | Min | Max | Min | |
| | | | | Max | Min | Max | Min | |
| 9 | B.Com(H)-201 | Remedial English | (GE) | 40 | 14 | 60 | 21 | 100 |
| 10 | B.Com(H)-202 | Principles of Macro Economics and Its Application | (Minor) | 40 | 14 | 60 | 21 | 100 |
| 11 | B.Com(H)-203 | Tally Certification | (AEC) | 40 | 14 | 60 | 21 | 100 |
| 12 | B.Com(H)-204 | Corporate Accounting | (Major) | 40 | 14 | 60 | 21 | 100 |
| 13 | B.Com(H)-205 | Corporate Laws | (Major) | 40 | 14 | 60 | 21 | 100 |
| 14 | B.Com(H)-206 | Management Information System | (Minor) | 40 | 14 | 60 | 21 | 100 |
| 15 | B.Com(H)-207 | PC Software* | (GE) | 40 | 14 | 60 | 21 | 100 |
| 16 | B.Com(H)-208 | Community engagement and service (Project/ internship)** | Field work | - | - | - | - | - |
| | | Total | | | | | | 600 |



B.Com : Semester II

| | |
|----------------------|------------------|
| Session | 2022-2026 |
| Class | B.Com |
| Semester | First |
| Title of the Paper | Remedial English |
| Category | (GE) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-201 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning objective: The course aims to equip the students with the nuances of the English language which includes proficiency in grammar and its effective usage in speaking and writing.

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

CO1(a):To understand the basic of English Grammar.

CO1(b): To enhance the vocabulary for competitive exams & to develop an acumen towards literary comprehension

CO2: To develop writing skills on topics of Gen. Interest & understanding of literary text

CO3: To develop analytical skills, creative writing & comprehension of popular English Essay

CO4: To inculcating critical reading& appreciation of literary texts so as to imbibe human values

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | - | 1 | - | 3 | 1 |
| CO1b | | | | | |
| CO2 | - | 2 | - | 3 | 2 |
| CO3 | - | 3 | - | 3 | 1 |
| CO4 | - | 3 | - | 3 | 3 |

| | |
|---------|---|
| 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 |



Suggested Readings:

1. Murphy's English Grammar(CUP)
2. High School English Grammar by Wren and Martin
3. Practical English Usage by Michael Swan
4. Essential English Grammar by Raymond Murphy
5. Essentials of English Grammar Composition by Snigdha Budhiraja , Rajendra Pal and H.C. Katyal



B.Com: Semester II

| | |
|----------------------|---|
| Session | 2022-2026 |
| Class | B.Com |
| Semester | Second |
| Title of the Paper | Principles of Macro Economics and its Application |
| Category | (Minor) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-202 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective:

To familiarize students with the concept of macroeconomics and its components.

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

CO1(a): To Understand Different School of Thoughts of Macro Economics to apply in economic decision making

CO1(b): To Demonstrate a way to measure concepts of national income and its related measure

CO2: To Examine the GAP between theory of money and the present concepts of money along with concepts of supply of money

CO3: To Analyze determinants of consumption and investment in the macroeconomic environment

CO4: To Evaluate in-depth causes of unemployment and inflation and apply remedies over them in economic policy

| CO-PO Matrix | | | | | |
|---------------------|------|-----|-----|------|-----|
| | PO 1 | PO2 | Po3 | PO 4 | PO5 |
| CO1a | 3 | 3 | 3 | 3 | 2 |
| CO1b | 3 | 3 | 2 | 1 | 2 |
| CO2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 2 | 2 | 2 | 1 | 3 |
| CO4 | 3 | 2 | 3 | 2 | 3 |

| | |
|---------|--|
| 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 and its related concept: Meaning, Definition, Gross Domestic Product, Gross National Product, Net National Product, Methods for Measuring National Income in India (Net |



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|--------|--|
| | Product Method, Factor Income Method & Expenditure Method) and Its Problems. |
| Unit 3 | Theory of Money: Definition of Money, the kinds of money, the function 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. |
| Unit 4 | Consumption Functions: Components of Consumption, Determinant of Consumption, Consumption function Investment Function: Component of Investment, Motivation of Investment, Investment & Capital, Determinant of Investment & Investment Function |
| Unit 5 | Unemployment and Inflation: Definition, Causes of Unemployment, Consequence of Unemployment, Cures for Unemployment Inflation: Definition, Causes of Inflation, Consequences of Inflation, Cure of Inflation |

Suggested Reading:

Suggested Reading

1. . G. Lipsey and K. A. Chrystal (2020) –Economics, 14th Edition, Oxford University press
2. Mankiw N. Gregory(2019)-, Macroeconomic,10th Edition McMillan Worth Publishers, New York.
3. Dornbusch Rudiger and Stanley Fisher(2011) , Macroeconomic, 11th 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, 4th Edition, McGraw Hill.



B.Com : Semester II

| | |
|----------------------|---------------------|
| Session | 2022-2026 |
| Class | B.Com |
| Semester | Second |
| Title of the Paper | Tally Certification |
| Category | (AEC) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-203 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective:

The objective of this course is to help students to acquire conceptual and working knowledge of the well-known accounting software i.e. Tally ERP.9

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

CO1(a): To understand Fundamentals of basic accounting

CO1 (b) : To Develop the knowledge of tally’s features

CO2: To develop the understanding of stocks groups and managing inventory of an organisation

CO3: Apply GST & TDS rules practices in real business

CO4:To Create and analyse the different MIS Reports for managerial decision makings

| CO-PO Matrix | | | | | |
|---------------------|------|-----|-----|------|-----|
| | PO 1 | PO2 | Po3 | PO 4 | PO5 |
| CO1(a) | 3 | 1 | 2 | 3 | – |
| CO1 (b) | | | | | |
| CO2 | 2 | – | 3 | 3 | – |
| CO3 | – | – | – | 1 | 2 |
| CO4 | – | 3 | 2 | 2 | – |

| | |
|---------|--|
| Unit -1 | Fundamentals of Accounts (Recapitulation) Introduction, Accounting Terms, Accounting Assumptions, Concepts and Principles, Assumptions, Concepts, Principles, Double Entry System of Accounting, Types of Accounts, The Golden Rules of Accounting, Source Documents for Accounting, Recording of Business Transactions, The Accounting Equation, Recording of Transactions in Books of Original Entry/Journal, Use of Debit and Credit, Rules of Debit and Credit, Recording of |
|---------|--|



| | |
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| | <p>Business Transactions in Journal, Ledger, Need for Ledger, Differences between a Journal and a Ledger, Classification of Ledger Accounts, Posting from Journal</p> <p>Trial Balance, Methods of Preparation, Subsidiary Books & Control Accounts, Cash Book, Single Column Cash Book, Double Column Cash Book, Three Column Cash Book, Petty Cash Book, Purchase (Journal. Book, Purchases Return (Journal. Book, Sales (Journal. Book, Sales Return (Journal. Book, Journal Proper, Control Accounts, Financial Statements, Trading and Profit & Loss Account, Trading Account, Profit & Loss Account, Balance Sheet, Types of Assets and Liabilities included in a Balance Sheet</p> <p>Key Takeaways</p> |
| Unit 2 | <p>Accounts Management with Tally</p> <p>Introduction – Salient Features of Tally, Technology Advantages.</p> <p>Getting Functional with Tally – Tally start up, Mouse I keyboard Conventions, switching between screen Areas, Quitting Tally.</p> <p>Setting up of company in Tally- Create a company, select a company, Alter a company, and Shut a Company.</p> <p>Company Features – F1: Accounting Features, F2 Inventory Features, F3: Statutory & Taxation, F4: Tally.NET Features, F6: Add-on Features.</p> <p>Configurations – General Configuration, Numeric Symbols, Accts/Inventory Info Configuration, Voucher Entry Configuration, Invoice/ Orders Entry Configuration, Payroll Configuration, Banking Configuration, Printing Configuration, E Mailing Configuration, Data Configuration, 11) L Configuration, Advanced Configuration, Licensing Configuration</p> <p>Practical Work out</p> <p>Chart of Accounts- Pre defined Groups of Accounts.</p> <p>Groups- Creating Single group, Creating Multiple Groups, Displaying Group, Altering Group</p> <p>Ledgers- Creating Single Ledger, Creating Multiple Ledgers, Displaying Ledger, Altering Ledger</p> <p>Key Takeaways</p> <p>Recording Day-to-Day Transaction in Tally.ERP9</p> <p>Introduction, Business Transactions, Source Document for Voucher, Recording Transactions in Tally.ERP 9, Accounting Vouchers, Receipt Voucher (F6), Contra Voucher (F4), Payment Voucher (F5), Purchase Voucher (F9), Sales Voucher (F8), Debit Note Voucher ((Ctrl+F9), Credit Note (Ctrl+F8), Journal Voucher (F7)</p> <p>Key Takeaways</p> <p>Accounts Receivable & Payable Management</p> <p>Introduction, Accounts Payables and Receivables, Maintaining Bill-wise Details, Activation of Maintain Bill-wise Details Feature, New Reference, Against Reference Advance On Account, Changing the Financial Year in Tally.ERP 9</p> <p>Key Takeaways</p> <p>Creating Custom Vouchers</p> <p>Introduction, Voucher Creation, Custom Voucher Numbering, Methods of</p> |



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| | Voucher Numbering, Alteration of Existing Vouchers, Voucher Classes, Automation of invoices Key Takeaways |
| Unit 3 | Inventory Management Maintaining Stock Keeping Units (SKU) Introduction, Inventory Masters in Tally.ERP 9, Creating Inventory Masters Stock Groups- Creating Single Stock Group, Creating Multiple Stock Groups, Displaying Stock Groups, Altering Stock Group. Stock Categories- Creating Single Stock Category, Creating Multiple Stock Categories, Displaying Stock Category, Altering Stock Category. |
| Unit 4 | Taxation Management Using Tally.ERP9 Goods and Services Tax (GST) Introduction, Goods and Services tax (GST), Need and journey of GST, Types of taxes under GST, Application and Compliances, Slabs and Rates, Accounting of GST using Tally.ERP9, GST Returns Key Takeaways Recording Vouchers with TDS (Tax Deducted at Source) Introduction, Basic Concepts of TDS, TDS in Tally.ERP 9, Activation of TDS Feature in Tally.ERP 9, TDS Statutory Masters, Configuring TDS at Group Level, Configuring TDS at Ledger Level, Booking of Expenses in Purchase Voucher, TDS Report Key Takeaways |
| Unit 5 | MIS Reports & Analysis Introduction, Advantages of Management Information Systems, MIS Reports in Tally.ERP 9, Trial Balance, Balance Sheet, Profit and Loss Account, Cash Flow Statement, Ratio Analysis, Books and Reports, Day Book, Receipts and Payments, Purchase Register, Sales Register, Bills Receivable and Bills Payable Key Takeaways |

Suggested Reading:

1. Tally ACE, by Tally Education Pvt. Ltd.
2. GST using Tally.ERP9, by Tally Education Pvt. Ltd.
3. Application of GST using Tally.ERP9 (Online Guide), by Genuine Education (available on www.tallysikho.com)
4. Accountancy Simplified: Core Accounting Concepts & Practices, by Tally Education Pvt. Ltd.



B.Com: Semester II

| | |
|----------------------|----------------------|
| Session | 2022-2026 |
| Class | B.Com |
| Semester | Second |
| Title of the Paper | Corporate Accounting |
| Category | (Major) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-204 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives:

The objective of this course is to help student to acquire knowledge of corporate accounting and analyzing various techniques for preparation of financial statements in decision making of the firm.

Course Outcomes: On Completion of this course, student will be able to-

CO1 A: Understand the formation and classification of Companies including National Company Law Tribunal.

CO1 B: Acquaint with the principles of Memorandum, Article and Prospectus.

CO2: Study the provisions related to Management of company including the Directors.

CO3: Evaluate the rules related of Dividends, Audit and Winding up of a company.

CO4: Develop the concepts related to Depositories Laws

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | 2 | 2 | 2 | 3 | 3 |
| CO1 B | | | | | |
| CO2 | 2 | 2 | 2 | 3 | 3 |
| CO3 | 2 | 3 | 1 | 2 | 2 |
| CO4 | 2 | 3 | 2 | 2 | 3 |

| | |
|---------|--|
| Unit -1 | Share Meaning, types, Issue of Shares: over subscription, under subscription, forfeiture and re-issue of shares, buy-back of shares, issue & redemption of preference shares, Valuation of Goodwill and shares |
| Unit 2 | Debentures Meaning, Types, Issue and redemption of debentures. Final Accounts of |



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| | companies- As per schedule VI of Company Act-2013 (Including calculation of managerial remuneration) disposal of profits, calculation of pre and post incorporation profit / loss. |
| Unit 3 | Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. |
| Unit 4 | Accounts of Holding Companies/ Parent Companies 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 | Accounts of banking companies, Asset structure of a commercial bank. Non-performing assets (NPA). |

Suggested Readings:

1. Goyal,B.K. (2020). Basic Corporate Accounting, 5e, Taxmman
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.

Note: Latest edition of text books may be used.



B.Com: Semester II

| | |
|----------------------|----------------|
| Session | 2022-2026 |
| Class | B.Com |
| Semester | Second |
| Title of the Paper | Corporate Laws |
| Category | (Major) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-205 |
| 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:

CO1a: Understand Company, its formation, registration, incorporation, its types and different functionaries, and winding up and its provisions.

CO1b: Prepare and importance of Memorandum of Association, Article of Association and Prospectus

CO2: Understand the Management of company and all the key committees, positions and their respective roles.

CO3: Interpret provisions of Dividends, its payments, Books of accounts and Audit.

CO4: Understand The Depositories Act 1996 for the proper function of Company

| CO-PO Matrix | | | | | |
|--------------|------|-----|-----|------|-----|
| | PO 1 | PO2 | Po3 | PO 4 | PO5 |
| CO1a: | 2 | 2 | 1 | 2 | 2 |
| CO1b | | | | | |
| CO2: | 3 | 3 | 2 | 1 | 2 |
| CO3: | 1 | 2 | 2 | 3 | 3 |
| CO4: | 3 | 3 | 2 | 1 | 2 |

| | |
|---------|---|
| Unit -1 | Introduction 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 | Documents |



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| | Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-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 | Management 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: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee. |
| Unit 4 | Dividends, Accounts, Audit 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. Winding Up Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistleblowing: Concept and Mechanism. |
| Unit 5 | Depositories Law The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty. |

Suggested Readings:

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.

Latest edition of text books may be used.



B.Com H: Semester II

| | |
|----------------------|-------------------------------|
| Session | 2022-2026 |
| Class | B.Com |
| Semester | Second |
| Title of the Paper | Management Information System |
| Category | (Minor) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-206 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives:

Examination of business information subsystems and the role of computers in accounting, marketing, production, and financial subsystems; theory of general management information systems.

Course Outcomes: After completion of this course student will be able to:

CO1(a): Understand the fundamentals of information management and the impact of information technology (IT) on business for decision making.

CO1(b): Analyze what modern managers need to understand about their organization, employees and technology.

CO2: Explore the use of information for different levels of management like operational, tactical and strategic benefits.

CO3: Understand the software development model to help in developing MIS in organization.

CO4: Explain the use of MIS in various functional areas like Manufacturing, marketing, Quality, financial and accounting.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 2 | 2 | - | 2 | - |
| CO1b | | | | | |
| CO2 | 2 | 3 | - | 3 | 2 |
| CO3 | 2 | 3 | - | 3 | 2 |
| CO4 | 2 | 3 | 1 | 2 | 3 |

| | |
|---------|---|
| Unit -1 | An Overview MIS – Meaning of Management, Information and System, Meaning, Objectives and Classification of MIS, Framework for MIS organization and management, Information needs and its economics, System approach, MIS and levels of Management, MIS design, Implementation of MIS, Approaches of MIS development and Limitations of MIS. |
|---------|---|



| | |
|--------|---|
| Unit 2 | Information Systems for Decision Making Transaction processing system, Decision support systems, Executive information system, Expert system and Office automation system. |
| Unit 3 | Information Systems in Business Functional areas of business information system – Manufacturing, Marketing, Quality, Financial and Accounting, Research and Development and Human resource information systems. |
| Unit 4 | Systems Analysis and Design Meaning of systems analysis, System development life cycle, Proto typing, Rapid application development (RAD), End – user computing, Software packages, Outsourcing, Tools for information systems development, Computer aided software engineering and Challenges in developing information systems. |
| Unit 5 | Strategic Management Information System Meaning, Characteristics of SMIS, Strategic planning for MIS, Development of SMIS, MIS strategy implementation and Barriers to development of SMIS. |

Suggested Readings:

1. Management Information System Paperback – by C. Laudon Kenneth (Author), P. Laudon Jane (Author) (Pearson Education) Fifteenth Edition
2. Management Information System: Text and Cases | 6th Edition by Waman S Jawadekar (Author), Sanjiva Shankar Dubey (Author) (Tata McGraw Hill)
3. Information Technology for Management: Advancing Sustainable, Profitable Business Growth (WIND) Paperback, by Turban (Author), Volonino (Author), Wood (Author), O.P. Wali (Author) (Wiley Publication)
4. Management Information Systems: Managerial Perspectives, 4th Edition by D.P. Goyal,

Latest edition of text books may be used.



B.Com: Semester II

| | |
|----------------------|--------------|
| Session | 2022-2026 |
| Class | B.Com |
| Semester | Second |
| Title of the Paper | PC Software |
| Category | (GE) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-207 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives:

This course is intended to teach the basics of MS office PC software package, which has the following applications : word processing program(MS Word), a spreadsheet program(MS Excel), a presentation program(MS Powerpoint).

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

CO1a: Understand the use of MS-Word

CO1b: Understand and analyze the data using MS-Excel

CO2: Creating and Presenting the chart after analysis the data

CO3: Demonstrate and Present the business problems and their solutions

CO4: Understand the Fundamental concepts of MS -Office

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 1 | 2 | 2 | 2 | 3 |
| CO1b | 2 | 2 | 2 | 2 | 3 |
| CO2 | 2 | 3 | 2 | 2 | 2 |
| CO3 | 2 | 3 | 3 | 3 | 3 |
| CO4 | 1 | 3 | 3 | 3 | 3 |

| | |
|---------|--|
| Unit -1 | Introduction to PC software suit: Software's in Microsoft PC Software. Introduction to word processing, use of templates, working with word document: Editing, find and replace, text formatting, spell check, Bullets and numbering, indentations, Page formatting, symbols, table of contents, watermark, graphics and insert picture, clip art, smart art, header footer, document protection, macro. |
| Unit 2 | MS Excel Basics: Introduction to spreadsheet, Microsoft office button, Ribbon, Quick access toolbar worksheet and workbook. Concept of rows and columns (inserting, |



| | |
|--------|--|
| | deleting, pasting, resizing and hiding), cell and cell formatting, Data types. Worksheet protection, column and row freezing. Sort, filter, conditional formatting. Excel functions: Mathematical functions, Financial,, Logical, Date and Time, Lookup and reference, Math and Trig. |
| Unit 3 | Charts: Introduction, types of charts: column, line, pie, bar, area, XT scatter, stock, Surface, doughnut, bubble, radar. Pivot table. Macros: introduction, recording a macro, running a macro.. Dataset and dropdown list in excel. Advance excel functions: vlookup, hlookup, count, countif, countblank, countifs. |
| Unit 4 | MS PowerPoint basics: Introduction to slides, Creating a New Presentation, templates and wizards, Slide and slide layouts, Inserting, Deleting and Copying of Slides. Animation, Smart art, printing. Transition and build effects. Slide master, outlines, reusing of slides, adding comments, inserting audio and video in slides, charts from excel, tables from excel. |
| Unit 5 | Case studies and project related to the course. |

Text Books

- 1 R.K. taxali(2012),McGrawHill Education, PC software for windows
- 2 M.Geetha, BPB publications, MS Office 2010 Training Guide
- 3 Sanjay Saxena(2011) , Vikas Publications, MS Office 2007 in a nutshell
- 4 Microsoft Office 365: A Complete Guide to Master Word, Excel and powerpoint 365 for Beginners and Pro by matt vic(2021)

Suggested Readings

- 1 Michael Price(2021),Microsoft 365 in easy steps
- 2 <https://drive.google.com/file/d/1HRPhcftQYZx2LheHIO7uhfkmpBHA-1Q2/view>
- 3 https://drive.google.com/file/d/1OKnYNCqID0Z1M736B6javvJoI_poAfE2/view
- 4 https://drive.google.com/file/d/1y_VAScu34qd-NX-ZQj2E7PE13k10HEjO/view

Latest edition of text books may be used.



BACHELOR OF COMMERCE : Three Years (6 Semester)CBCS Programme

| Third Semester | | | | | | | | |
|----------------|--------------|--|---------|-----|-----|-----|-----|-------------|
| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
| | | | | Max | Min | Max | Min | |
| 17 | B.Com(H)-301 | Business Statistics | (Minor) | 40 | 14 | 60 | 21 | 100 |
| 18 | B.Com(H)-302 | Public Finance | (Minor) | 40 | 14 | 60 | 21 | 100 |
| 19 | B.Com(H)-303 | Human Resource Management | (GE) | 40 | 14 | 60 | 21 | 100 |
| 20 | B.Com(H)-304 | Income-tax Law and Practice | (Major) | 40 | 14 | 60 | 21 | 100 |
| 21 | B.Com(H)-305 | Management Principles and Applications | (SEC) | 40 | 14 | 60 | 21 | 100 |
| 22 | B.Com(H)-306 | International Finance | (Major) | 40 | 14 | 60 | 21 | 100 |
| 23 | B.Com(H)-307 | Internet E-Commerce* | (GE) | 40 | 14 | 60 | 21 | 100 |
| | | Total | | | | | | 600 |



B.Com : Semester III

| | |
|----------------------|---------------------|
| Session | 2022-2026 |
| Class | B.Com |
| Semester | Third |
| Title of the Paper | Business Statistics |
| Category | (Minor) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-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:

CO1a Describe and discuss the key terminology, concepts, tools and techniques used in business statistical analysis.

CO1b: Analyze statistical data using central tendency, dispersion, skewness and kurtosis.

CO2: Use the normal probability distribution including standard normal curve calculations of appropriate areas.

CO3: Calculate and interpret the simple correlation and regression equation for a set of data.

CO4: Knowledge about association of attributes and inferential aspects such as test of hypotheses and associated concepts.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 1 | 3 | 2 | 3 | - |
| CO1b | | | | | |
| CO2 | 1 | 3 | 2 | 1 | - |
| CO3 | 1 | 3 | 3 | 2 | - |
| CO4 | 2 | 3 | 3 | 2 | - |

| | |
|---------|---|
| Unit -1 | <p>Introduction to Statistics Meaning, Characteristics, importance of statistics and limitations of statistics.</p> <p>Data Collection Methods 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.</p> |
| Unit 2 | <p>Measures of Central Tendency and Dispersion Mean, Median, Mode, and Geometric Mean.</p> <p>Measure of Dispersion</p> |



| | |
|--------|--|
| | Range, Quartile deviation, Mean Deviation, Standard Deviation, Coefficient of variation (C.V.), Basic concept of Skewness, Kurtosis. |
| Unit 3 | Theory of Probability Experiments, Sample Space, and Events, Addition and Multiplication Theorem, Conditional Probability, Baye's Theorem and its application. Theoretical Probability Distribution Normal Distribution and its application (Area under the normal curve). |
| Unit 4 | Correlation Meaning and Types of Correlation. Karl Pearson's and Spearman's Rank Coefficient of Correlation. Linear Regression Meaning, Lines of Regression (Estimating Lines), Regression Coefficients and their Properties, Application of regression in forecasting. |
| Unit 5 | Association of attributes Meaning, Measurement of association of attributes through Yule's Coefficient of Association, Chi-square test: Meaning and Uses of Chi-square, Measures of Chi-square. Test of Significance 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 |

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.

Latest edition of text books may be used.



B.Com: Semester III

| | |
|----------------------|----------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Third |
| Title of the Paper | Public Finance |
| Category | (Minor) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-302 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Outcomes

The aims of this course are to introduce basic concepts of public finance, particularly in the context of macroeconomics policies, to the students.

Course Objectives

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

CO1(A): Understand the concept of public finance, fiscal finance functions and budgetary procedures and control

CO1(B): Demonstrate the understanding of revenue and taxation system of central and state governments.

CO2: Analyse the public debt and expenditure mechanism

CO3: Acquaint with the monetary and fiscal policies and examine the budgetary framework

CO4: Appraise the constitution and functions of finance commission and NITI Ayog

| CO-PO Matrix | | | | | | |
|--------------|--|-----|------|------|------|-----|
| | | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a: | | 2 | 2 | 3 | - | - |
| CO1b: | | | | | | |
| CO2: | | 1 | 3 | - | - | 2 |
| CO3: | | 3 | 2 | 1 | - | 2 |
| CO4: | | 2 | 2 | - | 2 | - |

| | |
|---------|---|
| Unit -1 | Public Finance: Meaning, Nature, Scope and Importance. Difference between private and public finance. Overview of Fiscal Functions, Principles of Maximum social advantage. Role of state in public finance. Budget Procedures and budgetary control: Preparation; Classification; and Execution. |
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|--------|---|
| 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: Working of Monetary and Fiscal Policies, Current Issues of India's Tax System, 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. |
| Unit 5 | Fiscal Federalism in India, 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. |

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.



B.Com: Semester III

| | |
|----------------------|---------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Third |
| Title of the Paper | Human Resource Management |
| Category | (GE) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-303 |
| 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:

CO1a: Understand the concepts, functions and importance of HRM

CO1b: Evaluate the need of Human Resource and It’s acquisitions.

CO2: Designing the need based employee training and development programs.

CO3: Evaluate and design performance design and compensation.

CO4: Demonstrate the ability to handle employee issues and understand the new trends.

| CO-PO Matrix | | | | | |
|---------------------|------|-----|-----|------|-----|
| | PO 1 | PO2 | Po3 | PO 4 | PO5 |
| CO1a | 1 | 1 | 1 | 2 | 2 |
| CO1b | | | | | |
| CO2 | 2 | 1 | 2 | 3 | 2 |
| CO3 | 3 | 2 | 2 | 2 | 2 |
| CO4 | 1 | 2 | 1 | 2 | 2 |

| | |
|---------|---|
| Unit -1 | Introduction 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 | Acquisition of Human Resource 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 | Training and Development 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 | Performance Appraisal 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 | Maintenance 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 |

Suggested Reading:

- 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.
- 5 Robert L. Mathis and John H. Jackson(2010). Human Resource Management. Cengage Learning.
- 6 TN Chhabra (2016). Human Resource Management, Dhanpat Rai & Co., Delhi
- 7 Biswajeet Patttanayak (2018). Human Resource Management, PHI Learning

Latest edition of text books may be used.



B.Com : Semester III

| | |
|----------------------|-----------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Third |
| Title of the Paper | Income-tax Law and Practice |
| Category | (Major) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-304 |
| 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:

CO1a: Establish a firm understanding of the fundamental ideas and rules of income tax.

CO1b: Analyze the taxable income from house property and business and profession.

CO2: Determine the taxable income from capital gain, income from other sources and understanding the set-off and carry forward of losses along with clubbing of income.

CO3: Compute the gross total Income after providing deductions U/S 80C-80.

CO4: Understand the filing of e-return, assessment procedure, TDS, TCS, advance payment of tax, penalties and interest.

| CO-PO Matrix | | | | | |
|--------------|-----|-----|-----|------|-----|
| | PO1 | PO2 | PO3 | PO 4 | PO5 |
| CO1a: | 2 | 3 | 2 | 1 | 1 |
| CO1b: | | | | | |
| CO2: | 2 | 3 | 2 | 2 | 1 |
| CO3: | 2 | 3 | 2 | 1 | — |
| CO4: | 2 | 3 | 1 | 2 | 2 |

| | |
|---------|---|
| 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, Rebate & Reliefs |
| Unit 4 | Deductions From Gross Total Income, Computation of total Income & Tax Liability of an Individual |



| | |
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| Unit 5 | Assessment procedure- types of return, permanent account number, assessment procedure, tax deduct at source, advance payment of tax, income tax authorities, appeal and revision and penalties, E-Filing of Return: Provisions & procedure |
|--------|--|

Suggested readings:

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). *IncomeTax Law and Practice (Assessment Year 2020-21)*. S. Chand.
6. Singhania, V. S. & Singhania, M. (2020). *Students' Guide to Income Tax, 63e*. Taxmann Publications Pvt.

Note: Latest edition of text book may be used.



B.Com H: Semester III

| | |
|----------------------|--|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Third |
| Title of the Paper | Management Principles and Applications |
| Category | (SEC) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-305 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

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

CO1(a): Understand the general concepts of the management.

CO1(b): Learn and able to demonstrate planning.

CO2: Understand how to organize the available key resources of the management.

CO3: Understand the importance of staffing and leadership in effective management.

CO4: Learn the basic concepts of control and how to use controlling techniques for effective control.

| CO-PO Matrix | | | | | |
|--------------|-----|-----|-----|------|-----|
| | PO1 | PO2 | PO3 | PO 4 | PO5 |
| CO1a | - | 2 | 1 | 3 | 2 |
| CO1b | | | | | |
| CO2 | - | 2 | 1 | 3 | 2 |
| CO3 | - | 2 | - | 2 | 2 |
| CO4 | 1 | 2 | 2 | 3 | 1 |

| | |
|---------|--|
| Unit -1 | Introduction Evolution of the Management Thought, Managerial Functions, Essence of Managers responsibilities, Overview of Classical Approach – Taylor, Fayol, Neo-Classical and MBO - Peter F. Drucker, Three generic strategies and value chain, analysis, Senge’s Learning Organization, ‘Fortune at the Bottom of the Pyramid’ – C.K. Prahalad. |
| Unit 2 | Planning Types of Plan – An overview to highlight the differences, Strategic planning – Concept, process, Importance and limitations, Business environment; Concept and Components, Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality |



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| Unit 3 | Organizing Concept and process of organizing – An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority Formal and Informal Structure; Principles of Organizing; Network Organization Structure |
| Unit 4 | Staffing and Leading Concept of staffing, staffing process, Concept of Motivation, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory. Concept of Leadership Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership. Concept of Communication, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. |
| Unit 5 | Control Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM. Emerging issues in Management |

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. George Terry, *Principles of Management*, Richard D. Irwin
4. Newman, Summer, and Gilbert, *Management*, PHI
5. James H. Donnelly, *Fundamentals of Management*, Pearson Education.
6. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
7. Griffin, *Management Principles and Application*, Cengage Learning
8. Robert Kreitner, *Management Theory and Application*, Cengage Learning
9. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, *Practice of Management*, Mercury Books, London

Note: Latest edition of text book may be used.



B.Com H: Semester III

| | |
|----------------------|-----------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Third |
| Title of the Paper | International Finance |
| Category | (Major) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-306 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Course Objectives: The objective of the paper is to provide the students an overview of international financial system, foreign exchange market and Forex risk management. The course shall also cover some issues relating to multinational corporate finance.

Course Learning Outcomes:

CO1a: To familiarize students with concepts and theories of international trade, International finance & Balance of Payment for India.

CO1b: To demonstrate the knowledge of International Monetary system and BoP Accounting.

CO2: To identify the functions of foreign exchange market, and demonstrate the understanding of concepts and risk associated with exchange rates & evaluate the theories of exchange rates.

CO3: To explain the concepts of Offshore financing and Foreign Direct Investment & methods of Trade Financing.

CO4: To appraise the International Portfolio Investment and Multinational Financial system for decision making.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | 3 | 2 | 2 | – | 2 |
| CO1 B | | | | | |
| CO2 | 2 | 2 | – | – | 2 |
| CO3 | 2 | 2 | 1 | 2 | 2 |
| CO4 | – | 3 | 3 | – | – |

| | |
|---------|---|
| Unit -1 | Concept of International trade, International Business, International Finance and differences among them. Theories of International trade, International trade financing in India, Balance of payments (of India) |
| Unit 2 | Evolution of the international monetary system, Exchange rate arrangements, Reform of international monetary system, Balance of payments accounting, Gains from financial globalization. |
| Unit 3 | Functions and structure of foreign exchange market, Exchange rate: essential |



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| | concepts and determination, Forecasting exchange rates, Foreign exchange risk: types and measurement, Currency derivatives. Theories of exchange rate, International arbitrage and interest rate parity. |
| Unit 4 | Offshore financing – international equity, debt and Euro-currency markets; Trade Financing – payment methods and trade financing methods; Foreign direct investment, Cross border mergers and acquisitions. |
| Unit 5 | International Investment Management International Portfolio Investment- Concept of Depository Receipt. Characteristics and mechanism of Issue of GDR, ADR Euro bonds and Foreign bonds. Strategies for Direct Investment, Bond Investment & Portfolio Investment. Multinational Financial System- Concept, Value; Transfer Pricing and Tax Evasion. Multinational Working Capital Management Current Asset Management for the Multinational- International Cash Management, Accounts Receivables Management, Inventory Management. |

Suggested Readings:

1. International Financial Management by P.G. Apte, TMH Publication, 4th Ed..
2. Shapiro, A. C. (2010). Multinational financial management. New York: Wiley
3. Multinational Business Finance by David K Eiteman, Arthur Stonehill, Michael H Moffett , Alok Pandey , Pearson Publication, 10th Ed.
4. Pilbeam, K., International Finance, Palgrave Macmillan. Latest Edition
5. Madura, J., International Financial Management, Cengage Learning. Latest Edition
6. Eun, C.S., and Resnic, B.G., International Financial Management, McGraw Hill. Latest Edition
7. Feenstra, R.C., and Taylor, A.M., International Macroeconomics, Worth Publishers. Latest Edition
8. Desai, M. A., International Finance: A Case Book, Wiley, Latest Edition.
9. Levi, M., International Finance, Routledge. Latest Edition.
10. Grabbe, O., International Financial Markets, Prentice Hall. Latest Edition.
11. Apte, P.G., International Financial Management, Tata McGraw Hill. Latest Edition.

Note: Latest edition of text book may be used.



B.Com H: Semester III

| | |
|----------------------|---------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Third |
| Title of the Paper | Internet E-Commerce |
| Category | (GE) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-306 |
| 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:

CO1a: Understand the basic concept of network and basic protocols used in network communications

CO1b: Understand the working of search engine and email

CO2: Understand the foundation and importance of Ecommerce

CO3: Analyze the impact of Ecommerce on business models and strategy

CO4: Discuss legal issues and privacy in Ecommerce

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 2 | 1 | 2 | 2 | 3 |
| CO1b | | | | | |
| CO2 | 3 | 3 | 2 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 2 | 3 |
| CO4 | 2 | 2 | 2 | 2 | 2 |

| | |
|---------|---|
| 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. |



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|--------|--|
| | 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 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.



BACHELOR OF COMMERCE (Hons.): Three Years (6 Semester)CBCS Programme

| Fourth Semester | | | | | | | | |
|-----------------|--------------|-----------------------------------|---------|-----|-----|-----|-----|-------------|
| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
| | | | | Max | Min | Max | Min | |
| 24 | B.Com(H)-401 | Indian Economy | (Minor) | 40 | 14 | 60 | 21 | 100 |
| 25 | B.Com(H)-402 | Entrepreneurship Development | (SEC) | 40 | 14 | 60 | 21 | 100 |
| 26 | B.Com(H)-403 | Cost Accounting | (Major) | 40 | 14 | 60 | 21 | 100 |
| 27 | B.Com(H)-404 | Operations Research | (Minor) | 40 | 14 | 60 | 21 | 100 |
| 28 | B.Com(H)-405 | Computer Applications in Business | (GE) | 40 | 14 | 60 | 21 | 100 |
| 29 | B.Com(H)-406 | Advanced Accounting and Practice | (Major) | 40 | 14 | 60 | 21 | 100 |
| 30 | B.Com(H)-407 | Data Base Management System* | (GE) | 40 | 14 | 60 | 21 | 100 |
| | | Total | | | | | | 600 |



B.Com:Semester IV

| | |
|----------------------|----------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fourth |
| Title of the Paper | Indian Economy |
| Category | (Minor) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-401 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective: To equip the students with sector-specific knowledge and skills to analyze key economic issues and policy documents. It will also enable them to relate theoretical frameworks of macroeconomics and microeconomics to the Indian context.

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

CO1a: To impart knowledge relating to Indian economy and its features

CO1b- To analyze Import substituting industrialization, economic reforms

CO-2 To frame policy related to industries will enable informed participation in economic decision making,

CO-3 To understand government policy related to service and trade

CO-4 To understand concept of service and trade and its performance

| CO-PO Matrix | | | | | |
|--------------|------|-----|-----|------|-----|
| | PO 1 | PO2 | Po3 | PO 4 | PO5 |
| CO1a | 3 | 3 | 3 | 3 | 3 |
| CO1b | | | | | |
| CO-2 | 3 | 2 | 3 | 2 | 1 |
| CO-3 | 2 | 3 | 2 | 3 | 3 |
| CO-4 | 2 | 2 | 2 | 3 | 3 |

| | |
|---------|--|
| Unit -1 | Basic Issues and features of Indian Economy, Concept and Measures of Development and Underdevelopment, Occupational structure of Indian economy. |
| Unit 2 | Policy Regimes (8 Lectures) a) Import substituting industrialization. b) Economic Reforms since 1991: Banking Reform c) Monetary and Fiscal policies with their implications on economy |



| | |
|--------|---|
| Unit 3 | Industry: Policies and performance; production trends; small scale industries; publicsector; foreign investment, labor regulation. |
| Unit 4 | Services and trade: Trends and performance; trade and investment policy |
| Unit 5 | Agriculture: Policies and performance; production and productivity; credit; labor; markets and pricing; land reforms; regional variations |

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.
7. Anant, T. (2006). Institutional reforms for agriculture growth. In N. Majumdar, U. Kapila (eds.): *Indian agriculture in the new millennium: Changing perceptions and development policy*, Vol. 2. Academic Foundation.
8. Balakrishnan, P. (2014). The great reversal: A macro story. *Economic and Political Weekly*, 49 (21), 29-34.
9. Bhaduri, A. (2012). Productivity and production relations: The case of Indian agriculture. In A. Bhaduri (ed.): *Employment and development*. Oxford University Press.
10. Bhagwati, J., Panagariya, A. (2012). A multitude of labor laws and their reforms. In *India's tryst with destiny*. Collins Business.
11. Chanda, R. (2012). Services led growth. In K. Basu, A. Maertens (eds.): *New Oxford companion to economics in India*. Oxford University Press.

Note: Latest edition of text book may be used.



B.Com : Semester IV

| | |
|----------------------|------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fourth |
| Title of the Paper | Entrepreneurship Development |
| Category | (SEC) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-402 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

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(a). Understand the Concepts, Functions, Management and Problems related to Entrepreneurship

CO1(b). Identify the steps involved in the business project proposal and its evaluation

CO2. Understand the Role of Regulatory Institutions and Development Organizations

CO3. Analyze the Financial Management for Project

CO4. Identify the need and Problems of an Entrepreneur.

| CO-PO Matrix | | | | | |
|---------------------|------|-----|-----|------|-----|
| | PO 1 | PO2 | Po3 | PO 4 | PO5 |
| CO1a: | 3 | 2 | 2 | 2 | - |
| CO1b: | | | | | |
| CO2: | 1 | 2 | 2 | 2 | - |
| CO3: | 2 | 2 | 1 | 1 | - |
| CO4: | 1 | 3 | 3 | 3 | 2 |

| | |
|---------|--|
| Unit -1 | Entrepreneurship Development - 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 | Project Proposal – Need and Objects, Selection of project, Various phases of project, Project Report Format, Evaluation of project |
| Unit 3 | Role of regulatory institutions - 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 |



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| | board, Khadi village industries commission, Indian investment centre, Technical consultancy organization. |
| Unit 4 | Financial management for project - Financial institution and their Role, Role of commercial Banks, Capital estimation and arrangement, Cost and Price Determination. Venture capitalists, Angel investors |
| Unit 5 | Problem of entrepreneur – Problems relating to capital, registration, power, administration and how to overcome from above. Women Entrepreneurship. Need and problems related to Rural Entrepreneurship. |

Suggested Reading

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

Note: Latest edition of text book may be used.



B.Com: Semester IV

| | |
|----------------------|-----------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fourth |
| Title of the Paper | Cost Accounting |
| Category | (Major) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-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:

CO1a: Equip with basic knowledge of cost accounting.

CO1b: Apply various techniques of inventory, material and labour cost management.

CO2: Demonstrate cost sheet preparation for business tenders.

CO3: Understanding of process costing and reconciliation of cost accounting with financial statements.

CO4: Acquire knowledge about operating and job costing methods.

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 3 | 1 | - | 2 | 2 |
| CO1b | | | | | |
| CO2 | 1 | 2 | 3 | 3 | - |
| CO3 | 1 | 2 | - | 2 | - |
| CO4 | 3 | - | 1 | - | - |

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| Unit -1 | Introduction to cost accounting: 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 | Accounting of Materials: 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, Replacement Cost Method. Material/Inventory Cost Control Techniques: Concept and techniques, Minimum Stock Level, Maximum Stock Level, Re-order Level, Average Stock |



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| | Level, Re-order Quantity, EOQ, ABC Analysis, V.E.D. Analysis, Labour costing: concept and methods of wages payment- Time wage System, Piece Wage System, Wage Incentive Plans: Rowan Plan & Halsey Plan. |
| Unit 3 | Accounting of Overheads: Classification, Apportionment and Absorption of Overheads, Computation of Machine Hour Rate. Unit or Output Costing- I: Meaning, Nature, Importance, and Preparation of Cost Sheet, Meaning and Nature of Production Account & Preparation of Production Account. Unit or Output Costing- II: Meaning and Preparation of Estimates, Tender and Quotation Price. |
| Unit 4 | Process Costing: 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. Reconciliation of Cost and Financial Accounts: 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 | Contract and Job Costing: Meaning, Nature, Importance, Difference between Contract Costing, Job Costing and process costing. Practical Problems of Contract and Job Costing. Operating costing: Meaning, Nature, Importance of Operating Costing, Practical Problems of Transport Cost, Power House & Hotel Operating Cost. |

Suggested readings:

1. Jain & Narang, Kalyani Publishers New Delhi
2. Lal, Jawahar and Seema Srivastava, Cost Accounting, McGraw Hill Publishing Co., New Delhi.
3. Nigam, B.M. Lall and I.C. Jain, Cost Accounting, Principles and Practice, Prentice Hall of India, New Delhi.
4. Arora M.N., Cost Accounting, Principles and Practice, Vikas New Delhi.
5. Maheshwari S.N., Advance Problems and Solutions in cost accounting: Sultan Chand, New Delhi
6. Agrawal M.L. S.B. Agra Cost Accounting

Note: Latest edition of text book may be used.



B.Com : Semester IV

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|----------------------|----------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fourth |
| Title of the Paper | Operations Research |
| Category | (Minor) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-404 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Teaching Objective: The objective of this course is to teach the application of various optimization methods in different business situations.

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

CO1(a): Understand the key terminology, concepts, tools and techniques used in operations research.

CO1(b): Apply techniques used to derive the optimal solution for standard LP and its formulation, transportation and assignment problems.

CO2: Evaluate EOQ model, project network, queuing and replacement problems.

CO3: Advise functional decision makers using results from mathematical models.

CO4: Display knowledge about variations in statistical quality control and quantify them.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 3 | 1 | – | 2 | 2 |
| CO1b | | | | | |
| CO2 | 1 | 2 | 3 | 3 | – |
| CO3 | 1 | 2 | – | 2 | – |
| CO4 | 3 | – | 1 | – | – |

| | |
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| Unit -1 | Nature, significance and Purpose of Operations Research; Basic Concepts and Definitions; Methodology of Operations Research. Statistical Decision Theory: Basic Concepts, Maximax and Maximin criteria; Expected Payoff Criteria: Regret Function; Expected Value of Perfect Information. |
| Unit 2 | Linear Programming: Formulation and Graphical solutions; Transportation problem: NWCR, LCM, VAM's and U-V method for optimal Solution. |
| Unit 3 | Project Network: Basics, network drawing, Fulkerson's rule, Solution Methods: CPM & PERT |
| Unit 4 | Queuing Theory: Introduction, Basic Terminology, Single-Channel Queuing problems (M/M/1); Job- Sequencing: Johnson's algorithm for n jobs-2 machines and n jobs-3 machines. |



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| Unit 5 | Statistical Quality Control: Control Charts for Variables: Mean and Range Chart and Attributes: p-chart, np-chart and C-chart |
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Suggested Reading:

Main Texts Reading

1. Taha, H.A. (2017). Operations Research: An Introduction (10th Edition). Noida: Pearson India Education Services Pvt. Ltd.
2. Anderson, D.R., Sweeney, D.J., Williams, T.A., Camm, J.D., Cochran J.J., Fry, M.J., Ohlmann, J.W. (2016). Quantitative Methods for Business, 13th Edition. Boston: Cengage Learning

Reference Reading

1. Render, and Stair J.R,(2000) Quantitative Analysis for Management (Prentice - Hall 7th Edition).
2. Hillier, F.S.& Lieberman, G.J. (2015).Introduction to Operations Research, 10/e. New Delhi: McGraw Hill Education.



B.Com:Semester IV

| | |
|----------------------|-----------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fourth |
| Title of the Paper | Computer Applications in Business |
| Category | (GE) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-405 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Teaching Objectives:

To provide computer skills and knowledge for commerce students and to enhance the student understanding of usefulness of information technology tools for business operations.

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

CO1a: Understand the function of computer system and Software.

CO1b: Handle document creation and presentation for communication

CO2: Use of spreadsheet in business application

CO3: Understand database designing for accounting and business application

CO4: Understand various concept use in network and internet

| CO-PO Matrix | | | | | |
|---------------------|-----|-----|-----|------|-----|
| | PO1 | PO2 | PO3 | PO 4 | PO5 |
| CO1a | 1 | 1 | - | 2 | 2 |
| CO1b | | | | | |
| CO2 | 3 | 2 | 1 | 2 | 2 |
| CO3 | 3 | 3 | 1 | 2 | 1 |
| CO4 | 2 | 1 | 0 | 1 | 1 |

| | |
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| Unit -1 | Introduction of Computer System Block Diagram, function and component of Computer System. Input and Output devices, Memory and their use, Memory’s Category, Software & Hardware. Different Category of Software, Operating System and their services, Translators and Programming Language. |
| Unit 2 | Word Processing & Preparing Presentations Introduction to word Processing, Word processing concepts, Use of Templates, working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; |



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| | <p>Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents.</p> <p>Basics of presentations Slides, Fonts, Drawing, Editing; Inserting Tables, Images, texts, Symbols, Media; Design; Transition; Animation; Use of Master and Custom Slide and Slideshow.</p> |
| Unit 3 | <p>Spreadsheet and its Business Applications Spreadsheet concepts, managing worksheets; Formatting, entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs</p> <p>Generally used Spreadsheet functions Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.</p> <p>Working with Data Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis.</p> |
| Unit 4 | <p>Database Management System Database Designs for Accounting and Business Applications: Database, Advantages of DBMS over Traditional file systems, concepts of keys in DBMS Creating Initial design in Entity Relationship (ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS. SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL DBMS Software: Environment; Tables; Forms; Queries; Reports.</p> |
| Unit 5 | <p>Networking and Internet Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies. Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society.</p> |

Suggested Readings:

1. Elmasari, Ranez and Shamkant B. Navathe, Fundamentals of Database Systems, Pearson Education.
2. Jain Hem Chand and Tiwari H. N. (2019), Computer Applications in Business, Taxmann.
3. Madan Sushila, Computer Applications in Business, Scholar Tech Press.
4. Mathur Shruti and Jain Pooja, Computer Applications in Business, Galgotia Publishing Company.
5. Sharma S.K. and Bansal Mansi, Computer Applications in Business, Taxmann.
6. C. Xavier – Introduction to Computers.
7. Alexis Leon and Mathews Leon – Internet for everyone.

Note: Latest edition of text book may be used.



B.Com: Semester IV

| | |
|----------------------|----------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fourth |
| Title of the Paper | Advanced Accounting and Practice |
| Category | (Major) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-406 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective:

The objective is to acquaint the students and make them familiar with the process and preparation of accounts of different types of organizations.

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

CO1a: Understanding the basic concepts of social accounting by conducting social audit and reporting.

CO1b: Prepare and assess final accounts of life and general insurance companies.

CO2: Analyse the role of inflation accounting and methods of evaluation

CO3: Understanding farm accounting of transactions.

CO4: Understanding investment accounting.

| CO-PO Matrix | | | | | |
|---------------------|-----|-----|-----|------|-----|
| | PO1 | PO2 | PO3 | PO 4 | PO5 |
| CO1a | 3 | 3 | 2 | 1 | - |
| CO1b | | | | | |
| CO2 | - | 1 | 2 | 3 | 1 |
| CO3 | 3 | - | - | 1 | - |
| CO4 | 2 | - | 3 | 1 | - |

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| Unit -1 | Social Accounting Social Accounting - meaning, importance, relevance objective, approaches to corporate social responsibility, social reporting Model, compilation of information for social Accounting, Social reporting models, limitations of social reporting, Social cost benefit analysis, social Audit, Environmental Accounting: audit and reporting. |
| Unit 2 | Accounts of Insurance Companies Meaning of life insurance and general insurance – accounting concepts relating to |



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| | insurance companies - Preparation of Final accounts of insurance companies – revenue account and balance sheet. |
| Unit 3 | Inflation Accounting Need – Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA). |
| Unit 4 | Farm Accounting Meaning – need and purpose – characteristics of farm accounting – nature of transactions – cost and revenue – apportionment of common cost – by product costing – farm accounting – recording of transactions – problems. |
| Unit 5 | Investment Accounting: Introduction – classification of Investment – Cost of Investment – cum-interest and ex-interest – securities – Bonus shares- right shares – disposal of Investment – valuation of investments – procedures of recording shares – problems. |

Suggested Readings:

1. Made Gowda – Advanced Accounting, HPH
2. Jawaharlal, Managerial Accounting, HPH
3. S.N. Maheswari , Advanced Accountancy, Vikas Publishers



B.Com: Semester IV

| | |
|----------------------|-----------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fourth |
| Title of the Paper | Data Base Management System |
| Category | (GE) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-407 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective:

Course Outcome:

CO-1(a): Understand and Acquire the key concepts of database management System and role of DBA in Business

CO-1(b): Understand, design and develop the concept of ER-Model to create RDBMS

CO2: Demonstrate and apply the concept of integrity rules and normalization to create enterprise database

CO-3: Understand and Execute various advance SQL queries related to relational algebra.

CO-4: Analyse and Demonstrate the concept of transaction and Distributed Database

| CO-PO Matrix | | | | | |
|---------------------|------|-----|-----|------|-----|
| | PO 1 | PO2 | Po3 | PO 4 | PO5 |
| CO1a: | 2 | 2 | 2 | 3 | 2 |
| CO1b: | 2 | 3 | 2 | 2 | 2 |
| CO2: | 2 | 3 | 3 | 3 | 2 |
| CO3: | 2 | 2 | 2 | 3 | 3 |
| CO4: | 2 | 2 | 3 | 2 | 3 |

| | |
|---------|--|
| Unit -1 | Evolution of Database Technology, File-Oriented System, Database system, Database Components, Database Management System - Advantages of DBMS, Data Architecture of data system: View/Schema, logical, conceptual and physical and their interrelationship DDL, DML and data dictionary, Database Administrator (DBA) Functions & Role, Data Dictionary. |
| Unit 2 | Entity Relationship Model as a tool of conceptual design: Entities &Entity set, Relationship & Relationship set, Attributes, Mapping Constraints, Keys, Entity-Relationship diagram (E-R diagram): Notations used in ER Diagram, Strong & weak entities, Generalization, Specialization, Aggregation, Reducing ER diagram |



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| | to tables. |
| Unit 3 | Relational Model: Relation - Super keys - Candidate keys - Primary keys and foreign key for the Relations - Integrity rules: Entity integrity, Referential integrity rule; Normalization: First, Second, Third & BCNF Normal; Relational Algebra; |
| Unit 4 | SQL: Introduction and features, Data Definition Language (DDL), Data Manipulation Language (DML), Data Control Language (DCL), Transaction Control Language (TCL), SQL functions: Mathematical Functions, Group Functions |
| Unit 5 | Database Transaction: Transaction concept, Transaction state, serializability security or Database: user identification. Physical Protection and maintenance, Transmitted of Rights. Integrity: Integrity violation, Implementation of check's in enforcing integrity; Concept of Distributed database. |

Suggested Readings:

1. Ullman. Principles of Database Systems, 2e. Galgotia Publications.
2. Silberschatz, Korth, & Sudershan. Database System Concepts, 5e. McGraw Hill.
3. Desai, Bipin C. An Introduction to Database System. Galgotia Publications.

Reference Books:

1. Date, C.J. An Introduction to Data Base Systems, 8e. Narosa Publications.
2. Patric, O`neil, & Elizabeth, O`neil. Database Principles, Programming and Performance, 2e. Margon Kaufmann Publishers Inc.
3. Ramez, Elmasri, & Shamkant. B. Fundamentals of Database Systems, 6e. Navathe Addison-Wesley.



BACHELOR OF COMMERCE (Hons.): Three Years (6 Semester)CBCS Programme

| Fifth Semester | | | | | | | | |
|----------------|--------------|--------------------------------------|-----------------|-----|-----|-----|-----|-------------|
| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
| | | | | Max | Min | Max | Min | |
| 31 | B.Com(H)-501 | Personal tax planning | (Major) | 40 | 14 | 60 | 21 | 100 |
| 32 | B.Com(H)-502 | Foreign Language (French) | (SEC) | 40 | 14 | 60 | 21 | 100 |
| 33 | B.Com(H)-503 | Business Research | SEC | 40 | 14 | 60 | 21 | 100 |
| 34 | B.Com(H)-504 | Fundamentals of Financial Management | (Major) | 40 | 14 | 60 | 21 | 100 |
| 35 | | Specialization Elective 1 | (DSE)-1 | 40 | 14 | 60 | 21 | 100 |
| 36 | | Specialization Elective 2 | (DSE)-2 | 40 | 14 | 60 | 21 | 100 |
| 37 | B.Com(H)-505 | Summer internship preparation* | (Field Project) | 50 | 25 | 50 | 25 | 100 |
| | | Total | | | | | | 700 |



B.Com: Semester V

| | |
|----------------------|-----------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Personal tax planning |
| Category | (Major) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-501 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective:

To provide basic knowledge of Income Tax and its planning to students in easily comprehensible manner with a view to equip them to use the legitimate tool of planning in their economic life.

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

CO1a: Develop a fundamental understanding of tax planning in reference to residential status and agricultural income.

CO1b: Apply critical thinking and problem solving skills related salary income and to understand how to develop efficient pay packages.

CO2: Analyse tax planning strategies in relation to house property and understand the presumptive scheme of taxation of computing business income.

CO3: Evaluate the capital gain tax and tax planning in respect of gift.

CO4: Identify deductions to reduce taxable income and apply rebates to reduce tax liability.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 2 | 3 | 1 | 2 | 1 |
| CO1b | | | | | |
| CO2 | – | 3 | 1 | – | – |
| CO3 | – | 3 | 1 | – | 3 |
| CO4 | 3 | 2 | 2 | – | – |

| | |
|---------|--|
| Unit -1 | Concept of Tax Planning (i) Meaning of tax planning, tax avoidance, tax evasion and tax management; Objectives of tax planning; (ii) Tax Planning with reference to residential status: Relevance of residential status in computing taxable income; Determination of residential status of an individual |
|---------|--|



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| | (iii) Provisions relating to concept of agricultural income; Composite income; tax planning of agricultural income. |
| Unit 2 | Tax Planning with Reference to Salary Income: Tax planning in respect of salary income: Valuation of perquisites and allowances, Retirement benefits like gratuity, leave encashment, pension tax relief under Section 89 (1), Case studies based on designing pay package. |
| Unit 3 | Tax Planning in relation to Income from House Property and Business Income: House Property: <ol style="list-style-type: none">1) Tax Planning in respect of self-occupied house property, let-out house property partly let out and partly self-occupied house property; and property used for business or profession of the assessee,2) Tax planning in respect of interest on loan for purchase, construction, repair and renovation of the house property.3) Set-off and carry forward of house property losses. Tax planning related to Section 80C. Tax Planning related to business income covering: <ol style="list-style-type: none">1) Presumptive schemes of computing business income (Section 44AD, 44ADA, 44AE)2) Provisions relating to maintenance of accounts (Section 44AA)3) Provisions relating to audit of accounts (Section 44AB) |
| Unit 4 | Tax Planning in relation to Capital gains and other sources <ol style="list-style-type: none">1) Tax planning with reference to long-term and short-term capital assets and choice of price-inflation indexation; Capital gains on equity and non-equity financial instruments. Exemption u/s 54.2) Tax planning in relation to gifts received from relatives and non-relatives.3) Tax planning in relation of clubbing and deemed income |
| Unit 5 | Other Areas of Tax Planning: <ol style="list-style-type: none">1) Deductions under Sections 80C, 80CCD(1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB2) Rebate under Section 87A. Double taxation relief under Sections 90 and 913) Advance Payment of tax. |

Suggested Readings:

1. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
2. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
3. Direct Tax including Tax Planning & Management AY 2020-21. (2020). (n.p.): Sahitya Bhawan Publications.



B.Com: Semester V

| | |
|----------------------|---------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Foreign Language (French) |
| Category | (SEC) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-502 |
| 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(a): Demonstrate an elementary knowledge of Grammar elementary French.

SECTION-A

(15 Marks)

Grammar

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),

SECTION-B

(15 Marks)

Reading

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-quinton sylvie, s. a. l. a. (1999)

SECTION-C

(10 Marks)

Writing

Presentez-vous et Presente- ses,

Rédaction de dialogues simples sur sujet donné:

- Un journaliste intervoge 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 plâts dans un restaurant indien à Paris. (le garçon est francophone).

Suggested Readings

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



B.Com : Semester V

| | |
|----------------------|-------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Business Research |
| Category | (SEC) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-503 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective: This course in business research has been designed keeping in mind the significance of it in Commerce studies and how it can be used in business scenarios.

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

CO1a: Understand the fundamentals and application of research.

CO1b:2 formulation of research problem and hypothesis through review

CO2:design the outline of research

CO3: Analysis and Application of research

CO4: interpretation and communication of research outcome

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 2 | 3 | 2 | 2 | 1 |
| CO1b | | | | | |
| CO2 | 1 | 2 | 2 | 1 | 1 |
| CO3 | 3 | 3 | 2 | 3 | 2 |
| CO4 | 2 | 3 | 2 | 3 | 2 |

| | |
|---------|--|
| Unit -1 | Concept of Research Concept of Business Research and Its Application, Types of Research, Research Process. |
| Unit 2 | Research Problem, Reviewing Literature and formulation of objectives & Hypothesis Concept of research problems- selection & formulation. Conducting Literature Review- Sources & procedure, Setting Objectives, Hypothesis Formulation-Types of Hypothesis |
| Unit 3 | Research Design Concept & types of research design, Sampling Design- Related concepts, Data Collection Methods- Primary & Secondary, Scaling Techniques - Types of Scaling Data- Nominal, Ordinal, Interval & Ratio |
| Unit 4 | Analysis Coding, Editing and Tabulation of Data.Application through software: Methods of Descriptive Analysis- Concept of Mean, Median Mode, Standard |



| | |
|--------|---|
| | Deviation, Variance, Various Kinds of Charts and Diagrams Used in Data Analysis; Methods of Inferential Statistics: T-test, ANOVA, Correlation and Regression |
| Unit 5 | Research Communication Format of research report, Precautions in report writing; Footnoting, Referencing: APA, HBR, IEEE and Index. |

***A project file based on the syllabus to be prepared by the students for internal subject viva in the fifth Semester in place class presentation and External viva to be conducted in Six semester**

Suggested Readings:

1. Cooper, Donald R and Schindler, Ramela (2000) Business Research Methods, Tata Mc Graw Hill
2. Levin & Rubin (2004), Statistics for Management, 8th Ed, Prentice Hall of India
3. Srivastava, Shenoy and Sharma (2002). Quantitative Techniques for Business Decisions, 4th Ed, Allied Publishers
4. Dr. S. Shajahan (2004), Research Methods for Management 2nd Edition, Jaico Publishers
Ranjit Kumar, (2005), Research Methodology, Pearson Education



B.Com:Semester V

| | |
|----------------------|--------------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Fundamentals of Financial Management |
| Category | (Major) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-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:

CO1a: Demonstrate a good understanding of concepts, goals and functions of financial management.

CO1b: Analyze capital budgeting process by capital budgeting techniques for analyzing long term projects.

CO2: Compute cost of capital and familiarize with various capital structure theories.

CO3: Acquaint practicality of leverage and examine various theories of dividend with factors affecting dividend policy.

CO4: Familiar with the concept of working capital and its management.

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 3 | 2 | 3 | 3 | 1 |
| CO1b | | | | | |
| CO2 | 3 | 2 | 1 | 1 | — |
| CO3 | 2 | 2 | 2 | 2 | — |
| CO4 | 1 | 2 | 3 | 2 | — |

| | |
|---------|---|
| Unit -1 | Financial Management - 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 | Capital Budgeting The Capital Budgeting Process. Cash Flow Estimation. Payback Period Method, Discounted Payback Period Method. Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value. Internal Rate of Return (IRR). Profitability Index, Capital budgeting under Risk-Certainty Equivalent Approach and Risk-Adjusted Discount Rate. |



| | |
|--------|---|
| Unit 3 | Cost of Capital and Financing Decision, Sources of long-term financing, Estimation of components of cost of capital. Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC), Cost of Equity and CAPM. Capital Structure Theories: meaning and definitions, Capital Structure Theories (Net Income Approach Theory, Net Operating Income Theory, Modigliani and Miller Theory and Traditional View Theory), determination of capital structure. |
| Unit 4 | Operating and Financial Leverage: 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. Dividend Decision Theories for Relevance and irrelevance of dividend decision for corporate valuation- Walter's Model. Gordon's Model. MM Theory, Cash and stock dividends. Dividend policies in practice and Determinants of Dividend. |
| Unit 5 | Working Capital Decisions Concepts of Working Capital. Operating & Cash Cycles. Risk-return trade off, sources of short term finance, working capital estimation, cash management. Receivables management. Inventory management. |

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 Edtion. Vikas publishing house.
5. Rustagi, R. P. (2012). Fundamentals of Financial Management. Taxmann.



B.Com:Semester V

| | |
|----------------------|-------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Summer internship |
| Category | (Field Project) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-505 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |



BACHELOR OF COMMERCE: Three Years (6 Semester)CBCS Programme

| Sixth Semester | | | | | | | | |
|----------------|--------------|-----------------------------------|----------------|-----|-----|-----|-----|-------------|
| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
| | | | | Max | Min | Max | Min | |
| 38 | B.Com(H)-601 | Consumer Protection Laws | (Major) | 40 | 14 | 60 | 21 | 100 |
| 39 | B.Com(H)-602 | Virtual Trading in Stock Market | (SEC) | 40 | 14 | 60 | 21 | 100 |
| 40 | B.Com(H)-603 | Auditing and Corporate Governance | (CC) | 40 | 14 | 60 | 21 | 100 |
| 41 | B.Com(H)-604 | Indirect Tax Law- GST | (Major) | 40 | 14 | 60 | 21 | 100 |
| 42 | | Specialization Elective 3 | (DSE)-1 | 40 | 14 | 60 | 21 | 100 |
| 43 | | Specialization Elective 4 | (DSE)-2 | 40 | 14 | 60 | 21 | 100 |
| 44 | B.Com(H)-605 | Research Report VIVA | Project | 50 | 25 | 50 | 25 | 100 |
| | | Total | | | | | | 700 |



B.Com : Semester VI

| | |
|----------------------|--------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Consumer Protection Laws |
| Category | (Major) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-601 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective:

The subject will aim to introduce the students to the existing law and practice relating to consumer protection.

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

CO1a: Understand the meaning of consumer and know the legal frame work with existing law on consumer protection in India.

CO1b: Learn about the composition of redressal commission in consumer protection law-District., State and National commission.

CO2: Awareness of Rights of Consumer and how to file a complaint and appeal with existing law

CO3: Develop the approach to how to fix liability of product manufacturer, service provider and seller and fix penal liability

CO4: Understand and analyse emerging questions and policy issues in consumer law and power of central/ State Governments.

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 2 | 1 | 1 | 1 | 3 |
| CO1b | | | | | |
| CO2 | 2 | 2 | 2 | — | 3 |
| CO3 | 1 | 2 | 1 | 2 | 2 |
| CO4 | 1 | 3 | 3 | — | 2 |

| | |
|---------|---|
| Unit -1 | Meaning of Consumer, Difference between Consumer and Customer, Globalization and Consumerism, Legal Framework and Policy challenges, Historical development of Consumer Protection Laws in India, Characteristics and Significance of The Consumer Protection Act, 2019, Differences with the Consumer Protection Act, 1986 |
| Unit 2 | Composition, Jurisdictions, Objects and Functions of Consumer Protection |



| | |
|--------|---|
| | Council; Composition of District, State and National Commission under Consumer Protection Act 2019 |
| Unit 3 | Rights of consumer, Consumer complaints, Reasons and Procedure to file consumer complaints, Provisions of Appeal under The Consumer Protection Act, 2019 |
| Unit 4 | Liability of Product Manufacturer, Service Providers and Sellers, Penal provisions under The Consumer Protection Act 2019, Cognizance process under The Consumer Protection Act, 2019 |
| Unit 5 | Power of Central/ State Governments to make Rules, Power of National Commission or Central Authority to make Regulations, Consumer Protection (E-Commerce) Rules 2020 |

Suggested Readings:

1. Taxman, *Consumer Protection Law & Practice (New consumer protection Law)* 2020
2. D.N. Saraf, N.M. Tripathi, *Law of Consumer Protection in India* (1990)
3. Mamta Rao, Deep & Deep, *Public Utility Services under the Consumer Protection Act*, (1999)
4. Girimaji & Roy, CUTS International, *Is it Really Safe?* (2004)
5. CUTS International, *State of the Indian Consumer* (2001)
6. Dr. V.K. Agarwal, *Consumer Protection*, 6th edition, Bharat, (2008)
7. R.K. Nayak, N.M. Tripathi, *Consumer Protection Law in India: An Eco-Legal Treatise on Consumer Justice*, (1991)
8. Iain Ramsay, *Consumer Law*, (1992)
9. William T. Vukowich, *Consumer Protection in the 21st Century: A Global Perspective*, (2002)
10. Justice D.P. Wadhwa and N. L. Rajah, *The Law of Consumer Protection*, LexisNexis, (2017)



B.Com: Semester VI

| | |
|----------------------|---------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Virtual Trading in Stock Market |
| Category | (SEC) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-602 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective:To equip students with the basic skills required to operate in stock market.

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

After completion of the course, student will be able to:

CO1a:To understand Investing Fundamentals principles and provisions.

CO1b:Develop and explore the knowledge of Stock exchanges in India

CO2:To Analysis international & domestic economic scenario and use tools for Industry analysis, and Company analysis

CO3:Identify and evaluate the scope of Technical Analysis

CO4:Develop understanding about derivative market practices and managing risk by proper investigation of claims.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 2 | 3 | 1 | 1 | 2 |
| CO1b | | | | | |
| CO2 | 2 | 2 | 2 | 3 | - |
| CO3 | 2 | 2 | 1 | 2 | - |
| CO4 | 1 | 3 | 3 | - | 2 |

| | |
|---------|---|
| Unit -1 | Investing Fundamentals: Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: market participants, trading of securities, security market indices (Indian & Foreign), Sources of financial information. Newspaper Reading and Analysis : Enhancing the usefulness of newspaper reading and analyzing the articles effectively for various purposes |
| Unit 2 | Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information. Trading in securities: types of orders, using brokerage and analyst recommendations. |
| Unit 3 | Fundamental Analysis |



| | |
|--------|---|
| | Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis :Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company. |
| Unit 4 | Technical Analysis Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vsdeclines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets. |
| Unit 5 | Understanding Derivatives: Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Virtual trading practice |

Suggested Readings:

1. Chandra, Prasanna. Investment Analysis and Portfolio Management. Tata McGraw Hill.
2. Damodaran, Aswath. Investment Valuation: Tool and Techniques for Determining the Value of Any Asset. Wiley Finance.
3. Gitman and Joehnk. Fundamentals of Investing. Pearson.
4. Hirt and Block. Fundamentals of Investment Management. McGraw Hill Publishing Co.
5. Pandiyan, Punithavathy. Security Analysis and Portfolio Management. Vikas Publications



B.Com: Semester VI

| | |
|----------------------|-----------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Auditing and Corporate Governance |
| Category | (SEC) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-603 |
| 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:

CO1a: Establish a firm understanding of the various auditing components, particularly those that pertain to internal auditing, internal control, and corporate governance in general.

CO1b: Examine contemporary changes in the auditing process as well as cost, tax, and management auditing.

CO2: Recognize the significance of corporate governance to management in businesses.

CO3: Investigate and review data that led to business fraud and organization failure.

CO4: Understand the organizational governance framework that is offered by various regulatory agencies in India and abroad and also to learn about the ramifications of various corporate ethics theories and CSR initiatives in India.

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 3 | 1 | 3 | 1 | – |
| CO1b | | | | | |
| CO2 | 1 | 0 | 0 | 0 | 2 |
| CO3 | 0 | 2 | 0 | 1 | 2 |
| CO4 | 1 | 0 | 1 | 0 | 1 |



| | |
|---------|---|
| Unit -1 | Auditing 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 | Special Areas of Audit Cost audit, Tax audit and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs). |
| Unit 3 | Conceptual Framework of Corporate Governance 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. |
| Unit 4 | Major Corporate Governance Failures 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. |
| Unit 5 | Business Ethics and CSR 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.

Latest Editions of text books may be used.



B.Com : Semester VI

| | |
|----------------------|----------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Indirect Tax Law-GST |
| Category | (Major) |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-604 |
| 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:

CO1a: Understanding basic concepts of Indirect tax system of India.

CO1b: Apply GST system at intern and intra state level.

CO2: Acquire knowledge about input tax credit, payment and claiming refund under GST law.

CO3: Understanding GST assessment, return and GSP eco system.

CO4: Equip with the basics of custom duty rules and calculations.

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 3 | 2 | 1 | 1 | - |
| CO1b | | | | | |
| CO2 | 2 | - | 2 | 3 | - |
| CO3 | 1 | - | - | 3 | 1 |
| CO4 | - | - | 2 | 3 | - |

| | |
|---------|--|
| Unit -1 | Introduction of Indirect Tax 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 | GST: Introduction 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 |
| Unit 3 | Procedures & Levy under GST |



| | |
|--------|---|
| | 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 | Assessment & Returns 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: GST Network: 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 | Custom Duty: 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



ELECTIVES - Fifth Semester

GROUP 1: ACCOUNTING AND FINANCE (V)

| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
|--------|-----------------|--|-------|-----|-----|-----|-----|-------------|
| | | | | Max | Min | Max | Min | |
| | B.Com(H)-AF-501 | Management Accounting | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-AF-502 | Financial Markets, Institutions and Financial Services | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-AF-503 | Corporate Tax Planning | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-AF-504 | Banking and Insurance | (DSE) | 40 | 14 | 60 | 21 | 100 |



B.Com : Semester V

| | |
|----------------------|-----------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Management Accounting |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-AF-501 |
| 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:

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 3 | 2 | 3 | 2 | - |
| CO1b | | | | | |
| CO2 | - | 2 | 3 | 1 | - |
| CO3 | 1 | - | 2 | 3 | - |
| CO4 | 1 | 3 | - | 3 | - |

| | |
|---------|---|
| 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 Standard-3) |
| 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, Sahitya 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



B.Com: Semester V

| | |
|----------------------|--|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Financial Markets, Institutions and Financial Services |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-AF-502 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective:

To provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services

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

CO1(a): Understand the meaning and scope of financial markets, institutions as well as services in India

CO1(b): Describe the framework and structure of Indian Financial Markets

CO2: Demonstrate the understanding of financial institutions and examine the recent developments in India.

CO3: Appraise the existence of financial services in india.

CO4: Display understanding of fund based and fee based services.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 3 | – | 2 | – | – |
| CO1b | | | | | |
| CO2 | 2 | 1 | 1 | – | – |
| CO3 | 2 | 1 | – | – | 1 |
| CO4 | 3 | – | – | 3 | – |

| | |
|---------|--|
| Unit -1 | Introduction An Introduction to Financial System, Components, Financial System and Economic Development, Financial Inter-mediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since liberalization 1990-91 and Post Liberalization-Till Date.; Universal Financial innovations. |
| Unit 2 | Financial Markets & Capital Markets Financial Markets Money Market – functions, organization and instruments. Role of central bank in money market. Indian Money Market – an overview. Capital Markets –Introduction, role, types and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary |



| | |
|--------|--|
| | and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection. Derivative market and foreign exchange market. |
| Unit 3 | Financial Institutions Financial Institutions: Commercial banking – introduction, classification, its role in financing - commercial and consumer, recent developments like MUDRA financing, problem of NPAs, Bankruptcy and insolvency Act, Financial Inclusion. |
| Unit 4 | Financial Services Insurance: Life and non-life insurance companies in India: public and private. Introduction, Significance, IRDA, Insurance Intermediaries, Reinsurance, Life Insurance, General Insurance Mutual Funds – Introduction and their role in capital market development. Types of mutual fund schemes (open ended vs close ended, Equity, Debt, Hybrid schemes and ETFs. Non-banking financial companies (NBFCs). |
| Unit 5 | Financial Services Industry Financial Services-Fund based services: Lease, Hire purchase, Consumer credit and Factoring, Venture capital financing, Housing finance. Fee based services: Stock broking, Credit rating, Merchant banking, Portfolio services, Underwriting, Depository services. |

Suggested Reading:

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.
2. Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann’s Publications.
3. Khan M.Y. and Jain, P.K Financial Services, Tata McGraw Hill.

Additional Resources:

1. Annual Reports of Major Financial Institutions in India
2. Khan, M.Y., Indian Financial System –Theory and Practice, Vikas Publishing House.
3. Sharma, G.L., & Singh, Y.P., Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.



B.Com : Semester V

| | |
|----------------------|------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Corporate Tax Planning |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-AF-503 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective:

To provide students with knowledge of various aspects of corporate tax planning and their impact on decision-making; and further to provide an understanding of relevant tax provisions in this context.

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

CO1a: Differentiate between various tax planning concepts and understand the procedure of assessment of corporate assesses.

CO1b: Devise strategies for tax planning in respect of a new business, understand the specific tax issues for start-ups, and comprehend the Income Tax provisions relevant for financial management decisions.

CO2: Decipher the different business conditions in specific managerial decisions for tax benefits.

CO3: Recognize the tax benefit provisions for international business conditions.

CO4: Analysis tax planning with reference to business restructuring.

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 2 | 3 | 2 | 1 | 2 |
| CO1b | | | | | |
| CO2 | 2 | 3 | 2 | 2 | 2 |
| CO3 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 3 | 2 | 1 | – |

| | |
|---------|--|
| Unit -1 | Tax planning, tax management, tax evasion, tax avoidance; Types of companies; Residential status of companies and tax incidence, clubbing; Tax liability and minimum alternate tax; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assesses; Tax on distributed profits; Units of Mutual funds. |
| Unit 2 | Tax planning with reference to setting up of a new business; taxation issues of |



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| | start-ups; Location of Business, nature of business, form of organization; Tax panning with reference to financial management decision – Capital structure, dividend and bonus shares; Tax planning with reference to sale of scientific research assets. |
| Unit 3 | Tax planning with reference to specific management decisions – Make or buy, own or lease, repair or replace; Tax planning with reference to employee’s remuneration; Tax planning with reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation. |
| Unit 4 | Tax planning in respect of non-residents, Taxable income for nonresidents, interest, salaries and exemptions from tax to non-residents. Double taxation relief Provisions regulating transfer pricing, computation of Arm’s length pricing Advance rulings Advance pricing agreement. |
| Unit 5 | Tax planning with reference to business restructuring - Amalgamation; Demerger; Slump sale; Conversion of sole proprietary concern/ partnership firm into Company; Conversion of company into LLP; Transfer of assets between holding and subsidiary companies |

Suggested Readings:

1. Singhanian, Vinod K. and Monica Singhanian. Corporate Tax Planning. TaxmannPublications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat LawHouse, Delhi
3. Acharya, Shuklendra and M.G. Gurha. Tax Planning under Direct Taxes. Modern LawPublication, Allahabad.
4. Mittal, D.P. Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.IAS – 12 and AS – 22.
5. Ghosh. T.P. IFRSs. Taxmann Publications Pvt. Ltd., New Delhi.

Note: Latest edition of readings may be used



B.Com: Semester V

| | |
|----------------------|-----------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Banking and Insurance |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-AF-504 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective: The aim of the course is to provide participants with an origin of banking and impart knowledge about the basic principles of the banking and insurance.

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

CO1a: Acquaint the students with the fundamentals of banking sector.

CO1b: Discuss about commercial banks, its types and various policies and provisions.

CO2: Understand the operations and accounting provisions of banking firms.

CO3: Describe fundamental concepts of modern internet banking and functioning of e-banking technologies.

CO4: Develop awareness about the risk and illustrate understanding of the insurance framework.

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 2 | 3 | 2 | 1 | 2 |
| CO1b | | | | | |
| CO2 | 3 | 2 | 2 | 2 | 2 |
| CO3 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 1 | - |

| | |
|---------|--|
| Unit -1 | Origin of banking Definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. India's approach to banking Sector reforms, International security standards in banking, Global financial crisis and India's banking Sector, Achievements of financial sector reforms and areas of concern. |
| Unit 2 | Commercial Banks Credit Allocation Policies, Credit Market Reforms, Flow of Credit to Agriculture and Allied Activities, Credit Flow to Micro, Small, and Medium Enterprises, Technological Channels for the Delivery of Financial Services, Customer Services in banking, Role of Foreign Banks, Advantages and Disadvantages of Foreign Banks, Road Map for Foreign Banks in India. |



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| Unit 3 | Operations of Banking Cheques crossing and endorsement, types and rules of crossing. Principles of sound lending, secured vs. unsecured advances, Types of advances, Advance against various securities. Securitization of Standard Assets, Anti-money Laundering Guidelines, Credit Information Bureau of India Ltd. (CIBIL); Balance Sheet of a Bank; special items, off balance sheet items. Basel I, Basel II, Migration to Basel II Norms. |
| Unit 4 | Era of Internet Banking and its benefits, Home banking, Mobile banking, Virtual banking, ECS (Electronic Clearing System), E-payments, Plastic money, EFT (Electronic Fund Transfer), E-money: electronic purse; digital cash. Safeguards for internet banking, Critical comparison of traditional banking methods and e banking. |
| Unit 5 | Basic concepts of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Insurable interest, Indemnity, Economic function, Proximate cause, Subrogation and contribution. Legal Aspects of insurance contract, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Regulatory Framework of Insurance: Role, power and functions of IRDA, IRDA Act 1999. Bancassurance. |

Suggested Readings:

1. Agarwal, O.P. (2017). Banking and Insurance. Himalya Publishing House, ISBN: 978-93-5051-408-5
2. Gupta, P.K. (2017). Insurance and Risk Management. Himalaya Publishing House, ISBN Number: 978-93-5051-667-6
3. Bhasin, Niti (2014). Indian Financial System: Evolution and Present Structure. New Century Publications
4. Vaughan, E.J., and Vaughan, T (2013). Fundamentals of Risk and Insurance. Wiley 11th edition. ISBN-10 : 111853400X, ISBN-13 : 978-1118534007
5. Suneja, H.R. Practical and Law of Banking. Himalya Publishing House, 1990, ISBN: 978-81-7040-131-5
6. Saxena, G.S. Legal Aspects of Banking Operations. Sultan Chand and Sons, Macmillan India Limited (1 January 2005) ISBN-10 : 1403926654, ISBN-13 : 978-1403926654
7. Mishra, M.N. Principles and Practices of Insurance. S. Chand and Sons. ISBN: 9788121910217



| ELECTIVES - Fifth Semester | | | | | | | | |
|---|---------------------|--|-------|-----|-----|-----|-----|-------------|
| GROUP2: BUSINESS ADMINISTRATION AND LAW(V) | | | | | | | | |
| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
| | | | | Max | Min | Max | Min | |
| | B.Com(H)- BA-501 | Total Quality management | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)- BA-502 | International Human Resource Management | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)- BA-503 | Supply Chain Management | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)- BA-504 | Industrial Relations and Labour Laws | (DSE) | 40 | 14 | 60 | 21 | 100 |



B.Com : Semester V

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| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Total Quality Management |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-BA-501 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives:

The student is able to relate to the philosophy and significance of total quality management in the arena of business.

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

CO1(a): Understand basic concepts of quality management

CO1(b): To develop an understanding of basic tools for solving quality problems.

CO2: To develop understanding of quality circle and other advanced tools for solving quality problems

CO3: To understand behavioral aspects of quality management.

CO4: To comprehend quality assurance implementation and contemporary issues in quality management

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | | | | | |
| CO1b | - | 2 | . | 2 | 2 |
| CO2 | - | 3 | - | 3 | - |
| CO3 | - | 1 | - | 1 | 2 |
| CO4 | - | 3 | - | 2 | 2 |

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| Unit -1 | Principles of quality management, Purpose of TQM, Definitions of quality, Quality philosophies of Deming, Juran and Crosby, Concept of cost of quality, Dimensions of quality, Service vs. Product quality, Quality and business performance, Vision, Mission statements and quality policy. |
| Unit 2 | Evolution of TQM, Employee Involvement, Continuous improvement strategies, Deming Wheel. Customer concept, customer focus, Customer satisfaction index, Seven old QC tools, Seven new management tools, Statistical quality control techniques, Mistake proofing, Process Capability analysis, Reliability prediction |



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| | analysis, Total productive maintenance. |
| Unit 3 | Quality Circle, 5S principle, Top management's commitment and involvement. Principles and applications of quality function deployment, Failure mode and effect analysis, Taguchi Techniques. |
| Unit 4 | Leadership for quality management, Motivational aspects of TQM, TQM Road map, Training for TQM, Malcolm Baldrige National Quality Award, Rajiv Gandhi National Quality Award. |
| Unit 5 | Introduction—Benefits of ISO Registration—ISO 9000 Series of Standards—ISO 9001 Requirements—Implementation—Documentation—Environment. Management System: Introduction—ISO 14000 Series Standards—Concepts of ISO 14001—Requirements of ISO 14001—Benefits of EMS. Contemporary issues in quality - Benchmarking, JIT, Six Sigma. |

Suggested Readings:

1. Besterfield, D. H., Besterfield-Michna, C., Besterfield-Sacre, M., Besterfield, G. H., & Urdhwareshe, H. (2011). *Total Quality Management*, Pearson Education India.
2. Juran, J. M., Godfrey, A. B., Hoogstoel, R. E., & Schilling, E. G. (1999). *Juran's quality handbook* 5th ed.
3. Neuman, R. P., & Cavanagh, R. (2000). *The six sigma way: How GE, Motorola, and other top companies are honing their performance*. USA: McGraw Hill Professional.
4. Sharma, D. D. (2004). *Total Quality Management-Principles, Practice and Cases*. New Delhi: Sultan Chand and Sons.



B.Com: Semester V

| | |
|----------------------|---|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | International Human Resource Management |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-BA-502 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective:To enable students to understand the concept and significant issues related to International HRM. The course also aims to comprehend the major challenges associated to cross cultural work scenario.

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

CO1a: Understand the social, cultural and ethical aspects in global issues.

CO1b: to understand the HR planning for international workforce

CO2: to design performance appraisal criteria for international scenario

CO3:discusstaining and development needs and techniques for employees

CO4: Demonstrate the knowledge of International industrial relations

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 2 | 2 | 1 | 2 | 2 |
| CO1b | | | | | |
| CO2 | 2 | 1 | 1 | 2 | 2 |
| CO3 | 2 | 1 | 2 | 2 | 1 |
| CO4 | 1 | 2 | 2 | 2 | 1 |

| | |
|---------|--|
| Unit -1 | Introduction to concepts of culture and nationality; Impact of culture on international business environment; Hofstede’s approach; cross cultural differences at work; strategies to Managing workforce diversity; Diversity management programme; International Human Resource Management: Difference between domestic and international HRM. |
| Unit 2 | International Workforce planning and staffing: Issues in supply of international human resources; International Recruitment; International staffing choice, different approaches to multinational staffing decisions; Types of international assignments; Selection criteria and techniques; Successful expatriation, Causes of expatriate failure, female expatriation. |
| Unit 3 | Performance appraisal: Criteria for performance appraisal, Variables that influence expatriate performance appraisal. Issues and challenges in international performance management; Compensation: Objectives of expatriate compensation plan, Factors affecting international compensation, Approaches to expatriate |



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| | compensation: Going rate approach, Balance sheet approach, Cultural impact on compensation policy. |
| Unit 4 | Training and development of international staff: Areas of global training, cross cultural training, Diversity training. Cross cultural team building; Repatriation: Process, Problems of repatriation; Cross border Mergers and Acquisitions: HRM perspective. |
| Unit 5 | International industrial relations: Key Players in industrial relations, Labour unions and MNC's, Employee relations in MNC's, Response of labour unions to MNC's. |

Suggested Readings:

1. Dowling P.J and Engle Sr.A.D. International HRM. Thomson Learning.
2. Browaeys M.J and Price R. Understanding cross cultural management. Prentice Hall.
3. Mausami S.Bhattacharya and Nilanjan Sengupta. International Human Resource Management. Excel Books.
4. Thomas.D.C. Cross cultural Management essential concepts. Sage Publication.
5. Lucas Rosemary and Lupton Ben. Human resource management in International Context. Jaico publication house.



B.Com: Semester V

| | |
|----------------------|-------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Supply Chain Management |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-BA-503 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives:

The student develops a keen understanding of logistics management, inventory management and networking of elements of Supply Chain.

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

CO1a: Understand the concepts of supply chain management

CO1b: Analyze the Network Design and Logistics Management of a firm

CO2: Learn the concepts of Purchasing and Vendor Management.

CO3: Understand the Inventory Management and related concepts.

CO4: Learn and understand the key issues of IT in SCM

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | - | 3 | - | 2 | 1 |
| CO1b | | | | | |
| CO2 | - | 3 | 2 | 3 | 2 |
| CO3 | 1 | 3 | 1 | 2 | 2 |
| CO4 | - | 2 | - | 2 | 2 |

| | |
|---------|---|
| Unit -1 | Introduction Basic Concept, Objectives, Essential Features and Benefits of Supply Chain, Philosophy of Supply Chain Management, Evolution of SCM, Various Flows (Cash, Value and Information), Key Issues in SCM. |
| Unit 2 | Network Design and Logistics Management The role of Network Design in the Supply Chain, Factors influencing Network Design Decisions, The Impact of Uncertainty on Network Design, Logistics as part of SCM, Logistics Costs, Different Models, Logistics Sub- System, Inbound and Outbound Logistics, Bullwhip Effect in Logistics, Distribution and Warehousing Management. |
| Unit 3 | Managing Predictable Variability and Purchasing & Vendor Management |



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| | Responding to Predictable Variability in a Supply Chain, Managing Supply and Managing Demand, Centralized and Decentralized Purchasing, Functions of Purchase Department and Purchase Policies, Use of Mathematical Model for Vendor Rating / Evaluation, Single Vendor Concept, Management of Stores, Accounting for Materials. |
| Unit 4 | Inventory Management Concept, Various Costs Associated with Inventory, Models of Inventory Buffer Stock (Trade-off between Stock out and Working Capital Cost), Lead Time Reduction, Reorder Point/ Reorder Level Fixation, Exercises–Numerical Problem Solving, ABC, SDE,VED, FSN Analysis, Just in Time & Kanban System of Inventory Management. |
| Unit 5 | Recent Issues in SCM Role of Computer/ IT in Supply Chain Management, The Supply Chain IT Framework, Customer Relationship Management, Internal Supply Chain Management, Supplier Relationship Management, The Transaction Management Foundation, The Future of IT in the Supply Chain, Risk Management in IT, Supply Chain IT in Practice. |

Suggested Readings:

1. Chopra, S., Meindl, P. (2007). Supply Chain Management: Strategy, Planning & Operation, 3rd Ed. PHI.
2. Chopra, S., Meindl, P., Kalra, D.V. (2013). Supply Chain Management: Strategy, Planning and Operation, 5th Ed. Pearson.
3. Reghuram G. (I.I.M.A.). Logistics and Supply Chain Management, 1st Edition
4. Krishnan Dr. G. Material Management, 5th Edition, Pearson.
5. Agarwal D.K. A Text Book of Logistics and Supply Chain Management, 1st Edition Macmillan
6. Sahay B.S. Supply Chain Management, 1st Edition Macmillan

B.Com: Semester V

| | |
|----------|---------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |



| | |
|----------------------|-------------------------------------|
| Title of the Paper | Industrial Relations and Labor Laws |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-BA-504 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives: To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labor enactments.

Course Outcomes: Upon completion of course, the students will be able to;

CO1a: Understand the concept of Industrial Relation.

CO1b: Comprehend the various aspects of Trade Union.

CO2: Understand the role and applicability of bargaining and participative management.

CO3: Report the aspects of industrial grievances and its resolution.

CO4: Outline the provisions of industrial disputes and factories act.

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | - | 1 | - | 1 | 1 |
| CO1b | | | | | |
| CO2 | - | 3 | - | 2 | 2 |
| CO3 | - | 3 | - | 2 | 2 |
| CO4 | - | 2 | - | 1 | 1 |

| | |
|---------|--|
| Unit -1 | Industrial Relations (IR) Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India IR Role of ILO in Industrial Relations, International Dimensions of IR |
| Unit 2 | Trade Union Trade Union: Origin and growth, unions after Independence, unions in the era of liberalization; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act1926 |
| Unit 3 | Collective Bargaining and Workers' Participation in Management a) Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining b) Workers' Participation in Management: Concept, practices in India, Works Committees, Joint Management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing |
| Unit 4 | Discipline and Grievance Redressal Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; |



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| | salient features of Industrial Employment (Standing orders) Act 1946 |
| Unit 5 | A)The Industrial Disputes Act, 1947: Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure b) The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages. |

Suggested Readings:

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning
2. Arun Monappa, Industrial Relations and Labour Law, McGraw Hill Education
3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House
4. C.S Venkata Ratnam, Industrial Relations, Oxford University Press
5. P.L. Malik's Handbook of Labour and Industrial Law, Vol 1 and 2, Eastern Book Company
6. JP Sharma, Simplified Approach to Labour Laws, Bharat Law House (P) Ltd

Note: Latest edition of text books may be used.

| ELECTIVES - Fifth Semester | | | | | | | | |
|--|------|---------|-----|-----|-----|-----|-----|-------------|
| GROUP3: APPLIED BUSINESS ECONOMICS(V) | | | | | | | | |
| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
| | | | | Max | Min | Max | Min | |



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|--|----------------------|------------------------------------|-------|----|----|----|----|-----|
| | B.Com(H)- ABE-501 | Business & Economic Environment | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)- ABE-502 | Mergers and Acquisitions | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)- ABE-503 | Industrial Economics | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)- ABE-504 | Agriculture Economics | (DSE) | 40 | 14 | 60 | 21 | 100 |

B.Com : Semester V

| | |
|----------------------|---------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Business & Economic Environment |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-ABE-501 |



| | |
|--------------------|-------|
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives:

The student is able to look at the environmental forces, both external and internal and their interaction and effect on businesses.

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

CO1a: To Understand the Concept of Business Environment, Environmental Scanning, and Economy

CO1b: To Analyze the Competition Act, Stock Exchange, SEBI Act, Consumerism, Consumer Protection Act

CO2: To Understand the Concept of Business Environment, Environmental Scanning, and Economy

CO3: To Demonstrate the Concept of MSME

CO4: To Analyze and apply the Concept of GST

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | 1 | 3 | 2 | 2 | 3 |
| CO1 B | | | | | |
| CO2 | 1 | 3 | 2 | 3 | 2 |
| CO3 | 2 | 2 | 2 | 2 | 3 |
| CO4 | 1 | 2 | 3 | 2 | 3 |

| | |
|---------|--|
| Unit -1 | Business Environment-meaning, importance; Environmental Scanning- Meaning, Scope and Process, Internal and External Environment; Internal Factor Analysis Summary (IFAS) and External Factor Analysis Summary (EFAS); Basic Philosophies of Capitalism, Socialism and Mixed Economy. |
| Unit 2 | Competition Act 2002 (with background of MRTP); FEMA Act 2000 (with background of FERA); Stock Exchange, SEBI Act 1992; Consumerism, Consumer Protection Act 1986 (Consumer Protection Bill 2019). |
| Unit 3 | Industrial policy in India, Major Changes; Monetary Policies;Fiscal Policies; Fiscal Responsibility and Budget Management Act 2003; International Monetary Fund; World Bank; Depository System in India; RBI- Roles, Functions; The Insolvency and Bankruptcy Act 2016. |
| Unit 4 | Introduction to MSME- Concept, Evolution, their role and significance in economic development, Policies for MSME, Challenges and Opportunities of MSMEs in the current scenario. |
| Unit 5 | Preparation of Project report on MSME; GST – Concept and its application in various |



| | |
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| | sectors. |
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Suggested Readings:

1. Cherunilam, F. (2010). *Business Environment*. Himalaya Publishing
2. House. Paul, J. (2010). *Business environment*. Tata McGraw-Hill Education.
3. Shaikh, S. (2010). *Business Environment (2/E ed.)*. Pearson Education India.

Note: Latest edition of text books may be used.

B.Com: Semester V

| | |
|----------------------|--------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Mergers and Acquisitions |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-ABE-502 |
| Maximum Marks | 100 |



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|--------------------|-------|
| Internal/ External | 40/60 |
|--------------------|-------|

Learning Objectives The primary objective of the course is to develop a comprehensive understanding of mergers and acquisitions (M&A) from the perspective of the corporate executive.

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

CO1a: Understanding basic concepts of mergers and acquisitions.

CO1b: Acquaint with regulatory environment and its impact on the planning and execution of M&A transactions

CO2: Understanding basic concepts of takeover.

CO3: Know the corporate restructure strategies.

CO4: Demonstrate the concept of International Mergers and Acquisitions as well as key issues therein.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 3 | 2 | 3 | 1 | 1 |
| CO1b | | | | | |
| CO2 | 3 | – | 1 | – | – |
| CO3 | 3 | – | – | 2 | – |
| CO4 | 2 | – | 2 | – | 1 |

| | |
|---------|---|
| Unit -1 | Introduction to Merger and Acquisition: Meaning of mergers and acquisitions (M & A), motives behind the M & A, advantages and disadvantages of M & A, types of mergers and steps for a successful merger, motives behind M & A, process of M & A, reasons for failure, reverse merger, recent Examples of M & A in India, concept of Acquisition and types of Acquisitions, Due Diligence: Concept, Types of Due Diligence. Cross Border Acquisition: Concept, Benefits of Cross Border Acquisitions, Difficulties in Cross Border Acquisition. |
| Unit 2 | Legal issues in M & A, Provision for M & A under Companies Act, 2013, SEBI Buyback of Securities Regulations, SEBI (Substantial Acquisition of shares and Takeover Regulations), SEBI (Delisting of Securities) Guidelines, Provisions of Income Tax Act, Competition Act for M & A |
| Unit 3 | Takeover: Concept, Takeover Defense tactics, Benefits and disadvantages of Takeover Divesture: Concept, benefits, Types of Divesture, Reasons for Divesture Going Private and Leverage Buyout: Concept, Types of Leverage Buyouts. |
| Unit 4 | Corporate restructuring: Concept, significance, forms of restructuring, joint ventures: sell off and spin off, divestitures, equity carve out, leveraged buy outs (LBO), management buy outs, master limited partnership, Limited Liability Partnership (LLP) in India: Nature and 91 incorporations of LLP-De merger- strategic alliance-buyback of shares. |
| Unit 5 | LBOs, MBOs, MLPs and ESOPs - meaning of LBO, MBO, MLP, ESOP, governance and mode of purchase in LBO, key motives behind an MBO, structure of MBO, types of MLP and ESOP, regulations that govern ESOPs. |



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| | International M & A –Introduction of international M & A activity, the opportunities and threats, role of M & A in international trade growth, the external advantages in differential products, impact of government policies and political and economic stability on international M&A decisions, recommendation for effective cross-border M & A. |
|--|--|

Suggested Readings:

1. Aurora, Shetty, Kala, Mergers and Acquisitions, Oxford Publication
2. P. Rajesh Kumar, Mergers & Acquisitions, TMH Publication
3. Prasant Godbole Mergers, Acquisitions and Corporate Restructuring Vikas Publication
4. Bhagaban Das, Debdas Rakshit, Sathya Swaroop Debashish Corporate restructuring: Merger, acquisition and other forms Himalaya Publication
5. Pradip Kumar Sinha Mergers, Acquisitions and Corporate Restructuring Himalaya Publication
6. Mergers, Restructuring And Corporate Control, Fred Weston, Kwang S Chung, Susan E Hoag, 4/e, Pearson Education.
7. Corporate Finance-Theory And Practice – AswathDamodaran – John Wiley & Sons.
8. Takeovers, Restructuring And Corporate Governance, Weston, Mitchell And Mulherin - 4/e, Pearson Education, 2003.
9. Mergers, Ramanujam et al, TMH, 2003. • Advanced Accounts Vol. 2 – Shukla & Grewal, S.Chand& Sons.
10. Mergers and Acquisitions, Rajinder S. Aurora, Kavita Shetty and Sharad R. Kale, Oxford University Press, 2011.

B.Com : Semester V

| | |
|----------------------|----------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Industrial Economics |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-ABE-503 |
| 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:

CO1a: Explain, analyze and predict factors and determinants of Industrial Growth and development

CO2b: Analyze the different forms of business organization and their motives respectively

CO2: Analyze Regional disparity and development policies in India

CO3: Examine competition policy and its features in the India

CO4: Evaluate industrial growth after independence to and now

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 3 | 2 | 3 | 1 | 1 |
| CO1b | | | | | |
| CO2 | 3 | 2 | 1 | – | 2 |
| CO3 | 3 | – | – | 2 | – |
| CO4 | 2 | –1 | 2 | – | 1 |

| | |
|---------|--|
| Unit -1 | Industry and Economic Development Introduction, The meaning of Industrialization: Characteristics of Industrialization , Pattern of Industrialization, Urge/Role of Industrialization: Determinants of Industrial Growth, Economic Factors, Non-Economic Factor , Factor Inhibiting Industrialization/Problems, and International Measures: Role of Industrial Countries, Plant Firm, And Industry: Concept of plant, firm and Industry, Classification of Industry. |
| Unit 2 | Organizational Form and Alternative Motives of the Firm Introduction, Types of Organizational form: Private sector (Individual ownership and Collective ownership) , Joint sector , Public sector (Departmental organization, Statutory corporations and Government companies), Business Motives: Profit Maximization, |
| Unit 3 | Industrial location and regional imbalance 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 | Competition Policy Introduction, General Features of Industrial Policy, Competition Policy, Co-Ordination of Industrial Policy with other Policies Indian industry: Small Scale Industry, Introduction, Key role of SSI in the Indian economic structure, Policy issue and performance Industrial sickness: Introduction, Reasons for Sickness in Small Scale Industry, Remedies |
| Unit 5 | Industrial growth in India Introduction, Trend and prospects of Indian industry after independence, Productivity and performance constraints. |



Suggested Readings:

1. Ahluwalia, I. J. (1985), Industrial Growth in India – Stagnation since 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 of Indian Industry”, in Indian Growth and Stagnation - The Debate in India Ex. Deepak Nayyar, Oxford University Press.
4. Ferguson, Paul R. and Glenys J. Ferguson, (1994), Industrial Economics - Issues and Perspectives, Macmillan, London.
5. Shepher, 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 of PEs in India: A Conceptual Approach”, in Public Enterprises in India - 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, Ed Mathur B. L., Arihant Publishing House, Jaipur.

Note: Latest edition of text books may be used.

B.Com: Semester V

| | |
|----------------------|-----------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Agriculture Economics |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-ABE-504 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |



Learning Objectives: Students should be able to use concepts, approaches, and methods from Agricultural Economics curricula in their career or future studies to understand and evaluate issues, plans, or projects

Course outcomes: After this subject the students will be able to:

CO1(a): Understand the concept of agriculture and allied Services in farm and non farm sector

CO 1(b): Evaluate how agro based industries helps in rural infrastructure and Economic development

CO2: Assess India's agrarian relations and land reforms

CO3: Evaluation of technical changes in Agriculture

CO4: Analyze the growth of agriculture sector in India

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a: | – | 3 | – | 3 | 2 |
| CO1b: | | | | | |
| CO2: | – | 2 | – | 3 | 1 |
| CO3: | – | 3 | – | 2 | 1 |
| CO4: | – | 2 | – | 3 | 1 |

| | |
|---------|--|
| Unit -1 | <p>Rural Economy of India Structure of the Indian Economy: Place of agriculture in rural economy; Composition of the Indian rural economy; farm sector, and non-farm sector Diversification of agriculture: Agriculture and allied activities (fisheries, horticulture, floriculture); Forestry in India: Its growth, problems and state policies; Cattle wealth of India and dairying</p> |
| Unit 2 | <p>Development of Agriculture Rural Industrialization: Food processing industries and agro-based industries, development of rural infrastructure Role and importance of agriculture in Economic Development: linkages between the agricultural sector and the non-agricultural sector, changing nature of linkages</p> |
| Unit 3 | <p>Agrarian Relations and Land Reforms in India Agricultural resources in India: land utilization and cropping pattern; Irrigation in India; Command area development and flood control; Trends in agricultural growth and agricultural productivity; Pattern of Agricultural development: regional variation Agrarian Relations: historical evolution and land reforms programme during 1950s and 1960s; Land Reforms: programme and performance during 1970s and after.</p> |
| Unit 4 | <p>Technology and Streams Technology in agriculture: traditional techniques and practices, HYV Seeds — fertilizers, water technology (green revolution); Sustainable agriculture; Emerging trends in agricultural technology; Dry land farming, use of bio-technology techniques. Agricultural finance in India: Importance; types of requirements; sources: non-institutional and institutional: existing rural credit delivery system (multi-agency approach)</p> |
| Unit 5 | <p>70 Years of Indian Agriculture</p> |



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| | <p>Agricultural marketing in India: markets and marketing functions, channels of distribution of various commodities; regulated markets and warehousing; Role of cooperatives in Agriculture.</p> <p>An overview of agricultural development; Under-employment and unemployment in the rural economy; Globalization of Indian Economy and its effects on Indian agriculture.</p> |
|--|--|

Suggested Readings:

1. Bilgrami, S.A.R. (2000), An Introduction to Agricultural Economics, (2nd edition), Himalaya Publishing House, Mumbai.
2. Sadhu, A.N. and J. Singh (2000), Agricultural Problems in India, (3rd edition), Himalaya Publishing House, Mumbai.
3. Sundaram, I.S. (1999), Rural Development, (3rd Edition), Himalaya Publishing House, Mumbai. Economics 62
4. Government of India, Economic Survey (Annual), New Delhi.
5. Government of India, Ninth Five Year Plan (1997-2000), Vol. I & II, Planning Commission, New Delhi.
6. Reserve Bank of India, Hand Book of Statistics on Indian Economy (Annual).
7. Soni, R.N. (2000), Leading Issues in Agricultural Economics, Arihant Press, Jalandhar.

Note: Latest edition of text books may be used.

| ELECTIVES - Fifth Semester | | | | | | | | |
|---|-----------------|--|------------|------------|------------|------------|------------|--------------------|
| GROUP4: BANKING AND INSURANCE(V) | | | | | | | | |
| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
| | | | | Max | Min | Max | Min | |
| | B.Com(H)-BI-501 | Principles and Practices of Life Insurance | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-BI-502 | Functional Aspects of Banking | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-BI-503 | Insurance Laws and Environment | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-BI-504 | E-Banking | (DSE) | 40 | 14 | 60 | 21 | 100 |



B.Com: Semester V

| | |
|----------------------|--|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Principles and Practices of Life Insurance |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-BI-501 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective

To impart the students with knowledge about the life insurance and enumerate its main characteristics, provisions and principles.



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

CO1a-Acquire Knowledge regarding insurance contract in essentials and classification

CO1b-Understand the role and power of agent in the insurance industry

CO2- Obtain Knowledge about life insurance products, reinsurance and provisions of underwriting

CO3-Demonstrate the know how of the insurance documentations and provision of life insurance claims

CO4- Acquaint about the life insurance organization and legislative bodies of life Insurance contract.

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | | 1 | 2 | 3 | 1 |
| CO1 B | | | | | |
| CO2 | 2 | | 1 | | |
| CO3 | 3 | 2 | | | 2 |
| CO4 | | 2 | | 1 | |

| | |
|---------|--|
| Unit -1 | <p>Introduction to Insurance</p> <p>Meaning, characteristics and principles of insurance, Role of insurance in economy and society, Advantage of insurance, insurance contract, Essentials of insurance contract, Classification and types of insurance, Economic basis of life and health insurance.</p> |
| Unit 2 | <p>Classification of Insurance</p> <p>Classification and types of insurance, Comparison between life and general insurance, Fundamental principles of life insurance, Rules of life insurance contract construction, Powers of the agent, Agent's liability to principal for misconduct, Provisions protecting the policy owner, Provisions providing policy owner flexibility; Settlement options, Assignment provision etc., Provisions protecting the insurance company.</p> |
| Unit 3 | <p>Life Insurance Products and Underwriting</p> <p>Life insurance products: Basic products, Traditional products, Reinsurance. Underwriting: The origin of underwriting, Definition, Objectives, Principles, Underwriting process, Need for underwriting, Underwriting authority, Underwriting activities, Underwriting policy, Underwriting guides, Rate making, Underwriting results.</p> |
| Unit 4 | <p>Insurance Documents and Life Insurance Claims</p> <p>Insurance Documents: Policy conditions, Loan (Privilege), Revival, Alteration (Privilege and Condition), Assignment (Privilege)</p> <p>Life Insurance Claims: Survival Benefit Claim, Maturity Claim, Death Claim Ex</p> |



| | |
|--------|--|
| | Gratia Claim, Claims Concession, Accident Benefit, Extended Permanent Disability Benefit. |
| Unit 5 | <p>Insurance Organization and Legislative Matters</p> <p>Insurance Organization: Introduction to Office Layout, New Business Department, Sales Department, Human Resource Department, Marketing Department, Office Service Department, Policy Servicing Department, Account Department, Planning Department, Information Technology Department, Claims Department, Actuarial Functions Department, Vigilance Department, Audit Department.</p> <p>Legislative Matters: (In Special Context to Life Insurance)</p> <ul style="list-style-type: none">• Indian Contract Act, 1872 (Law Relating to Contracts)• Negotiable Instrument Act, 1881• Transfer of Property Act, 1882• The Indian Stamps Act, 1999• Insurance Act, 1938• Life Insurance Corporation of India Act, 1956• Income Tax Act, 1961 |

Suggested Readings:

1. Vaughan E. J, Vaughan T.M. Fundamentals of Risk and Insurance. Wiley, 2003
2. Willey N. Principles and Practice of Life Insurance. Spectator Company, 2013
3. Krishnaswamy, Principles & Practice of Life Insurance, Excel books, 2016
4. Pal K, Bodla B. S., Garg M. C., Insurance Management Principles and Practices. Deep & Deep Publications, New Delhi, 2017
5. Dar A. A., Insurance in India: Principles and Practices. create space publishing, 2017
6. Kutty S. K, Managing Life Insurance. PHI Learning, 2008

Note: Latest edition of text books may be used.



B.Com: Semester V

| | |
|----------------------|-------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Functional Aspects of Banking |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-BI-502 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives:



The objective of this course is to help students to gain the fundamentals of Bank management, overall communication process, business ethics and challenges and provide relevant financial accounting career skills applying both quantitative and qualitative knowledge to their future careers in banking sectors.

Course Outcomes: On completion of the course, the student will be able to-

CO1a: Understand the concept and working of development banks in India.

CO1b: Analyze the function and importance of different development banks and subsidies provided to SME's

CO2: Comprehend the methods adopted by banks to deliver their services.

CO3: Understand the working of back office operations and importance of CRM in banking

CO4: Review the interbank payment system and digital money transfer used in banking

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | 3 | 2 | 2 | 2 | 3 |
| CO1 B | | | | | |
| CO2 | 1 | 2 | 1 | 2 | 1 |
| CO3 | 2 | 2 | 2 | 1 | 1 |
| CO4 | 1 | 2 | 2 | – | – |

| | |
|--------|--|
| UNIT 1 | Introduction: Origin of development banks-Meaning- scope and importance in the economy- Structure and functions of development banks-Difference between development banks and commercial banks-Development banks and merchant banks. Branch Operation and Core Banking - Introduction and Evolution of Bank Management – Technological Impact in Banking Operations – Total Branch Computerization – Concept of Opportunities – Centralized Banking – Concept, Opportunities, Challenges & Implementation. |
| UNIT 2 | Development Banks in India: Origin-Growth-Pre-Independence and Post-Independence and lending policies-The role-coverage-functions-importance in industrial growth- Working of IDBI-IFCI-SIDBI-STCs-UTI-NABARD- RBI and Government Initiative- Subsidies for SMEs |
| UNIT 3 | Delivery Channels: Overview of delivery channels, Automated Teller Machine (ATM), Phone Banking, Call centres, Internet Banking, Mobile Banking, Payment Gateways, Card technologies, MICR electronic clearing. |
| UNIT 4 | Back office Operations: Bank back office management – Inter branch reconciliation – Treasury Management – Forex Operations – Risk Management – Data centre Management – Network Management – Knowledge Management (MIS/DSS/EIS) – Customer Relationships Management (CRM). |
| UNIT 5 | Interbank Payment System: Interface with Payment System Network, Structured Financial Messaging system, Electronic Fund transfer, RTGSS, Negotiated Dealing Systems & Securities Settlement Systems, Electronic Money, E Cheques. Contemporary Issues in Banking Techniques: Analysis of Rangarajan Committee |



| | |
|--|--|
| | Reports – E Banking - Budgeting – Banking Software’s – Case study: Analysis of Recent Core Banking Software. |
|--|--|

Suggested Readings:

1. Financial Services Information Systems-Jessica Keyes Auerbach publication; 2 nd edition (March 24, 2000) (Text Book)
2. Banking Technology – Indian Institute of Bankers Publication
3. Pradeeb Dubey, Developmnet Banking in India, Raj Publications (2012)
4. F. S. Mishkin and S. G. Eakins, Financial Markets and Institutions, Pearson Education, Latest Edition.
5. Advance Bank Management, Macmillan Publishers India Limited, 2010

Note: Latest edition of text books may be used.

B.Com: Semester V

| | |
|----------------------|--------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Insurance Laws and Environment |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-BI-503 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives: To enable the students gain insights into the insurance sector in the country as well as various laws associated with it along with the prevailing environment.

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



CO1 a: Explain insurance business, legal framework of insurance laws and regulations and insurance business environment in the country.

CO1 b: Understand about the conduct of Insurance Business in India

CO2: Evaluate various types of Insurance and financial environment’s effect on the growth of Insurance.

CO3: Analyze the Legal aspects related to insurance sector in India.

CO4: Develop the knowledge of the global insurance environment

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | 3 | 3 | – | 2 | 3 |
| CO1 B | | | | | |
| CO2 | 3 | 3 | 3 | 3 | – |
| CO3 | – | 3 | – | 3 | 3 |
| CO4 | – | 2 | 2 | 2 | 3 |

| | |
|--------|---|
| UNIT 1 | Introduction of Insurance Definition, History and development of Insurance in India, Insurance sector reforms, Role of insurance in Indian market, Comparison of Life Insurance with other forms of insurance, Global Picture of Insurance, Globalization and its impact on India. |
| UNIT 2 | Basic Concepts of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Insurable interest, Indemnity, Proximate cause, Subrogation and contribution. |
| UNIT 3 | Legal Aspects of insurance Contract, Types of insurance: Life and Non-life: Types of Insurance, Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance, Online Insurance, Re-insurance, Risk and return relationship, Bancassurance. |
| UNIT 4 | Legal Framework: Regulatory Framework of Insurance: Introduction, Role, power and functions of IRDA, IRDA Act 1999 & Insurance Act, 1938. |
| UNIT 5 | Insurance Business Environment: Business environment – Internal environment – external environment, Legal and economic Environment – Financial environment – commercial environment –Environmental impact on Insurance business, Role of Insurance Companies. |

Suggested Readings:

1. Gupta, P. K. Fundamentals of Insurance. Mumbai: Himalaya Publication.
2. Mishra, S. B. and Mishra M. N. Insurance Principles and Practice. New Delhi: S. Chand Publishers.
3. Murthy K. S. N. and Sharma K. V. S. Modern Law of Insurance in India. New Delhi: N M Tripathi Pvt. Ltd.
4. Sreenivasan, M. N. Principles of Insurance Law. Lucknow: Eastern Book Company.



Note: Latest edition of text books may be used.

B.Com: Semester V

| | |
|----------------------|-----------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | E-Banking |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-BI-504 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective: To familiarize the students about banking in a digitalized environment with prime focus on the need for digitalization of banking industry, innovative banking products, banking management in a technological environment and banking and information security

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

CO1a: Comprehend the concept of E-Banking and Future of E-Banking in India



CO1b: Understanding Electronic Payment System and outlining the working of Payment gateway system.

CO2: Analysing the legal issues in E-Banking/Mobile Banking and evaluating Major issues related with cyber security.

CO3: Summarizing possible solutions/procedures to enhance e-banking/mobile banking security controls

CO4: Associating knowledge e –builder solution with e-locking techniques.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 1 | 2 | 1 | 1 | 1 |
| CO1b | 1 | 1 | 2 | 1 | - |
| CO2 | - | 1 | 2 | 1 | 1 |
| CO3 | 1 | 2 | 1 | 3 | 1 |
| CO4 | - | 1 | 2 | 1 | - |

| | |
|--------|---|
| UNIT 1 | Introduction: Concept, Definition & Origin of E-Banking, Scope and Type of E-Banking – Internet Banking, Mobile Banking etc., Issues and Challenges in E-Banking, Advantages and Limitations of E-Banking, Future of E-Banking in India. Electronic Banking: Traditional Banking Vs E-Banking. |
| UNIT 2 | Electronic Payment System: Concept of Electronic Payment, Basic elements of electronic payment system, Types and methods of Electronic Payment Systems – Electronic Cash, Electronic Cheque, EFT, RTGS, Debit Card, Credit Card, Smart Card, Working of ATM, electronic or digital wallet, digital signature (procedures, working and legal provisions), Concept of Payment Gateway and working of payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments. |
| UNIT 3 | Cyber Security and Legal Issues: Cyber Crimes & Security, Cyber Attacks – Trojan, Virus, Worm, Spam, Hacking – Phishing, IP Spoofing, Safety Measures – Firewalls, Intrusion Detection Systems, Secure Sockets Layer, Authentication & Assurance of Data Integrity, Cryptography, Digital Signatures Overview of Information Technology Act – 2000 |
| UNIT 4 | E-Banking Security: Introduction need for security, Security concepts, Privacy, Findings on Security-Attack-Cybercrimes-Reasons for Privacy, Tampering-Encryption –Meaning, the encryption process-may appear as follows –Cryptogram, Cryptanalyst, cryptography, Types of Cipher systems –Code Systems-Cryptography-Cipher-Decipher-Jumbling-Asymmetric-Crypto System-Data Encryption Standard (DES). |
| UNIT 5 | E-Builder Solutions-Digital certificate, Digital Signature &Electronic Signature-E- |



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| | Security solutions, solutions providers, E-locking technique, E-locking services, Netscape security solutions- Pry Zone – E-software security Internet-Transactions- Transaction security, security devices, Public Key Infrastructure-(PKI)-Firewalls Secure Ledger-(FSL)-Secure Electronic Transaction(SET). |
|--|--|

Suggested Readings:

1. C.S. Rayudu (2018), E-Commerce E-Business, Himalaya Publishing House. ISBN Number : 978-93-5142-906-7
2. Bhushan Dewan (2001), E-Commerce. S. Chand Limited. ISBN: 9788121920834
3. P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning. Sixth Edition. Print Book ISBN: 9789389347272
4. E-Commerce, Fundamentals and Applications (2007). Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang. John Wiley & Sons. ISBN: 9788126514694
5. E-Commerce (2018). Laudon Kenneth C, E-Commerce, Pearson Education India. 14th Edition
6. Schneider G. (2017), Electronic Commerce, Cengage
7. Bhaskar, B., E-Commerce, Tata McGraw-Hill Education. ISBN: 9780070264328

Note: Latest edition of text books may be used.

| ELECTIVES - Fifth Semester | | | | | | | | |
|--|---------------------|-----------------------------------|-------|-----|-----|-----|-----|-------------|
| GROUP5: INTERNATIONAL BUSINESS(V) | | | | | | | | |
| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
| | | | | Max | Min | Max | Min | |
| | B.Com(H) -IB-501 | International Business Management | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H) -IB-502 | International Trade Operations | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H) -IB-503 | International Logistics | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H) -IB-504 | Export – Import Documentation and | (DSE) | 40 | 14 | 60 | 21 | 100 |



| | | | | | | | | |
|--|--|-----------|--|--|--|--|--|--|
| | | Procedure | | | | | | |
|--|--|-----------|--|--|--|--|--|--|

B.Com: Semester V

| | |
|----------------------|-----------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | International Business Management |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-IB-501 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |



Learning Objective:The objective of this course is to provide an understanding of the function of International Business, covering the concepts, theories, Environments, International Marketing Mix and various International Economic Institutions.

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

CO1a: To disseminate fundamentals of international business with respect to foreign trade/international business

CO1b: To understand business environment at different levels

CO2: Analyse the principle involved in international marketing mix

CO3: To acquire knowledge of theories of international trade

CO4: To understand and evaluate International economic institutions

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | - | 3 | - | 2 | 2 |
| CO1b | | | | | |
| CO2 | - | 3 | - | 2 | 1 |
| CO3 | - | 3 | - | 2 | 1 |
| CO4 | 1 | 3 | 1 | 2 | 1 |

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| | |
|--------|--|
| UNIT 1 | INTRODUCTION TO INTERNATIONAL BUSINESS Definition, Concepts Need (why to go International), Types of International Business, Globalization: Implication and Impact on Indian Market; Methods of entering into foreign market; Euro Currency Market. |
| UNIT 2 | NATIONAL AND INTERNATIONAL BUSINESS ENVIRONMENT Nature of International Business Environment; Political Environment; Economic Environment; Socio- Culture Environment and Indian Values, technological Environment; Trading Environment: Trade Barriers and Non- trade barriers present in India |
| UNIT 3 | INTERNATIONAL MARKETNG MIX Product: Definition and Concepts, NPD, Comparison of PLC and IPLC; International Pricing: Concepts, Objectives, Factor affecting Pricing, Methods; Distribution: Channels and Channel Management; Promotion Mix and its Ethical Dimensions. |
| UNIT 4 | THEORIES OF INTERNATIONAL TRADE Production Possibility Curve, Absolute Advantage theory, Comparative Advantage theory, Modern Theory of Trade, Factor Endowment Theory. |
| UNIT 5 | INTERNATIONAL ECONOMIC INSTITUTIONS International Monetary Fund (IMF), International Bank for Reconstruction and Development (IBRD), World Intellectual Property Organizations (WIPO), World Trade Organization (WTO). History of India’s Participation in various Economic |



| |
|---------------|
| Institutions. |
|---------------|

Suggested Readings:

1. Aswathappa, A. (2005). *International Business, 2e*. Tata McGraw-Hill Education.
2. Cherunilam, F. (2020). *International business*. PHI Learning Pvt. Ltd..
3. Justin, P. (2007). *International business*. Prentice Hall of India Private Limited.

Note: Latest edition of text books may be used.

B.Com : Semester V

| | |
|----------------------|-----------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Management of International Trade |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-IB-502 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |



Learning Objective: The objective of this course is to provide an understanding of the function of International Trade Operations covering the concepts of Trade Agencies, International Economic Operations and integrations. The subject also covers FDI, FII, Globalization and MNC's.

Course Outcomes: on completion the course the student will be able to

CO1a-Gain understanding of International Trade Operations through Model , Barriers of International trade .

CO1b-Comprehending the Causes of Disequilibrium.

CO2-Determining various regional trade intergrations

CO3-Multinational Cooperation and its effect on Indian Culture and develop the understanding of foreign direct investment.

CO4-Current trends across the world

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 1 | 2 | 2 | 2 | 3 |
| CO1b | | | | | |
| CO2 | - | 1 | 2 | 1 | 2 |
| CO3 | - | - | - | - | - |
| CO4 | - | 2 | 2 | 1 | 3 |

| | |
|--------|---|
| UNIT 1 | INTERNATIONAL TRADE OPERATIONS Bilateral v/s multilateral trade agencies for multinational trade. IOL model of international trade. Barriers in International Trade. |
| UNIT 2 | BALANCE OF PAYMENT Introduction, Meaning, Accounts; Disequilibrium in balance of payment, causes, kinds and Implications of BOP Disequilibrium. |
| UNIT 3 | REGIONAL ECONOMIC INTEGRATIONS Preferential Trade Areas, Free Trade Agreements, European Union, NAFTA, SAARC, ASEAN, & SAFTA, BRIC, CIS, COMESA, APEC, OPEC |
| UNIT 4 | INTERNATIONAL CAPITAL FLIGHT Multinational Cooperation and its effect on Indian Culture, Transfer of technology, FDI and FII, Global investment scenario. |
| UNIT 5 | GLOBALIZATION AND INDIA India in global setting: Global Trade, Liberalization and Integration with Global Economy, Globalization of Indian Business: Obstacles, Factors Favoring Globalization, Strategies. |



Suggested Readings:

1. Gandolfo, G. (2014). International trade theory and policy. Springer.
2. Krugman, P. R., Melitz, M. J., & Obstfeld, M. (2018). International trade: theory and policy. Pearson.
3. Ohlin, B. (1935). Interregional and international trade. Harvard University Press, Cambridge.

Note: Latest edition of text books may be used.

B.Com: Semester V

| | |
|----------------------|-------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | International Logistics |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-IB-503 |
| Maximum Marks | 100 |



| | |
|--------------------|-------|
| Internal/ External | 40/60 |
|--------------------|-------|

Course Objectives: To provide an understanding of the function of Logistics, Various Concepts of Logistical Information System, Importance Transportation, warehousing in Logistics, Packaging and Material Handling. Along with this the subject provides the information about ships and shipping Industry and various ports of World.

Course outcomes: on completion the course the student will be able to:

CO1(a): Understand and implement the functions and concepts of Logistics.

CO1(b): Implement information system for forecasting logistical processes.

CO2: Take decisions associated with selection warehouses and modes of transportation.

CO3: Select and implement best practices for containerization and packaging.

CO4: Select best way to ship the package using most feasible mode.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a: | 2 | 2 | 2 | 3 | - |
| CO1b: | | | | | |
| CO2: | 2 | 2 | 2 | 0 | 0 |
| CO3: | 3 | 2 | 1 | 1 | 3 |
| CO4: | 2 | 2 | 2 | 0 | 0 |

| | |
|--------|---|
| UNIT 1 | Introduction to Logistics: Overview, Meaning and Concepts of Logistics. Difference between Logistics and SCM; Customer service: concept and Customer Satisfaction. |
| UNIT 2 | Logistics Information System: Introduction, Nature, Components Principles of Evaluating Information System; Forecasting Methods & Process. |
| UNIT 3 | Transportation and Warehousing Modes of Transportation, Principles, Participants in Transportation Decision, Model Characteristics and Transport Economics Decision; Warehousing: need, Principles and Types |
| UNIT 4 | Packaging and Material Handling Packaging Perspectives, Packaging for Material Handling Efficiency: Package Design, Containerization/Unitization, Communication; Material Handling: Considerations, Mechanized System, Automated and Semi automated Systems |
| UNIT 5 | Carriage of Goods by Sea and Land, Conference Shipping, Charter Shipping and Non-Conference Shipping, Types of Ships, Major Sea Routes, Major Ports of India and World |

Suggested Readings:



1. Bowersox, D. J., & Closs, D. J. (1996). *Logistical management: the integrated supply chain process*. McGraw-Hill College.
2. Buurman, J. (2002). *Supply chain logistics management*. McGraw-Hill.
3. Lun, Y. V., Lai, K. H., & Cheng, T. E. (2010). *Shipping and logistics management*. London: Springer.
4. Sudalaimuthu, S., & Raj, S. A. (2009). *Logistics management for international business: text and cases*. PHI Learning Pvt. Ltd.
5. Wood, D. F., Barone, A., Murphy, P., & Wardlow, D. (2012). *International logistics*. Springer Science & Business Media.

Note: Latest edition of text books may be used.

B.Com: Semester V

| | |
|----------------------|---|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Export – Import Documentation and Procedure |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-IB-504 |
| Maximum Marks | 100 |



| | |
|--------------------|-------|
| Internal/ External | 40/60 |
|--------------------|-------|

Learning Objectives: The objective of the paper is to enable students to learn about dynamics of the export and import business. After completion of the course, the student will be able to perform documentation process required for import and export. The student will learn about complexities involved with export import documentation and resolve the issues faced by importers and exporters.

Course outcomes: On the completion of the project, report student will be able to:

CO1(a): Explain the concepts in custom clearance in international business with respect to foreign trade

CO1(b): Apply the current documentation phenomenon and to evaluate the global business environment in terms of economic, social, and legal aspects

CO2: Analyze the principle of international payments and incoterms

CO3: Integrate concept in custom clearance concepts with the functioning of global trade

CO4: demonstrate the role of various Exim associations in failing subsidies and credit facility.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a: | 3 | 3 | — | 1 | 1 |
| CO1b: | | | | | |
| CO2: | 1 | 1 | 2 | 2 | 1 |
| CO3: | 1 | 1 | 1 | 3 | 2 |
| CO4: | 2 | 2 | 1 | 2 | 3 |

| | |
|--------|---|
| UNIT 1 | Export Management: Meaning and definition of export management, Major activities in export management, National and Individual Need for export, Benefits from export Features of export management, Role of export manager Export Procedures: Export Marketing process, Source of information related to exports |
| UNIT 2 | Access to International Market: Modes of entering into International market, Modes of international business, Types of export organizations; Process of execution of export order; Selection of product for export, Factors affecting product selection, Procedures of selecting overseas markets; Setting up an export firm, Various organizations and export marketing channels |
| UNIT 3 | Export Import Documentation: Importance, Categories- Principle, Auxiliary, Export and Import Documents, Relevance of Documentation, Proforma of basic documents, Incoterms in Export Management: Importance, categories, steps of global logistics, groups in Incoterms, Clearing and forwarding agents: Functions and Importance. |
| UNIT 4 | Exim Bank: history, objectives, features, functions, Exim Bank of India. Export finance: importance, pre shipment finance and its features, post shipments finance and features. |



| | |
|--------|--|
| | Export pricing: factors determining export pricing, export pricing quotations, export pricing strategies, Marginal cost pricing, break even pricing, penetration pricing policy |
| UNIT 5 | Export Assistance of India: Introduction, Importance of Export Assistance, Export Promotion Measure in India, Expansion of Production Base for Exports, Export Houses Status for Export of Services; Rendering Exports Price Competitive; Fiscal Incentives; Financial Incentives; Strengthening Export Marketing Effort, 100% Export Oriented Units (EOUs); Facilities for Units in EOUs, EPZs, EHTPs & STPs. |

Suggested Readings:

1. Bade, D. (2015). *Export/import procedures and documentation*. Amacom.
2. Gopal, C. R. (2006). *Export Import Procedures-Documentation and Logistics*. New Age International.
3. Kumar, A. (2005). *Export and Import Management*. Excel Books India.

Note: Latest edition of text books may be used.

| ELECTIVES - Fifth Semester | | | | | | | | |
|-----------------------------------|-----------------|--------------------------|-------|-----|-----|-----|-----|-------------|
| GROUP6: E- Commerce (V) | | | | | | | | |
| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
| | | | | Max | Min | Max | Min | |
| | B.Com(H)-EC-501 | Digital Marketing | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-EC-502 | IT Trends and Technology | (DSE) | 40 | 14 | 60 | 21 | 100 |



| | | | | | | | | |
|--|---------------------|----------------------------------|-------|----|----|----|---------------|-----|
| | B.Com(H)- EC-503 | Introduction to Cyber securities | (DSE) | 40 | 14 | 60 | ²¹ | 100 |
| | B.Com(H)- EC-504 | Web Designing (introduction) | (DSE) | 40 | 14 | 60 | ²¹ | 100 |

B.Com: Semester V

| | |
|----------------------|-------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Digital Marketing |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-EC-501 |
| 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:

CO1a: Understand the concepts of Digital Marketing.

CO1b: Illustrate a better understanding of the basics of Internet and its applications to websites and digital businesses

CO2: Apply the knowledge of Google analytics and Google Data Studio to monitor traffic and achieve the goals.

CO3: Apply the knowledge of content creation, content management and deployment on social media platforms

CO4: Develop Google Adwords & create campaigns for Digital Marketing.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | | 2 | 1 | 3 | 3 |
| CO1b | – | | | | |
| CO2 | – | 3 | 1 | 3 | – |
| CO3 | – | 3 | – | 2 | 2 |
| CO4 | – | 3 | 1 | 1 | 3 |

| | |
|---------|--|
| 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 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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B.Com: Semester V

| | |
|----------------------|--------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | IT Trends and Technology |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-EC-502 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |



Learning Objectives:

The main objectives of this course are to:

1. To understand the importance of managing information in the modern era
2. To provide insight about various forms of computing and application development
3. To provide knowledge about various communication technologies
4. To introduce various IT based applications among students
5. To acquaint students with IT related trends and ethical constraints of information technology

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

CO1a: Understand the use of E-governance with respect to business

CO1b: Understand and analyze the role of cyber security to secure data on internet

CO2: Analyze and demonstrate the emerging trends of communication technology used in businesses

CO3: Demonstrate and Analyze the role of MIS data to be used in fact-based business decision making

CO4: Understand the Fundamental concepts of block chain and cloud computing used for businesses

| CO-PO Matrix -IT Trends and Technologies | | | | | |
|---|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | - | - | - | - | 2 |
| CO1b | 2 | 2 | 2 | 2 | 3 |
| CO2 | 2 | 2 | 2 | 2 | 2 |
| CO3 | 2 | 3 | 3 | 3 | 3 |
| CO4 | - | 3 | 3 | 3 | 3 |

| | |
|---------|---|
| Unit -1 | E-Governance, E- Democracy, Government Efforts to Encourage Citizen Participation, PPP Model, E-Governance Websites & Services, Digital Locker, Digital Library. |
| Unit 2 | Cyber Security: Introduction To Cyber Security; Types Of Cyber Crime: Email Fraud, Phishing, Spoofing, Hacking, Identity Theft; Types of Virus: Spyware, Malware, Spam Mail, Logic Bombs, Denial Of Service; Cyber Security: Firewall, Antivirus, VPN, Encryption and Decryption. |
| Unit 3 | Introduction to Wireless Communication, Blue Tooth, Wifi, Wimax, Lifi, Mobile Technology, 2G, 3G, 4G, 5G Services, IMEI, SIM, IP Telephony, Soft Phone, Voice Mail, Ad- Hoc & Sensor Networks, GIS, ISP, Mobile Computing, |
| Unit 4 | Introduction To MIS, System Development Life Cycle, Various Phases Of System Development, Considerations For System Planning, Initial Investigation, Determining Users Requirements And Analysis, Fact Finding Process And Techniques, Data Analysis, Data Dictionary, Decision Table, Decision Tree & Form Design Process. |
| Unit 5 | Block chain: Introduction, overview, features, limitations and application areas fundamentals of Block Chain. Crypto currencies: Introduction, Applications and |



| | |
|--|--|
| | uses; Cloud Computing introduction, use and Application; Augmented Reality and its uses; |
|--|--|

Suggested Readings:

B.Com: Semester V

| | |
|----------------------|----------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Introduction to Cyber Securities |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-EC-503 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Course Objectives:



- 1 Understand the fundament concepts of Cyber and Information Security
- 2 Gain the knowledge of different types and working of malware and security hazardsincident of real-world.
- 3 Understand cryptography techniques and apply them for secure data communicationand authentications
- 4 Understand the working of Firewall.
- 5 Understand the concept of cyberspace and cyber-crime and digital signature

Course Outcomes:

CO1a: Understand the fundament concepts of Cyber and Information Security

CO1b: Understand cryptography techniques and apply them for secure data communication and authentications

CO2: Understand Security threats wrt Cyber Security

CO3: Understand the concept of cyber-crime and digital signature

CO4: Understand Cyber Laws & offences under IT-ACT

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | 1 | 1 | 3 | 3 | 3 |
| CO1 B | | | | | |
| CO2 | - | 2 | 1 | 3 | 2 |
| CO3 | - | 3 | 2 | 1 | 3 |
| CO4 | 3 | 1 | 2 | 1 | 3 |

| | |
|---------|---|
| Unit -1 | Information security: overview, information security importance, information securitycomponents. Threats to information system- external and internal thread, security threat andvulnerability- overview, malware, type of malware: virus, worms, trojans, rootkits, robots,adware’s, spywares, ransom wares, zombies etc., desktop security |
| Unit 2 | Application security - database security, e- mail security, internet security, principles ofsecurity- confidentiality, integrity, availability, introduction to cryptography- symmetric keycryptography, asymmetric key cryptography, message authentication, applications ofcryptography. Security technology- firewall, type of firewall, firewall benefits, VPN, antivirussoftware. |
| Unit 3 | Cyberspace - cloud computing &security, social network sites security, attack prevention passwords, protection against attacks in social media, securing wireless networks, securitythreats. |
| Unit 4 | Cybercrime - concept of cybercrime, type of cybercrime, phishing, cyber-crime prevention, casestudy, security threats to e- commerce- electronic payment system, Digital Signature– digital signature process. |
| Unit 5 | Introduction to Cyber Laws - E-Commerce and E-Governance - Certifying Authority and Controller - Offences under IT Act- Computer Offences and its penalty under IT Act 2000 - Intellectual PropertyRights in Cyberspace. |



References:

- Allan Friedman and P. W. Singer, Cyber Security and Cyber war: What Everyone Needs to Know by Published Oxford University
- Don Franke, Cyber Security Basics: Protect Your Organization by Applying the Fundamentals by Publisher CreateSpace Independent Publishing Platform, 2016
- Mayank Bhushan, Fundamental of Cyber Security

B.Com: Semester V

| | |
|----------------------|-----------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Fifth |
| Title of the Paper | Web Designing |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-EC-504 |
| 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:

CO1a: Display a good understanding of the basics of web page structuring and designing

CO1b: Demonstrate an in-depth understanding of basics of HTML

CO2: Exhibit the knowledge of basic and advanced elements of HTML

CO3: Demonstrate the usage of CSS while designing a web page

CO4: Develop an effective and well-structured website for displaying their personal portfolio

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | | | | | |
| CO1b | 1 | 1 | 1 | 2 | 2 |
| CO2 | 1 | 1 | 1 | 1 | 3 |
| CO3 | 1 | 1 | 1 | 1 | 3 |
| CO4 | 2 | 2 | 2 | 1 | 3 |

| | |
|---------|---|
| 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 | Abut 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; 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">• Showcase your work samples and skills with your name and pictures• In your header section mention some menus like:<ul style="list-style-type: none">○ Home○ About○ Contact○ Work or Services○ Gallery• At the top add one of your images and introduce yourself there• At last add a footer containing contact information or social media account• Header & Footer must be same for every web page of your portfolio |
|--------|--|

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

| ELECTIVES - Sixth Semester | | | | | | | | |
|--------------------------------------|-----------------|----------------------------------|-------|-----|-----|-----|-----|-------------|
| GROUP 1: ACCOUNTING AND FINANCE (VI) | | | | | | | | |
| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
| | | | | Max | Min | Max | Min | |
| | B.Com(H)-AF-601 | Project Management | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-AF-602 | Financial Reporting and Analysis | (DSE) | 40 | 14 | 60 | 21 | 100 |



| | | | | | | | | |
|--|-----------------|--|-------|----|----|----|----|-----|
| | B.Com(H)-AF-603 | Security Analysis and Portfolio Management | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-AF-604 | Business Tax Procedure and Management | (DSE) | 40 | 14 | 60 | 21 | 100 |

B.Com : Semester VI

| | |
|----------------------|--------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Project Management |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-AF-601 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives: The course explains the concepts of Project Management from planning to execution of projects, the feasibility analysis and network analysis tools for cost and time estimation, comprehending the fundamentals of Contract Administration, Costing and



Budgeting, and enabling the students to analyze, apply and appreciate contemporary project management tools and methodologies.

Course Outcomes: After completion of successful course student will be able to:

CO1a: Understand the concept of project, its appraisal, feasibility analysis and the elements of social cost benefit analysis.

CO1b: Analyze the market to attain the demand and supply of the project.

CO2: Apply the various tools and techniques of investment appraisal for identifying financial needs of a project.

CO3: Evaluate the social cost benefit analysis of a project in Indian context.

CO4: Appraise the project by risk assessment approaches and preparation of project report.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 2 | 3 | 2 | 3 | 1 |
| CO1b | | | | | |
| CO2 | 3 | 3 | 2 | 1 | 1 |
| CO3 | 2 | 2 | 3 | 2 | 1 |
| CO4 | 2 | 2 | 3 | 2 | 2 |

| | |
|---------|---|
| .UNIT 1 | Appraisal An introduction, Project appraisal and evaluation , Project cycle, Project cycle management , Private and Public sector Projects/commercial / National probability; Identification of investment opportunities – industry analysis review of project profiles, – feasibility study , Project identification and formulation , Generation of Project ideas, Entrepreneurship– concept, Theory and perspective. |
| UNIT 2 | Market Analysis Market analysis of a project, Need for market analysis, Demand and supply analysis, Collection analysis, primary /secondary data, Forecasting techniques; Technical appraisal of a project, Business and Technology Acquisition and management of technology. |
| UNIT 3 | Investment appraisal Introduction and techniques, DCF and non DCF methods, Sensitivity Analysis, components of financial analysis, financial needs of a Project, Investment criteria, and Project appraisal parameters of select Financial Institutions. |
| UNIT 4 | Social cost benefit analysis Value added concept, social surplus indirect impact of projects, rationale of SCBA, Efficiency and Equity in Project Appraisal, UNIDO approach, Little Mirlees Approach, Project Appraisal of Indian Plans. |
| UNIT 5 | Project risk assessment Taxonomy of Risks, probabilistic cash flow approaches – application of simulation techniques; Monitoring and Evaluation of a Project - PERT / CPM, Monitoring mechanism, Evaluation and Lessons, Preparation of project report - Case Analysis. |



Suggested Readings:

1. Chandra, P. (2017). Projects: Planning Analysis Selection Financing Implementation And Review, 8Th Edn.
2. Desai, V. (2000). Project Management and Entrepreneurship. Himalaya Publishing House.
3. Passenheim, O. (2009). Project Management. Ventus Publishing APS.
4. Vasant Desai - Project Management - Himalaya Publishing House.

Note: Latest edition of text books may be used.

B.Com :Semester VI

| | |
|----------------------|----------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Financial Reporting and Analysis |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-AF-602 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives:



The objective of this course is to help student to understand the financial reporting and analysis and enhance the financial decision making skills.

Course Outcomes: Upon completion of this course, student will able to-

CO1a: Understand the concept of Financial Reporting and the different entities subject to Reporting;

CO1b: Analyzing different financial statement as per companies act.

CO2: Evaluate the challenges in financial reporting and role of SEBI in IFRS

CO3: Assess the concept of Asset and Liabilities in accounting

CO4: Reviewing different financial reports to evaluate the financial health of the business.

CO-PO Matrix

| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
|------|-----|------|------|------|-----|
| CO1a | 3 | 3 | 2 | 3 | 3 |
| CO1b | | | | | |
| CO2 | 2 | 3 | 2 | 1 | 3 |
| CO3 | 2 | — | 1 | — | 1 |
| CO4 | 2 | 3 | 2 | 2 | — |

| | |
|--------|--|
| UNIT 1 | <p>Financial Reporting An Overview- Concept of financial reporting, financial reporting and financial statements, objectives of financial reporting, uses of financial information, benefits of financial reporting, Qualitative characteristics of financial reporting information. Conceptual Framework Concept, need and benefits of conceptual framework, ASB's framework for preparation and presentation of financial statements, IASB's (earlier IASC) conceptual framework, USA's FASB's conceptual framework.</p> |
| UNIT 2 | <p>Understanding Financial Statement Nature, Legal Requirements under Companies Act 2013, Preparation of Statement of Profit & Loss Account and Balance Sheet; Cash Flow Statement (IND AS 3)- Classification of Cash Inflows and Outflows, presentation of cash flow statement, preparation of cash flow statement. Cash Flow Statement (IND AS 7); Major changes in AS 7 vis-a-vis notifies AS 3.</p> |
| UNIT 3 | <p>Financial reporting Concepts – users, Objectives of financial reporting – Qualitative characteristics of information in financial reporting – basic problems of disclosure – Role of SEBI in IFRS – Statutory disclosures in IFRS – Corporate reporting practices in India Challenges in financial reporting</p> |



| | |
|--------|---|
| UNIT 4 | <p>Assets Meaning and characteristics of Assets, Assets valuation; objectives/concepts, types of assets, Introduction to IND AS 10 (Property, Plant and Equipment), Provisions and features of IND AS 16; IND AS 19- Provisions of Lease.</p> <p>Liabilities Meaning of Liabilities, types of liabilities, features of AS 22 about accounting for taxes on Income. Revenues, Expenses, Gains and Losses- Concept of revenues and expenses, revenue recognition criteria, concept of gains and losses, difference between revenue and gains.</p> |
| UNIT 5 | <p>Financial Statement Analysis Meaning and Objectives, Types of financial Analysis, Techniques of Financial Statement Analysis, Financial Statement Valuation by types of Industry.</p> <p>Ratio Analysis Meaning, advantages, practical problems on different classification of ratios. Use of ratios and financial Statements for industry wise comparison. Analysis of financial reporting by corporate sector.</p> |

Suggested Readings:

1. Gibson, C. H. (2012). Financial Reporting and Analysis. United States: Cengage Learning.
2. Gibson, C. (2008). Financial Reporting and Analysis: Using Financial Accounting Information. United States: Cengage Learning.
3. Financial Reporting and Disclosure Practices. (2000). India: Deep & Deep Publications.
4. Corporate financial reporting and analysis, second edition. (2019). (n.p.): phi learning Pvt. Ltd.

Note: Latest edition of text books may be used.

B.Com :Semester VI

| | |
|----------------------|--|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Security Analysis and Portfolio Management |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-AF-603 |
| Maximum Marks | 100 |



| | |
|--------------------|-------|
| Internal/ External | 40/60 |
|--------------------|-------|

Learning objective The course describes the application of utility analysis and develops an insight into behavior of stock market prices.

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

CO1a: Assess the risk associated with different financial investment

CO1b: Analyze stock returns and risk as EIC framework through technical analysis

CO2: Apply various technical tools to evaluate fundamental results of the stock.

CO3: Comprehend different portfolio theories to maximise the returns

CO4: Reviewing the portfolio performance to manage investment.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a: | 3 | 3 | 2 | 2 | 1 |
| CO1b: | | | | | |
| CO2: | 2 | 3 | 2 | 2 | 2 |
| CO3: | 1 | 3 | 3 | 3 | 1 |
| CO4: | 2 | 3 | 2 | 3 | 2 |

| | |
|--------|---|
| UNIT 1 | Investment: Meaning, Investment vs. Speculation: Characteristics of Investment; Investment Process; Securities Market; Issue of Securities; Initial Public Offer (IPO); Right Issue; Bonus Issue; Private Placement; Listing; Trading; Settlement |
| UNIT 2 | Valuation of Securities: Basic Concepts: Return, Risk, Intrinsic Value; Problem of Return & Risk; Expected Return, Variance, Standard Deviation Valuation of Fixed Income Securities; Debentures and Bonds; Current Yield; Yield To Maturity (YTM); Yield to Call (YTC); Bond Duration Valuation of Equity; Constant Rupee Dividend Model; Constant Growth Model; Multiple Growth Model; Price Earnings (P/E) Approach; Components of Risk; Measurement of Risk; Variance, Standard Deviation, Security Beta; Calculating & Interpreting Beta. |
| UNIT 3 | Approaches to Security Analysis: Fundamental Analysis: Economy, Industry and Company Analysis; Technical Analysis: Dow Theory; Elliot Wave; Moving Average, Exponential Average; Oscillators; Rate of Change (ROC); Relative Strength Index (RSI); Moving Average Convergence Divergence (MACD); Breadth of the Market; |
| UNIT 4 | Portfolio Analysis and Selection: Portfolio Return and Portfolio Risk; Modern Portfolio Theory; Markowitz Theory; William Sharpe's Single Index Model; Capital Asset Pricing Model (CAPM); Arbitrage Pricing Theory (APT); Efficient Market Hypothesis (EMH); Security Market Line (SML). |
| UNIT 5 | Portfolio Evaluation & Revision: |



| |
|--|
| Methods of Portfolio Evaluation: Sharpe's, Treynor's and Jensen's Measures of Portfolio Performance Evaluation; Fama's Decomposition of Portfolio Return; Portfolio Revision: Need, Constraints, Revised Techniques, Value at Risk and Portfolio Optimization. |
|--|

Suggested Readings:

- 1) Bodie, Z. K. (2005). Investments (6th Edition ed.). New Delhi: Tata McGraw Hill Publishing Company Ltd
- 2) Chandra, I. A. (2012). Investment Analysis and Portfolio Management (Fourth Edition). Published by Tata McGraw-Hill Education Pvt. Ltd
- 3) Jordan, R. J. (1995). Security Analysis and Portfolio Management. (New Delhi, India.: Published by Prentice Hall
- 4) V.A., A. (1997). Security Analysis and Portfolio Management. New Delhi, India: Himalaya Publishing House
- 5) V.Gangadhar. (2006). Security Analysis and Portfolio Management. Anmol Publications Pvt. Ltd
- 6) Security Analysis & Portfolio Management - Fisher and Jordan, 6/e Pearson, PHI

Note: Latest edition of text books may be used.

B.Com :Semester VI

| | |
|----------------------|---------------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Business Tax Procedure and Management |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-AF-604 |



| | |
|--------------------|-------|
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives

To gain knowledge about the business tax laws in force and to provide an insight into procedural aspects for assessment of tax liability for firm HUF, AOP, BOI, Companies and tax management of business.

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

CO1a: Evaluate the procedure to compute total income of a firm, AOP or BOI and its tax determination.

CO1b Examine the assessment procedure of HUF and its treatment with reference to partition of HUF.

CO2: Assess Partnership firm assessed as association of persons and computation of total income

CO3: Demonstrate the procedure to assessment of companies and explore the concept of MAT and tax on income in certain cases such as royalties, copyrights, literary works etc

CO4: Analyse different types of returns, determination of advance tax, interest and TDS for tax implications in financing decisions.

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | 2 | 2 | 2 | 1 | - |
| CO1 B | | | | | |
| CO2 | 2 | 2 | 2 | 1 | - |
| CO3 | 3 | 2 | 2 | 1 | 3 |
| CO4 | 3 | 2 | 1 | 3 | - |

| | |
|--------|---|
| UNIT 1 | Assessment of Firms Computation of income of the firm, Computation of tax, Association of persons or Body of individuals. (Theory and Problems). |
| UNIT 2 | Assessment of HUF Concept of Hindu coparcenaries, Difference between a Hindu undivided family and a firm, Assessment of HUF, Partition of the Hindu undivided family. Incomes which are not treated as family income. (Theory and Problems). |
| UNIT 3 | Assessment of Partnership Firms Assessed As AOP: Partnership firm assessed as association of persons (AFAOP) – Computation of Total Income – Allocation of PFAOP’s – Total Income – Treatment of Share of Income received by partners of PFAOP (Theory and Problems). |
| UNIT 4 | Assessment of Companies Meaning of Company – Types of Companies – Computation of Gross Total Income of a Company – Deductions – Carry Forward and set off of losses- MAT – Tax Liability Tax on Distributed Profits – Tax on income in certain cases such as royalties, copyrights, literary works etc (Theory and Problems). |
| UNIT 5 | TAX MANAGEMENT |



| |
|---|
| <p>a) Provision for Filing of Return Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN</p> <p>b) Assessment of Return Self-assessment, summary assessment u/s 143(1), scrutiny assessment u/s 143(3) and best judgment assessment u/s 144</p> <p>c) Advance Tax When liable to pay, due dates and computation of advance tax (excluding Corporate assesses)</p> <p>d) Interest Interest u/s 234A, 234B, 234C, (simple problems on interest)</p> <p>e) TDS TDS from salary, lottery, horse racing, interest on securities</p> |
|---|

Suggested Readings:

1. Ahuja, G., & Gupta, R. (2019). *Systematic Approach to Income Tax*. Wolterskluwerindia Pvt Ltd.
2. Lal, B. B. (2010). *Income tax*. Pearson Education India.
3. Mehrotra, H.C.(2020) *Income Tax Law*. SahityaBhawan, Agra.
4. Singhania, V. K., &Singhania, M. (2019). *Corporate Tax Planning Business Tax Procedures* 23rd ed.

Note: Latest edition of text books may be used.

| ELECTIVES - Sixth Semester | | | | | | | | |
|--|-----------------|-------------------------|-------|-----|-----|-----|-----|-------------|
| GROUP 2: BUSINESS ADMINISTRATION AND LAW(VI) | | | | | | | | |
| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
| | | | | Max | Min | Max | Min | |
| | B.Com(H)-BA-601 | Compensation Management | (DSE) | 40 | 14 | 60 | 21 | 100 |



| | | | | | | | | |
|--|---------------------|----------------------------------|-------|----|----|----|----|-----|
| | B.Com(H)- BA-602 | New Venture Planning | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)- BA-603 | Corporate Governance and Laws | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)- BA-604 | Labour Laws | (DSE) | 40 | 14 | 60 | 21 | 100 |

B.Com :Semester VI

| | |
|----------------------|-------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Compensation Management |
| Category | (DSE) |
| Compulsory/ Optional | Optional |



| | |
|--------------------|-----------------|
| Paper Code | B.Com(H)-BA-601 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives: The art and science of compensation, concept, context, implementation and strategies and its role in promoting a company’s competitive advantage.

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

CO1a: To undersatnd the foundation concepts of compensation management

CO1b: To comprehend theories and policies pertaining to compensation

CO2: To understand several components of compensation

CO3: To acquire the know-how of international compensation system

CO4: To understand the labour laws pertaining to compensation in India

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 1 | 2 | 1 | 2 | 2 |
| CO1b | | | | | |
| CO2 | 1 | 2 | 1 | 1 | 1 |
| CO3 | 1 | 1 | 1 | 1 | 1 |
| CO4 | 1 | 1 | 1 | 1 | 1 |

| | |
|--------|---|
| UNIT 1 | Introduction to Compensation Management Concept and principles; Consequences of pay dissatisfaction; Job grading, broad banding and job design. |
| UNIT 2 | Foundations of Compensation Theories of compensation; Executive compensation; Challenges of compensation design; Developing strategic compensation alternatives; Compensation policies in India. |
| UNIT 3 | Components of Compensation Basic pay, dearness allowance, fringe benefits, incentive wage plans (individual, group, organisation wide), employee stock ownership, retirements benefits– (pension, gratuity, provident fund); Impact of collective bargaining and negotiation skills on compensation. |
| UNIT 4 | International Compensation Management Types of overseas employment, kinds of overseas workforce, components of expatriate compensation, approaches to international compensation. |
| UNIT 5 | Compensation Laws Wages and bonus: The Payment of Wages Act, 1936; The Minimum Wages Act, 1948; The Payment of Bonus Act, 1965. Social security: The Workmen's Compensation Act, 1923; The Employees' State Insurance Act, 1948; The Employees' Provident Funds & Miscellaneous Provisions Act, 1952; The Maternity Benefit Act, 1961; The Employees' Family Pension Scheme, 1995. |



Suggested Readings:

1. Armstrong, M. And Murlis, H. Reward Management. Kogan Page.
2. Chhabra T. N. and Rastogi, S. Compensation Management. Sun India
3. Dunn, J. D. and Stephens, E. C. Management of Personnel. Mcgraw, NY
4. Dwivedi, R.S. Managing Human Resources. Galgotias publishing house.
5. Milkovich, G. T. & Newman, J. M. Compensation. Irvin.

Note: Latest edition of text books may be used.

B.Com :Semester VI

| | |
|----------------------|----------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | New Venture Planning |
| Category | (DSE) |
| Compulsory/ Optional | Optional |



| | |
|--------------------|-----------------|
| Paper Code | B.Com(H)-BA-602 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective: The course is designed to introduce students to the issues crucial to the development of a new venture, the entrepreneur and the entrepreneurial team, and the relationship of the smaller organisation to its environment.

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

CO1a: Develop ideas for starting new ventures

CO1b: Able to understand the methods required to start new ventures

CO2: Comprehend the legal aspects of starting new ventures

CO3: Able to understand the sources of acquiring capital for startups

CO4: Prepare a business plan for a new venture start or development.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 1 | 3 | 1 | 1 | 2 |
| CO1b | | | | | |
| CO2 | 1 | 3 | | 2 | 2 |
| CO3 | 1 | 2 | | 1 | 1 |
| CO4 | 1 | 2 | | 1 | 2 |

| | |
|--------|---|
| UNIT 1 | Starting New Ventures Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing your creativity. Impediments to creativity. |
| UNIT 2 | Methods to Initiate Ventures The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Examination of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities. |
| UNIT 3 | Legal Challenges in Setting up Business Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation: Sole Proprietorship, Partnership, Limited Liability Partnership and Company. |
| UNIT 4 | The Search for Entrepreneurial Capital The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. |
| UNIT 5 | Business Plan Preparation for New Ventures Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: |



| |
|---|
| <p>Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.</p> <p>The Marketing Aspects of New Ventures Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.</p> <p>Suggested Case Studies: Case studies related to business or start ups in e-commerce, services, retailing, travel and hospitality.</p> |
|---|

Suggested Readings:

Kuratko, D.F., and Rao, T. V. *Entrepreneurship: A South-Asian Perspective*. **Cengage Learning**.

Robert, H. M., Manimala, M. Peters., and D. Shepherd. *Entrepreneurship*. **Tata McGraw Hill**, India.

Barringer, B. R., and Ireland, R. D. *Entrepreneurship: Successfully Launching New Ventures*. Pearson Education, India.

Allen, K.R. *Launching New Ventures: An Entrepreneurial Approach*. Cengage Learning.

Hishrich, Peters. *Entrepreneurship: Starting, Developing and Managing a New Enterprise*. Irwin.

Ramachandran, K. *Entrepreneurship Development*. Tata McGraw Hill, India.

Roy, Rajeev. *Entrepreneurship*. Oxford University Press.

Kumar, Arya. *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*. Pearson, India.

Holt, David H. *Entrepreneurship: New Venture Creation*. **PHI Learning**.

Nickels, William G., McHugh, James M., and M McHugh, Susan. *Understanding Business*. Tata McGraw Hill.

Note: Latest edition of text books may be used.

B.Com :Semester VI

| | |
|--------------------|-------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Corporate Governance and Laws |
| Category | (DSE) |



| | |
|----------------------|-----------------|
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-BA-603 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives:

To enable the students to understand the principles of corporate governance, to make the students aware about the role of CSR in the business to encourage moral practices and sensitivity towards the ethical dimension of business

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

CO1 A: Understand the formation of Industrial Jurisprudence and Labour Laws in India.

CO1 B: Acquaint with the principles of Industrial Dispute Act 1947.

CO2: Study the provisions related to economic coercion under the Labour and Industrial Laws

CO3: Evaluate the rules related of Factories act and The employee's provident fund act 1952

CO4: Develop the concepts related to Social security and welfare legislations in india for workmen and labours.

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 2 | 2 | 2 | 2 | 3 |
| CO1b | | | | | |
| CO2 | 2 | 2 | 2 | 2 | 3 |
| CO3 | 2 | 2 | 1 | 2 | 2 |
| CO4 | 2 | 2 | 2 | 2 | 3 |

| | |
|--------|---|
| UNIT 1 | Corporate Governance Definition of Corporate Governance, Need and scope of Corporate Governance, Evolution of Corporate Governance, Role of Corporate Governance, Elements of Good Corporate Governance, Corporate Governance in public sector, banking and non- banking financial institutions. |
| UNIT 2 | Business Ethics Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behavior: Concepts and advantages; Rating Agencies; Green Governance. |
| UNIT 3 | Major Corporate Governance Failures - BCCI(UK), Maxwel Communication(UK), Enron(USA), World.Com(USA), Andersen, Worldwide(USA), Vivendi (France), Satyam Computer Services Ltd(India) , Lehman Brothers(USA). Regulatory Framework of Corporate Governance in India - Relevant provisions of Companies Act, 2013, SEBI, Insolvency and Bankruptcy Code 2016. |
| UNIT 4 | Overview of Corporate Social Responsibility (CSR) Meaning, Concept and Relevance of Corporate Social Responsibility; CSR and Corporate Sustainability, Corporate Responsibility of Business towards Employees, |



| | |
|--------|---|
| | Consumers and Community, CSR and Corporate Governance, Environmental Aspect of CSR, Models and benefits of CSR, CSR in India. |
| UNIT 5 | Legal Regime Governing CSR Corporate Social Responsibility Voluntary Guidelines 2009, National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business. Corporate Citizenship – Beyond the Mandate of Law, Global Principles and Guidelines, Profit maximization vs. social responsibility. |

Suggested Readings:

1. Harlalka, M. (2012). Corporate Governance & Business Ethics. *Management Prudence*, 3(1), 13.
2. Fernando, A. C. (2010). *Business ethics and corporate governance*. Pearson Education India.
3. Tricker, R. B., &Tricker, R. I. (2015). *Corporate governance: Principles, policies, and practices*. Oxford University Press, USA.
4. Mitra, N., &Schmidpeter, R. (2020). *Corporate Social Responsibility*. Springer.
5. Blowfield, M., & Murray, A. (2014). *Corporate responsibility*. Oxford University Press.
6. Tricker, R. B., &Tricker, R. I. (2015). *Corporate governance: Principles, policies, and practices*. Oxford University Press, USA.

Note: Latest edition of text books may be used.

B.Com :Semester VI

| | |
|----------------------|-------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Labour Laws |
| Category | (DSE) |
| Compulsory/ Optional | Optional |



| | |
|--------------------|-----------------|
| Paper Code | B.Com(H)-BA-604 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective:

The paper will focus on law relating to labour management, working conditions of employees, wage policies, compensation, social security and retirement benefits during the course of employment, implementation of international norms and the hold of appropriate governments on industrial adjudication to bring industrial peace.

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

CO1a: Know the development and the judicial setup of Labour Laws.

CO1b: To comprehend the laws pertaining to resolution of industrial disputes

CO2: To understand the instruments of economic coercion

CO3: To comprehend the legislations related to factories, Trade unions and employee provident funds

CO4: To comprehend the legislations related to wage, Bonus, Gratuity, Compensation and Maternity.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 1 | 3 | – | 2 | 3 |
| CO1b | | | | | |
| CO2 | 1 | 3 | – | 2 | 3 |
| CO3 | 1 | 3 | – | 2 | 3 |
| CO4 | 1 | 3 | – | 2 | 3 |

| | |
|--------|---|
| UNIT 1 | Conceptual Framework Industrial Jurisprudence– Objectives and Principles of Labour Laws; Development of Labour Laws in India – Pre and Post-Independence Period; Doctrine of Social Justice; Judicial Activism and Labour Welfare in India; Labour Policy of India- Impact of Liberalization and Globalization. |
| UNIT 2 | Resolution of Industrial Dispute Industrial Disputes Act,1947: Industrial Dispute and Individual Dispute; Arena of Interaction and Participants: Industry, Workman and Employer; Settlement of Industrial Dispute: Works Committee, Conciliation Machinery, Court of Enquiry, Voluntary Arbitration; Adjudication: Labour Court and Tribunal; Powers of the Appropriate Government, Unfair Labour Practices |
| UNIT 3 | Instruments of Economic Coercion Concept of Strike, Gherao, Bandhand Lock-out, Types of Strike, Right to Strike and Lock-out, Prohibition of strikes and lock-outs, Illegal Strikes and Lock-outs, Justification of Strikes and Lock-outs, Penalties for Illegal strikes and Lock-outs, Wages for Strikes and Lock-outs; Lay-off, Retrenchment, Transfer and Closure, |



| | |
|--------|--|
| | Definition of Lay-off and Retrenchment, Compensation to workmen in case of Transfer or undertaking Closure, Prevention and Regulation for Closure, Precedent for Retrenchment, Special Provisions Relating to Lay-off, Retrenchment and Closure in Certain Establishments, Procedure for Retrenchment and Re-employment of Retrenched Workmen and Penalty; Disciplinary Action and Domestic Enquiry; Management's Prerogative during the Pendency of Proceedings; Notice of Change |
| UNIT 4 | Social Security and Welfare Legislation in India-I Factories Act, 1948 , Introduction, Definition, Registration/License and Notice by occupier, Notice of change of Manager, General duties as to Health, Safety and Welfare of Workers, General duties as regards Articles and Substances for use in Factories, Rights of Employers, Rights of Employees, Offences and Penalties, Obligation of Employer, Compulsory approval; Trade Union and Trade Dispute, Registration of Trade Unions, Legal Status of Registered Trade Union, Powers and Duties of Registrar, Right and Duties of Office-bearers and Members, Recognition of Trade Union, Collective Bargaining; The Employee's Provident funds and miscellaneous provisions Act, 1952 , Employee's provident fund, applicability Authorities: their powers and Functions, contribution of the Fund, Recovery of money due, penalties and offences by companies, exemptions, Rights of employers and Rights of Employees. |
| UNIT 5 | Social Security and Welfare Legislation in India-II Minimum Wages Act, 1948: Concept of Minimum Wages, procedure for fixation and revision, Fixation of Working Hours, procedure for Enforcement payment of Minimum wage; Payment of wages Act, 1956: Concept of Payment of Wages, procedure for Ensuring payment of wages; Authorized deductions; Payment of Bonus Act, 1965: Concept of Bonus, Interpretation by Indian Courts and Tribunals, Basis for the Calculation of Bonus, Set-on and sat-off allocate surplus; Payment of Gratuity Act, 1972: Concept of Gratuity, When amount payable, Procedure for settlement of disputes and information machinery; Workmen Compensation Act, 1948, Nature and extent of Compensation of workers suffering an injury in course of employment, variants and disablement, Social Insurance, Maternity benefit Act, 1961 |

Suggested Readings:

1. Taxmann's Labour Laws with Code on Wages (2020 Edition)
2. Kaufman B E, The Global Evolution of Industrial Relations: Events, Ideas and IIRA, International Labour Organization, Geneva (2006)
3. Roger W. Ridout- Principles of Labour Law, Sweet & Maxwell
4. The Sage handbook of industrial relations, 2008, Sage publications Ltd., London
5. Indian Law Institute "Labour Law and Labour Relations" Parts I to XI
6. Casale, Giuseppe, and ASivananthiran, The Fundamentals of Labour Administration, Geneva, Switzerland: International Labor Organization (2010)
7. International Labour Organisation, Geneva on "Conciliation in Industrial Disputes" (1978)
8. Johri, C. K., Labour law in India, The Netherlands: Wolters Kluwer, 2nd Edition (2014)



9. Sinha, Sharma, and Shekhar (2017), Industrial Relations, Trade Unions and Labour Legislation, Pearson Publication
10. S N Mishra, Labour and Industrial Laws, 29th Edn. - 2019, Central Law Publications, Allahabad
11. O P Malhotra, The Law of Industrial Disputes, 6th Edn.-2004, Butterworths, New Delhi, Vol. 1 & 2
12. EM Rao, Industrial Jurisprudence, Lexis Nexis, New Delhi, 2017,
13. Report of the first National Commission on Labour- 1969
14. Report of the National Labour Commission- 2002

Note: Latest edition of text books may be used.

| ELECTIVES - Sixth Semester | | | | | | | | |
|---|------|---------|-----|-----|-----|-----|-----|-------------|
| GROUP 3: APPLIED BUSINESS ECONOMICS(VI) | | | | | | | | |
| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
| | | | | Max | Min | Max | Min | |



| | | | | | | | | |
|--|----------------------|----------------------------------|-------|----|----|----|----|-----|
| | B.Com(H)- ABE-601 | Economic Growth & Development | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)- ABE-602 | Financial Econometrics | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)- ABE-603 | Industrial Organisation | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)- ABE-604 | Environmental Economics | (DSE) | 40 | 14 | 60 | 21 | 100 |

B.Com :Semester VI

| | |
|--------------------|-------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Economic Growth & Development |



| | |
|----------------------|------------------|
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-ABE-601 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective: To familiarize students with the concept of economic growth and development and its components

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

CO1a: Understand the theories of economic growth and growth models.

CO1b: Evaluate factors determining economic development and its models

CO2: Analyze various development indicators and sustainable development.

CO3: Examine the poverty measures taken for alleviation of poverty

CO4: Correlating the role and contribution of education and health to economic growth and development

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | – | 2 | – | 3 | 2 |
| CO1 B | | | | | |
| CO2 | – | 3 | – | 3 | 3 |
| CO3 | – | 1 | – | 2 | 0 |
| CO4 | – | 3 | – | 2 | 1 |

| | |
|--------|---|
| UNIT 1 | <p>Economic Growth Introduction , Economic Growth , The long term significance of growth , The four wheel of growth Theories of economic growth: The classical dynamics of Smith and Malthus, Economic growth with capital accumulation: The neo classical model ,</p> |
| UNIT 2 | <p>Economic Development The Concept of economic development, The challenges of economic development, The four element of development, Strategies of economic development, Alternative models for economic development : The central dilemma: Market Vs Command, The ASIAN Models, The Rise of China, The Failed Model: Centrally Planned Economies, Distinction between Growth and development</p> |
| UNIT 3 | <p>Development index and sustainable development Introduction, Progress of human development in India: Health Indicators, Economics Indicators, Human development Index: Three dimension in the HDI, Method of HDI measures, GDP, Gender related development index (GDI), , Environmental sustainability and development: Meaning and Objectives</p> |



| | |
|--------|---|
| UNIT 4 | Poverty measures and policy options for alleviation of poverty Introduction, Concepts of Poverty: Absolute Poverty and Relative Poverty, Measurement of Poverty: Human Poverty Index and Alternative Poverty, Policy options for alleviation of poverty, Evaluation of the anti – poverty programmes |
| UNIT 5 | The role and contribution of education and health to economic growth and development Introduction, Economic Development and Human Capital, The Importance of Education and Health in Economic Development, Contribution of Education, Literacy Rates and Investment in Education, Role and Contribution of Health Facilities, Health Challenges faced by Developing Countries, Health Indicators Investment in Health Devices and Health Policy |

Suggested Readings:

1. Bardhan, P. K. (1984). *The political economy of development in India* (pp. 185-205). B. Blackwell.
2. Demirgüç-Kunt, A., & Levine, R. (Eds.). (2004). *financial structure and economic growth: A cross-country comparison of banks, markets, and development*. MIT press.
3. Abramovitz, M. (1989). *Thinking about growth: And other essays on economic growth and welfare*. Cambridge University Press.
4. Hicks, J. (1969). *A theory of economic history* (Vol. 9). Oxford: Oxford University Press.

Note: Latest edition of text books may be used.

B.Com :Semester VI

| | |
|----------|---------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |



| | |
|----------------------|------------------------|
| Title of the Paper | Financial Econometrics |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-ABE-602 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives:The course aims to provide students with the basic framework of financial Econometrics

Course Outcomes In particular, it will benefit students in terms of:

CO1a:Understand types and forms of data and how to use them in econometric analysis.

CO1b:Identify sources of financial data (Bloomberg, Capital IQ, Compustat, Yahoo Finance, etc.) to retrieve necessary data for econometric analysis.

CO2:Demonstrate knowledge in econometric methods such as regression analysis and Forecasting Models.

CO3: Help students acquire skills in using computer Software (Eviews, excel) to perform econometric applications.

CO4:Developing their ability to model the expected mean and volatility in financial data as a means to a more informed assessment of the risk and return associated with different investment strategies.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a: | 1 | 2 | 2 | - | - |
| CO1b: | | | | | |
| CO2: | 1 | 2 | 2 | - | - |
| CO3: | 1 | 2 | 2 | - | - |
| CO4: | 1 | 3 | 2 | - | - |

| | |
|--------|--|
| UNIT 1 | <p>Introduction of Financial Econometrics Meaning of Econometrics, Econometrics as a separate Discipline; Methodology of Econometrics, Types of Econometrics, specification of Mathematical Model, Estimation of Econometrical Model, Economic Data Types,</p> <p>The Research Process: Writing a Research Proposal, A Process for writing a Research Report</p> <p>Sources of Economic Data: Links to Economic Data on the Internet, Interpreting Economic Data, Obtaining the Data</p> |
| UNIT 2 | <p>Time series Econometrics: Some basic concepts</p> <p>Testing for Trends and Unit Roots: Stochastic Processes, Unit Root Stochastic</p> |



| | |
|--------|---|
| | Processes, Trend Stationary and Difference Stationary Stochastic Processes, Integrated Stochastic Processes, The Phenomenon of Spurious Regression, Test of Stationarity, The Unit Root Test (Dickey Fuller Test, Augmented Dickey Fuller test and Phillips-Perron Test) |
| UNIT 3 | Single Equation Regression Models The Nature of Regression Analysis Historical Origin of the Term Regression, The Model Interpretation of Regression, Statistical Versus Deterministic Relationship, Regression versus Causation, Regression versus Correlation, Terminology and Notation, The Nature and Scope of Data for Economic Analysis. Estimation of Regression Model (OLS) The Method of Ordinary Least Squares, The Classical Linear Regression Model: The Assumption Underline The Method of Least Squares, Standard Errors of Least Squares Estimates, The Coefficient of Determination r^2 : A Measure of Goodness of Fit |
| UNIT 4 | Multiple Regression Analysis and validation of model assumptions The Three- Variable Model: Notation and Assumptions, Interpretations of Multiple Regression Equation, The Meaning of Partial Regression Coefficients, OLS and ML Estimation of the Partial Regression Coefficients, The Multiple Coefficients of Determination R^2 and the Multiple Coefficients of Correlation R , R^2 and Adjusted R^2 Validation of Regression Model Assumptions Test Multicollinearity, Heteroscedasticity, Autocorrelation, Residual normality test |
| UNIT 5 | Time Series Econometrics: Forecasting Approaches to Economic Forecasting, AR, MA and ARIMA Modeling of Time Series Data, Forecasting. Measuring Volatility in Financial Time Series: Introduction to ARCH Model: Properties and Weaknesses of ARCH Models; Introduction to GARCH Model- Extensions to the Basic GARCH Model. |

Suggested Readings:

1. Wooldridge, Jeffrey M.: *Introductory Econometrics*, South-Western College Publishing, 2000.
2. Griffiths, William E., R. Carter Hill and George G. Judge: *Learning and Practicing Econometrics*, John Wiley & Sons, New York, 1993.
3. Gujarati, Damodar N.: *Essentials of Econometrics*, 4th ed., McGraw-Hill, New York, 2004.
4. Hill, Carter, William Griffiths, and George Judge: *Undergraduate Econometrics*, John Wiley & Sons, New York, 2001.
5. Greene, William H.: *Econometric Analysis*, 4th ed., Prentice Hall, Englewood Cliffs, N. J., 2000.
6. Patterson, Kerry: *An Introduction to Applied Econometrics: A Time Series Approach*, St. Martin's Press, New York, 2000.
7. Campbell, J. L. (1997). *The Econometrics of Financial Markets*: Princeton University



Press, Princeton, N.J.

Note: Latest edition of text books may be used.

B.Com :Semester VI

| | |
|--------------------|-------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Industrial Organisation |



| | |
|----------------------|------------------|
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-ABE-603 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives: The objective of the subject is to present the modern industrial organization including firm strategy, competition policy, market power, relationships between market structure, pricing, profitability, innovation, advertising and network product, etc.

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

CO1a: To disseminate fundamentals of industrial organization

CO1b: To demonstrate a good understanding of Market power

CO2: To Understand significance and fundamentals of Pricing and segmentation

CO3: To acquire knowledge of the Competition Policy

CO4: To understand and evaluate strategies of Network goods and intermediated goods markets.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | - | 3 | - | 2 | 2 |
| CO1b | | | | | |
| CO2 | | 3 | | 2 | 1 |
| CO3 | | 3 | | 2 | 1 |
| CO4 | | 3 | 3 | 1 | 1 |

| | |
|--------|--|
| UNIT 1 | Introduction to Industrial Organisations Firms, Consumers & Markets; Monopoly; Regulations of Natural Monopoly; Oligopoly; Basic Monopoly & Oligopoly problems-decision theory vs. game theory: Nash equilibrium & sub game perfect equilibrium; Cournot competition; asymmetric costs; Cournot vs Bertrand. |
| UNIT 2 | Market Power Imperfect competition; Sources of Market Power: Product differentiation, Advertising and Consumer Inertia. |
| UNIT 3 | Pricing Strategies & Market Segmentation Group Pricing and personalized pricing; Menu pricing; Intertemporal Price Discrimination; Bundling; Experience tools. |
| UNIT 4 | Theory of Competition Policy Cartels & Collusion; Horizontal Mergers; Strategic Incumbents, Entry, Predation & Merger of Firms; Vertically related Markets & Regulations. |
| UNIT 5 | Networks & Market intermediation Markets and Strategies for network goods; Intermediated Goods Market. |

Suggested Readings:

1. Belleflamme, P & Peitz, M. (2015). Industrial Organization: Market & Strategies, 2nd Edition, Cambridge University Press.



2. Church, J. R., & Ware, R. (2000). Industrial organization: a strategic approach (pp. 367-69). Homewood, IL.: Irwin McGraw Hill.
3. Cabral, L. M. (2017). Introduction to industrial organization. MIT press.
4. Shy, O. (1995). Industrial organization: theory and applications. MIT press.
5. Shepherd, W. G., & Shepherd, J. M. (2003). The economics of industrial organization. Waveland Press.
6. Cherunilam, F. Industrial Economics: Indian Perspective, (Revised Edition), Himalaya Publishing House, Mumbai
7. Desai, B. Industrial Economy in India (Revised Edition) Himalaya Publishing House, Mumbai)

Note: Latest edition of text books may be used.

B.Com :Semester VI

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| Session | 2022-26 |
| Class | B.Com |



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|----------------------|-------------------------|
| Semester | Sixth |
| Title of the Paper | Environmental Economics |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-ABE-604 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives: This course provides a broad coverage of environmental economics making student learn to apply economic approaches to analyze policy options to better manage the environment at both the local and global levels.

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

CO1a Understanding the basics of Environmental Economics, growth and evolution.

CO1b Memorize the concept of environmental pollution with aspect to its impact on economy

CO2 Demonstrate the concept of environmental goods with respect to consumption and demand

CO3 Illustrate the application of environmental accounting with reference to SEEA and forest resource accounting.

CO4 Prioritise the concerns of ideal environmental policy

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | - | 2 | - | 1 | 3 |
| CO1 B | | | | | |
| CO2 | 1 | 1 | | | |
| CO3 | 3 | 1 | 3 | 1 | |
| CO4 | 1 | | | 1 | |

| | |
|--------|--|
| UNIT 1 | Introduction Definition and Scope of Environmental Economics; Environmental Economics vs. Traditional Economics; The Rationale of Environmental Economics; Evolution and Growth of Environmental Economics; Environment and Economy (Neo-Malthusian Pessimistic Perspective, Cornucopian Optimistic Perspective, The Middle Path, Material Balance Perspective). |
| UNIT 2 | Environmental Pollution Concept of Environmental pollution – Impact of population growth on Environment with reference to output growth and environment – Types of pollution Air, Water, Noise, Chemical, thermal and degradation of land & habitant – causes & consequences - climate change & Global warming. |
| UNIT 3 | Basic Concepts And Theories (Individual Choice) Interlocution – Basic concept, Main Characteristics of Environmental Goods (Pure Public/Collective goods, Mixed collective good, Public Bads, Externalities), Consumption and Demand – Utility and the theory of consumer behavior, The Law of Diminishing Marginal Utility, Consumer Surplus. |
| UNIT 4 | Environmental Accounting – |



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|--------|---|
| | Concept, Historical development of National Accounts in India, Genesis of environmental accounting, Some salient of SEEA, Forest Resource Accounting, Integration of environmental accounts in to the system of national accounts. |
| UNIT 5 | Ideal Environment Policy Introduction, Need for an environmental policy, the vision, Goal and Objectives of environmental policy, Management system of environmental policy, Instruments of environmental policy, Enlisting stakeholder's Participation, Institutional Mechanism for integration and A critic of India's environmental policy |

Suggested Readings:

1. Charles Kolstad, Intermediate Environmental Economics, Oxford University Press, 2nd edition, 2010.
2. Robert N. Stavins (ed.), Economics of the Environment: Selected Readings, W.W. Norton, 5th edition, 2005.
3. Roger Perman, Yue Ma, James McGilvray and Michael Common, Natural Resource and Environmental Economics, Pearson Education/Addison Wesley, 3rd edition, 2003.
4. Maureen L. Cropper and Wallace E. Oates, 1992, —Environmental Economics: A Survey,|| Journal of Economic Literature, Volume 30:675-740.
5. Environmental Economics: An Indian Perspective Paperback – 12 June 2002 by Bhattacharya Rabindranath (Editor)
6. Environmental Economics , BY ShunsukeManagi and Kochi Kuriyama (2017) Routrege -2017
7. Environmental Economics, By Katar Singh and Anil Shishodia, Sage Publication

Note: Latest edition of text books may be used.



GROUP 4: BANKING AND INSURANCE(VI)

| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
|--------|-----------------|---|-------|-----|-----|-----|-----|-------------|
| | | | | Max | Min | Max | Min | |
| | B.Com(H)-BI-601 | Principles and Practices of General Insurance | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-BI-602 | Banking Laws and Environment | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-BI-603 | Marketing of Financial Product and Services | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-BI-604 | Management of Commercial Bank | (DSE) | 40 | 14 | 60 | 21 | 100 |

B.Com: Semester VI

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| Session | 2022-26 |
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|----------------------|---|
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Principles and Practices of General Insurance |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-BI-601 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective:

The objective of this subject is to provide the students an overview of general insurance concepts, types, prevailing practices and procedures on renewal, pricing and claim settlement procedure. The course shall also cover some recent trends relating to general insurance in India.

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

- CO1a:To understand principles and provisions that govern general insurance
- CO1b:To analyze Motor Insurance and Fire Insurance and prevailing policies practices and procedures on pricing and claim settlement.
- CO2:Identify and evaluate the scope of marine insurance and analyze progress and growth of marine insurance business in India.
- CO3:Develop and explore the knowledge of Types of Insurance
- CO4:Develop underwriting practices and managing risk by proper investigation of claims..

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 2 | 2 | 2 | 1 | — |
| CO1b | | | | | — |
| CO2 | 2 | 2 | 2 | 1 | — |
| CO3 | 2 | 2 | 2 | 1 | — |
| CO4 | 2 | 2 | 2 | 2 | — |

| | |
|--------|---|
| UNIT 1 | Introduction Origin of General Insurance & Its Concepts, Purpose and Need, Basic Principles, Growth and Development, Structure of General Insurance Corporation of India, General Insurance Business Nationalization Act, 1972 |
| UNIT 2 | Motor Insurance Overview of Motor Vehicle Act, 1939, Coverage, Insurer Right, Rights of Third Party, Types of Motor Policies, Premium, Claims, Duties when Claims Arises, Claims Settlement Fire Insurance Characteristics of Fire Insurance, Scope and Coverage under a Standard Fire and |



| | |
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| | Perils Policy, Types of Fire Policies, Fire Claims and Termination of Fire Insurance Policy. |
| UNIT 3 | Marine Insurance Overview of Marine Insurance Act 1963, Types of Marine Insurance Policies, Marine Insurance Coverage, Uninsured Perils, Types of Losses, Marine Policy Types, Warranties, Cargo Insurance, Freight Insurance, Claims, Marine Losses, Progress and Growth of Marine Insurance Business in India. |
| UNIT 4 | Miscellaneous Insurance Health Insurance, Travel Insurance, Liability Insurance, Bank Indemnity Insurance, Catastrophe Insurance, Rural Insurance, Agriculture Insurance, Micro and Credit Insurance, Burglary Insurance |
| UNIT 5 | Underwriting & Risk Management Underwriting Practices, New Business Procedure, Renewal Procedure, Reinsurance Practice, Risk Inspection, Risk Management, Claims Documents, Investigation and Assessment of Claims, In House Settlement, Recent Trends of General Insurance in India |

Suggested Readings:

1. ShardaKumaraswamy&V.Kumaraswamy, Corporate Insurance, (2005), Tata McGraw- Hill Publishing Co. Ltd., New Delhi.
2. Misra, M.N. & Mishra, S.B. (2009), Insurance Principles and Practices, S. Chand Publication
3. Gulati, Neelam. C. (2013), Principles of Risk Management and Insurance, Excel Books.
4. Sahoo& Das (2009), Insurance Management: Text and Case, Himalaya Publication
5. K.C. Mishra & G.E. Thomas, General Insurance: Principles and Practice (1st Edition), Cengage Learning
6. Dr.Aanchal Aggarwal &Dr.Nupur Arora, Practice of General Insurance JSR Publishing House

Note: Latest edition of text books may be used.



| | |
|----------------------|------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Banking Laws and Environment |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-BI-602 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective: The course will enable student to learn core concept of banking and legislation in current environment.

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

CO1a:To disseminate fundamentals of banking regulations and reforms

CO1b:To Demonstrate a good understanding of Central Bank and its operations with particular reference to Developing Economies.

CO2: To Understand the functions and significance of RBI in India.

CO3:To acquire knowledge of the banking organizations and their regulatory bodies with their qualifications, rights and liabilities.

CO4:Examine and analyse of various banking reports and statements with management of capital funds .

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 3 | 3 | 3 | 1 | - |
| CO1b | | | | | |
| CO2 | 3 | 3 | 3 | 1 | - |
| CO3 | 3 | 3 | 3 | 1 | - |
| CO4 | 3 | 3 | 3 | 1 | - |

| | |
|----------------|--|
| Unit -1 | <p>Banking Legislations and Reforms</p> <p>Banking Regulation Act as applicable to banking companies and public sector banks Share capital-Capital brokerage-Restriction on holding of shares in other companies-Directors, managing agents, chairman and their powers Constitution of board of directors-Appointment of a whole-time chairman-Shareholders and their rights-Reserve fund, cash resrve.etc.- Reserve banks power opening of new banks and branch licensing-audit inspection-Submissions of reports to RBI-Corporate governance-Winding up of a banking companies-Amalgamation of banking companies</p> <p>Banking Regulation Act as applicable to certain co-operative banks Cooperative societies to which the act applies-Co-operative societies to which the act does not apply-Main provision of the act as applicable to cooperative banks-Non applicability of companies act 1956-Licensing of co-operative banks, Use of word bank, or banker or banking-Minimum paid up capital-Cash reserve.</p> |
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| Unit 2 | Central Banking Evolution Development of Central Banks in other countries-Objectives and Functions-Monopoly of note issue-Monetary and fiscal policy- methods of credit control- quantitative credit control- qualitative or selective credit control. Banking assets liability accounting for central bank, money multiplier theory and credit creation-Recent trends in Central Banking- State and Central Bank- Central Bank and Economic development: with particular reference to Developing Economies. |
| Unit 3 | Reserve Bank of India Reserve Bank of India- Objectives: Organization structure- Nationalization of the RBI-Nationalization of the Bank-Liquidity management-functions of the Bank- Monopoly of Note Issues-Different Departments of the RBI Reserve Bank and Agricultural Credit-The Reserve Bank and Industrial Finance-Banker to Government ,Exchange Control , Development role- Measures to Develop a Bill Market in India-Discout and Finance House of India. |
| Unit 4 | Banking Organizations Private individuals-Prohibition of acceptance of deposits by unincorporated bodies- Partnership firms-Hindu joint family system-Banking companies and corporation-Legal position of directors- Discretions of directors- Directors of the 20 nationalized banks-Directors appointed by the banks on the boards of the company- Director's civil liability-Duties of bank directors- Uniform provisions for term of office of directors-General Manager: qualification, scope of authority, rights and liabilities. |
| Unit 5 | Management of Capital Funds in Commercial Banks Management of capital funds in commercial banks: meaning & functions of capital funds; Necessity of adequate capital funds; Asset Securitization: Introduction, objectives, process of asset securitization, cash flow in asset securitization, global scenario, ratings approach to asset securitization , objective, concept, concerns, rating process, rating agencies, mortgage backed securitization, (commercial); auto loan receivable securitization; future flow receivable securitization. |

Suggested Readings:

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, LekshmyShekar (2007) Banking theory and Practice”, Vikas Publishing House Pvt.Ltd., 20th edition.



Note: Latest edition of text books may be used.

B.Com :Semester VI

| | |
|--------------------|---|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Marketing of Financial Product and Services |



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|----------------------|-----------------|
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-BI-603 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives:

The objective of this course is to equip students with knowledge about strategy, mix and promotion of Financial Products and Services.

Course Outcomes: On completion of this course, student will able to:

CO1a:Understand the role of the marketing function and its application to financial sector.

CO1b:: Understanding frameworks and implementation of CRM that is helpful in marketing financial products and services

CO2:To Familiarize various products/services in Banking,and Insurance Understand the practical aspects of marketing of the financial product and services in Mutual Funds

CO4:Evaluate in-depth causes of financial services and legal issues Marketing of Financial product and services.

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | 3 | 3 | 2 | 3 | 2 |
| CO1 B | | | | | |
| CO2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 2 | 2 | 2 | 1 | 3 |
| CO4 | 3 | 2 | 3 | 2 | 3 |

| | |
|--------|--|
| UNIT 1 | Nature, Characteristics and Overview of financial products and services; The Business Environment of the BFSI Sector; Marketing of financial products and service. Factors Affecting Financial Services Buyer Behavior; Role of marketing research in decision making; STP in Financial market; Dimensions of Service quality in marketing of financial products and services. |
| UNIT 2 | Financial product and services mix, strategies and branding; CRM- Concept; evaluations; implementation. CRM and relationship marketing. Importance of CRM in marketing of financial product and services. |
| UNIT 3 | Banking – Commercial and Retail; Types of banking products; NPD; Pricing; Promotion; Distribution and need and issues in cross selling of banking products. Life Insurance and general insurance – Product range; Product planning; pricing; Promotion and distribution; Current marketing trends in Indian banking and insurance sector. |
| UNIT 4 | Mutual Funds-meaning, history and current market scenario in India; Types of |



| | |
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| | Mutual Funds -types of Debt and Equity Funds/Growth Funds, concept of Hybrid Funds; Mutual Funds Vs. other investment options; Fund Structure, Introduction to the role and responsibility of Asset management company; Registrar & custodian; Distribution channels and marketing strategies being followed by Mutual Funds in India. |
| UNIT 5 | Financial Services-Fund based services and Fee based services – Pricing strategies; Distribution; People; and Process. Ethics and technology in marketing of financial product and services. Consumerism; Legal Issues in Marketing of Financial product and services. |

Suggested Readings:

1. Suresh P., Paul J (2010): Management of Banking and Financial Services. Pearson Education.
2. Khan MY (2010): Financial Services. Fifth Edition. Tata Mcgraw Hill.
3. AvadhaniV.A(2009) : Marketing of financial services. Himalya Publishers
4. Bhall, L.M. (4thed., 2004). Financial Institutes & Markets. Tata McGraw Hill.
5. Kotler, Philip, (2016) "Marketing Management: Analysis, Planning, Implementations and Control", Pearson Education, New Delhi.
6. SaxenaRajan,(2017) "Marketing Management", Tata McGraw Hill, New Delhi.

Note: Latest edition of text books may be used.

B.Com :Semester VI

| | |
|--------------------|-------------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Management of Commercial Bank |



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|----------------------|-----------------|
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-BI-604 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective: To impart the students, knowledge about the Banking and enumerate its main functions and principles.

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

CO1a:To disseminate fundamentals of Commercial Banking

CO1b:To Demonstrate a good understanding Deposit and Lending

CO2: To Understand the functions of Bank Investment and other activities of commercial bank

CO3:To acquire knowledge of relationship between bank and Customers

CO4:Examine and analyse Risk management in commercial banks

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 2 | 2 | 3 | 2 | 1 |
| CO1b | 3 | 3 | 3 | 1 | 1 |
| CO2 | 3 | 3 | 3 | 1 | 1 |
| CO3 | 3 | 3 | 3 | 1 | 1 |
| CO4 | 3 | 3 | 3 | 1 | 1 |

| | |
|--------|---|
| UNIT 1 | Introduction to Commercial Banking Meaning and definition of banks, evolution of banks in India, banking structure in India, functions of bank, Banking sector reforms, competitive landscape of banks in India, types of banking, evolution of commercial banks in India, functions of commercial banks. |
| UNIT 2 | Management of Deposit and Lending Introduction to bank deposits, types of deposit accounts, strategies of mobilizing deposits, common guidelines of opening and operating deposit accounts, deposit related services, deposit services offered to non-resident Indians, deposit insurance. basics of bank lending, principles of lending and loan policy, regulations relating to providing loans, loan appraisal, credit decision-making, types of advances. |
| UNIT 3 | Bank Investments and Other Activities of Commercial Banks Concept and classification of bank investment, investment policy, statutory reserve requirements, Non-SLR investment, banks' investment classification and valuation norms. Other basic banking activities: foreign exchange transactions, payment and settlement systems, cash management services, Para-banking activities, merchant banking, investment banking, mutual fund business, depository system, wealth management services, insurance services, retail lending. |
| UNIT 4 | Relationship between Bank and Customer Services to different customer groups, competition amongst banks for customers, customer relationship management, banking ombudsman scheme, know your |



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| | customer (KYC) norms, prevention of money laundering act (PMLA) 2002, trends evolving in modern banking. |
| UNIT 5 | Risk Management in Commercial Banks Concept of risk management, Categories of Risk, Control risks in commercial banking, Types of control, Organizational Structure for Risk Management, MIS Support for Risk Management. Case Study: Risk Management in Commercial Banks |

Suggested Readings:

1. Rose, S., Peter, Commercial Bank Management, McGraw Hill International Editions, Fourth edition, 2014.
2. Onyiriuba, L. (2016). Bank Risk Management in Developing Economies: Addressing the Unique Challenges of Domestic Banks. Netherlands: Elsevier Science.
3. Meiburg, C. O., Gup, B. E. (1986). Cases in Bank Management. United States: Macmillan.
4. Sinkey, J. F. (2002). Commercial Bank Financial Management in the Financial-services Industry. United Kingdom: Prentice Hall.
5. Ghosh, A. Managing Risk in Commercial and Retail Banking. Wiley, 2012.
6. Basu , C. R. Central Banking in a Planned Economy: The Indian Experiment , 2nd Edition , Tata-McGraw Hill Publishing
7. Basu, C. R. Commercial Banking in the Planned Economy of India. India: Mittal Publications. 1991.
8. Dutta, Commercial Bank Management. McGraw Hill, 2008.
9. Fraser, D. R., Gup, B. E., Kolari, J. W. (2001). Commercial Banking: The Management of Risk. United States: South-Western College Pub.

Note: Latest edition of text books may be used.

| ELECTIVES - Sixth Semester | | | | | | |
|--|-------------|----------------|------------|------------|------------|--------------|
| GROUP 5: INTERNATIONAL BUSINESS(VI) | | | | | | |
| S. | Code | Subject | Cat | ICM | EEM | Total |



| No. | | | | Max | Min | Max | Min | Marks |
|-----|-----------------|--|-------|-----|-----|-----|-----|-------|
| | B.Com(H)-IB-601 | Cross Cultural Issues in International Business | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-IB-602 | International Ethical and Legal Issues | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-IB-603 | International Marketing | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)-IB-604 | International Business Finance and Risk Management | (DSE) | 40 | 14 | 60 | 21 | 100 |

B.Com :Semester VI

| | |
|----------|---------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |



| | |
|----------------------|---|
| Title of the Paper | Cross Cultural Issues in International Business |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-IB-601 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives:This course will help students in developing understanding of the concepts of cross cultural management issues and increasing complexity in terms of international business

Course Outcomes:

At the end of the course students should be able to:

CO1A: Analyze the critical role of culture and the importance of managing cultural differences.

CO1B: Understand the influence of culture on different functions of management including communication, negotiation, marketing, leadership, motivation, human resource management and teams

CO2 Demonstrate improved cross-cultural competence and will be able to perform accordingly.

CO3: Identify problems in cross-cultural management, and offer solutions to the problem.

CO4 Acquire an integrative understanding of the ethical and social issues in cross-cultural management and negotiation.

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | 3 | 2 | - | 1 | 2 |
| CO1 B | | | | | |
| CO2 | 2 | 2 | 0 | 2 | 2 |
| CO3 | 2 | 2 | 1 | 1 | 2 |
| CO4 | 3 | 2 | 1 | 2 | 3 |

| | |
|--------|--|
| UNIT 1 | Introduction Concept of Culture; Organizational culture & its dimensions; Cross-cultural Management, Managing the Interface of Cultures, Culture and the Individual: Cultural Identity, Fundamentals of Cross-Cultural Interaction. |
| UNIT 2 | Culture and Global Management in International business Global Business Scenario and Role of Culture Framework for Analysis; Elements & Processes of Communication across Cultures; Communication Strategy for/ of an Indian MNC and Foreign MNC & High-Performance Winning Teams and Cultures; Cultural Implications for Team Building, The Challenge of Multicultural Work Groups and Teams. |
| UNIT 3 | Cross Cultural Negotiation & Decision Making |



| | |
|--------|--|
| | Process of Negotiation and Needed Skills & Knowledge Base for International and Global Business Business Operations Strategy Formulation & Implementation; Aligning Strategy, Structure & Culture in an organizational Context. |
| UNIT 4 | Global Human Resources Management Staffing and Training for Global Operations, Expatriate, Developing a Global Management Cadre. Motivating and Leading; Developing the values and behaviors necessary to build high-performance organization personnel for global business, Retention strategies. |
| UNIT 5 | Corporate Culture The Nature of Organizational Cultures Diagnosis, Designing the Strategy for a Cultural Change Building; Successful Implementation of Cultural Change; Measurement of ongoing Improvement. |

Suggested Readings:

1. Browaeys, M. & Price, R. (2010). Understanding Cross-cultural Management, Pearson Education, New Delhi.
2. Deresky, H. (2009). International Management: Managing across Borders and Cultures, 5th Edition, Pearson Education.
3. Franklin, C. (1999). Revitalize your Corporate Culture. PHI, Delhi.
4. Helen, D. (2017). International Management: Managing Across Borders and Cultures, Pearson, Delhi.
5. Shobhana, M. (2016). Cross-cultural Management – Concepts and Cases, Oxford University Press. Second Edition. New Delhi
6. Sinha, J. (2004). Multinationals in India. Managing the Interface of Cultures. Sage Publications. New Delhi

Note: Latest edition of text books may be used.

B.Com :Semester VI

| | |
|--------------------|--|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | International Ethical and Legal Issues |



| | |
|----------------------|-----------------|
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-IB-602 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives: To acquaint the students with the concepts related to international ethics and legal issues and to develop their understanding, acumen and critical thinking for decisions based on laws relating to business.

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

CO1a: Understand the concepts of integrity, ethics and law, including how they overlap and how they are different

CO1b: Learn the International Business laws

CO2: Analyze a problem involving integrity, ethics and law in the public domain, and create and evaluate solutions

CO3: Recognize the importance of Ethics in situation analysis in International business

CO4: Compare the Indian laws with laws of other countries

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | 3 | 2 | – | 1 | 3 |
| CO1 B | | | | | |
| CO2 | 3 | 3 | 0 | 1 | 3 |
| CO3 | 3 | 2 | 0 | 1 | 3 |
| CO4 | 3 | 2 | 0 | 1 | 1 |

| | |
|--------|--|
| UNIT 1 | Introduction and basic concepts of Business ethics Business ethics: Context and history; Ethics and Stakeholders; Business Ethics and individual decision making; Ethics Personal and Organizational ethics in International Business; Advertising and ethical Issues; Ethical Issues confronting International Business; Ethics, organization and Corporate social responsibility; Community Trade agreements and Globalization; Upholding Ethics and Integrity in International Business |
| UNIT 2 | International Business Law Meaning, scope, sources of International business law; Legal Environment of International Business, International law and Organizations; resolution of International Disputes; GATT law and WTO dispute settlement, dumping and anti-dumping measures, laws governing access to foreign markets - Technical barriers to trade, import licensing procedures, government procurement, trade in services, trade in agriculture |
| UNIT 3 | Ethics and International Business Ethical analysis, ethical concepts and principles, Most common ethical issues: Employment practices, Human Rights, Environmental regulations, corruption and moral obligations of multinational corporates. |
| UNIT 4 | Ethical dilemma in decisions Whistle blowing: meaning, types, regulations; Whistle blower policy; Insider |



| | |
|--------|--|
| | trading: Meaning, prohibition, trading plan, crony capitalism and corporate funding. |
| UNIT 5 | Law Relating to United Nations United Nations Commission on International Trade Laws: Definition and application of international commercial arbitration, International arbitration, International origin and General principles, Definition and form of arbitration agreement, Grounds for Challenge. |

Suggested Readings:

1. John M. Kline, *Ethics for International Business*, Routledge, Taylor & Francis Group, ISBN 0-203-88059-5
2. Cheeseman, Henry R, *Business Law: The Legal, Ethical, and International Environment*, Prentice Hall, 2nd Edn.
3. Bohlman, *The Legal, Ethical & International Environment of Business – Industrial Laws & Legislation*.
4. Nan S. Ellis, *Study Guide with Critical Legal Thinking Cases: Business Law: The Legal, Ethical, and International Environment*, Allyn & Bacon 3rd Edn.
5. Palle Krishna Rao, 'WTO text and cases' Excel Books
6. Vinod V Sople, 'Managing Intellectual Property' PHI Learning Private Limited
7. Herbert M Bohlman & Mary Jane Dundas, *The Legal, Ethical, and International Environment of Business, 4th Edition*, South – Western College Publishing.

Note: Latest edition of text books may be used.

B.Com :Semester VI

| | |
|--------------------|-------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | International Marketing |



| | |
|----------------------|-----------------|
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-IB-603 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective: To have knowledge of strategies adopted in the foreign markets to succeed with a suitable market plan and have better understanding on international marketing mix.

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

CO1a: Understand the concepts of International marketing & interpret the challenges faced therein.

CO1b: Outline the method of entering into International Market.

CO2: Inspect the Product Policy Decisions and understand International Product Life Cycle.

CO3: Reflect upon the Distribution and Place decisions in International market.

CO4: Devise Pricing & Promotion strategies while considering Foreign risks.

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | 2 | 2 | 2 | 3 | 3 |
| CO1 B | | | | | |
| CO2 | 2 | 2 | 2 | 3 | 3 |
| CO3 | 2 | 3 | 1 | 2 | 2 |
| CO4 | 2 | 3 | 2 | 2 | 3 |

| | |
|--------|--|
| UNIT 1 | International Marketing: Introduction to International Marketing, Definition, Comparison between Domestic and International Marketing. Challenges faced in International Marketing: Social, Political, cultural. |
| UNIT 2 | Process of entering into International market, Decision criteria for entry methods in the international market and the various entry methods for the international market. Modes of international business, Key factors to be considered before entering into international market. |
| UNIT 3 | Product Decisions: Product policy decisions, Product Standardization and Product Adaptation. Packaging, Labelling and Positioning, New product development, Adoption and Diffusion of new products, Product line extensions, International product life cycle. |
| UNIT 4 | Managing Foreign Distribution through distributors and through firm’s presence in the international market, Types of intermediaries: Direct and Indirect Channel, Channel Adaptation, Channel Development. Dumping: Meaning, Advantage and Disadvantage, Anti-Dumping measures. |
| UNIT 5 | Product Pricing-Objectives, Frame work of international pricing, Price escalation, Foreign exchange risk, transfer pricing; International Promotion: Role of Advertising, advertising decisions taken for international market, Personal selling, Sales promotion, public relations and trade shows. |



Suggested Readings:

1. International Marketing Analysis and Strategy – OnkVisitSak John J. Shaw, Pearson Education 2006
2. International Marketing Management – Subhash Jain, CBS Publishing & Distribution, Latest Edition
3. International Marketing-- P.K.Vasudeva, Excel Books, 2004
4. International Marketing—F. Cherunilam, Himalaya Publishing House Ltd, Latest Edition
5. International Marketing Management—M.N.Mishra, Oxford & IBH Publication, Latest Edition
6. International Marketing Management—R.L. Varshney and B.L.Bhattacharya, Sultan Chand, Latest Edition

Note: Latest edition of text books may be used.

B.Com :Semester VI

| | |
|--------------------|---|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | International Business Finance and Risk |



| | |
|----------------------|-----------------|
| | Management |
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-IB-604 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objective: The purpose of this paper is to make students aware of changes in foreign exchange market, risk management and development in International Financial Business Environment.

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

CO1a: Understanding the concept of International Business Environment and Financial System

CO1b: Learn about Finance Exchange Rate and Risk in International Finance.

CO2: Understand Parity conditions in International Finance

CO3: Evaluate benefits of exchange rate patterns for business decision making

CO4: Analyze Risk and to averse it ethically to for societal development

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 1 | 1 | 2 | 1 | 1 |
| CO1b | | | | | |
| CO2 | 1 | 1 | 2 | 0 | 1 |
| CO3 | 3 | 3 | 2 | 0 | 2 |
| CO4 | 2 | 2 | 2 | 0 | 3 |

| | |
|--------|--|
| UNIT 1 | Introduction to the environment of international finance and its implications on International business. Need for International Financial System and changes in Global Finance Market. |
| UNIT 2 | Intricacies of Foreign Exchange Markets and meaning of Spot and Forwards Exchange Rates, Eurocurrency and Domestic Interest Rates and Quotations and Market Rules. Various Risk in International Finance. |
| UNIT 3 | Parity conditions in International Finance Purchasing Power Parity, Advantages and drawback of Purchasing Power Parity theory. Covered Interest Parity, Real Interest Parity. Parity Conditions and its Managerial Implications |
| UNIT 4 | Forecasting Exchange Rates Fundamental Factors Affecting Exchange Rates. Carry of future contract, speculation and hedging strategies, swap deals and their types. Concept of LIBOR, LIBID, SIBOR, MIBOR etc. |
| UNIT 5 | Country Risk Introduction, Macro Risk, Micro Risk, Existence and Measurement of Political Risk: Factors determining the extent of political risk for a company: Country related factors, company related factors, Six Step process to deal with Political Risk, Approaches to political risk management, Negotiating with host government. |



Suggested Readings:

1. Multinational Financial Management- Alan C. Shapiro, Wiley India (P.) Ltd., 8 th edition
2. International Financial Management: A.K. Seth, Galgotia Publication Pvt Ltd, latest edition
3. International Financial Management: P.G. Apte, Tata McGraw Hill, 6th edition
4. International Financial Markets and India -- Machirauj, New Age Publication, 3rd edition
5. Multinational Business Finance – David K. Eiteman, Michael H.Moffett, Arthur. I.Stonehill, AlokPandey, Pearson Education, 10th edition.

Note: Latest edition of text books may be used.

| ELECTIVES - Sixth Semester | | | | | | | | |
|-----------------------------------|-------------|----------------|------------|------------|------------|------------|------------|--------------------|
| GROUP 6: E- Commerce (VI) | | | | | | | | |
| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
| | | | | Max | Min | Max | Min | |



| | | | | | | | | |
|--|---------------------|--|-------|----|----|----|----|-----|
| | B.Com(H)- EC-601 | Advance Excel for Business Decision Making | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)- EC-602 | R application for Decision making in Business | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)- EC-603 | RDBMS | (DSE) | 40 | 14 | 60 | 21 | 100 |
| | B.Com(H)- EC-604 | Cyber securities and Laws | (DSE) | 40 | 14 | 60 | 21 | 100 |

B.Com :Semester VI

| | |
|--------------------|---|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Advance Excel for Business Decision Making |
| Category | (DSE) |



| | |
|----------------------|-----------------|
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-EC-601 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives:The course details the tools of Computer Science & Applications for effectively disseminating information in an appropriate manner.

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

CO1a: Understand the use of MS-Excel to store data to solve business problem

CO1b: Understand and apply the filter and sorting techniques for business solution

CO2: Understand and apply the date and time, lookup and logical function to prepare data for the business insight

CO3: Understand and apply the mathematical, statistical function and pivot table to aggregate and prepare data for the solution of business problem

CO4: Understand and apply the conditional formatting colour theory and pivot chart for data visualization to make business solution more clear

| CO-PO Matrix | | | | | |
|---------------------|-----|------|------|------|-----|
| | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1a | 2 | 3 | 3 | 2 | 2 |
| CO1b | | | | | |
| CO2 | 3 | 2 | 3 | 2 | 2 |
| CO3 | 2 | 3 | 3 | 2 | 2 |
| CO4 | 2 | 2 | 3 | 2 | 2 |

| | |
|---------|---|
| Unit -1 | Introduction to MS Excel: Understanding Basic working with Excel, Quick review on MSExcelOptions,ribbon,sheets,SavingExcelFileasPDF,CSVandolderversions,Copy,Cut, Paste, Hide, Unhide and link the data in Rows, Columns and Sheet; Using paste special options, Formatting cells, Rows, Columns and sheets. |
| Unit 2 | Protecting and Unprotecting cells, rows, columns and sheets with or without password, Page Layout and Printer properties, Inserting Pictures and other objects in worksheets, Understanding Data Consolidation, Consolidating With Identical Layouts , Consolidating With Different Layouts. |
| Unit 3 | Working with formulas/functions: (a) Lookup and Reference Functions: VLOOKUP, HLOOKUP, INDEX, ADDRESS, MATCH, OFFSET, TRANSPOSE, INDIRECT etc. (b) Logical Functions: IF/ELSE, AND, OR, NOT, TRUE, NESTED IF/ELSE etc. (C) Date and time functions: DATE, DATEVALUE, DAY, DAY360, SECOND, MINUTES, HOURS, NOW, TODAY, MONTH, YEAR, YEARFRAC, TIME, WEEKDAY, WORKDAY. |
| Unit 4 | (a) Information functions: CELL, ERROR.TYPE, INFO, ISBLANK, ISERR, ISERROR, ISEVEN, ISLOGICAL, ISNA, ISNONTEXT, ISNUMBER, ISREF, |



| | |
|--------|---|
| | <p>ISTEXT, TYPE etc.</p> <p>(b) Math and trigonometry Functions: RAND, ROUND, CEILING, FLOOR, INT, LCM, MOD, EVEN, SUM, SUMIF, SUMIFS etc.</p> <p>(C) Statistical Functions: AVEDEV, AVERAGE, AVERAGEA, AVERAGEIF, COUNT, COUNTA, COUNTBLANK, COUNTIF, FORECAST, MAX, MAXA, MIN, MINA, STDEVA and Using Data analysis.</p> <p>Data Sorting and Filtering: Sorting data A-Z and Z-A, Using Filters to sort data, Advance filtering options Pivot tables, Creating Pivot tables and using pivot table options, Changing and updating data range, Formatting Pivot table and making Dynamic Pivot Tables.</p> |
| Unit 5 | <p>Conditional Formatting: Using Conditional formatting, Using Conditional formatting with multiple cell rules, Using Color Scales and Icon sets in conditional formatting, creating new rules and managing existing rules.</p> <p>Pivot Charts: Changing and updating Data Range, Types of pivot charts and their usage, formatting pivot charts and making Dynamic Pivot Charts.</p> |

REFERENCE BOOKS:

1. Frandsen, T. L. (2010). Microsoft office excels. Retrieved from www.bookboon.com
2. Leon, M., & Leon, A. (2009). Introduction to Computers (1st Ed.). VikasPublishing.
3. Introduction to Information Technology, ITL education solutions, Pearson.

B.Com :Semester VI

| | |
|----------------------|---|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | R application for Decision making in Business |
| Category | (DSE) |
| Compulsory/ Optional | Optional |



| | |
|--------------------|-----------------|
| Paper Code | B.Com(H)-EC-602 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Objectives

The objective of this module to make students exercise the fundamentals of statistical analysis in R environment. They would be able to analysis data for the purpose of exploration using Descriptive and Inferential Statistics. Students will understand Probability and Sampling Distributions and learn the creative application of Linear Regression in multivariate context for predictive purpose.

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

CO1a:perform basic tasks on Vectors, Matrices and Data frames

CO1b:Describe key terminologies, concepts and techniques employed in Statistical Analysis.

CO2: Define, Calculate, Implement Probability and Probability Distributions to solve a wide variety of problems.

CO3:Conduct and Interpret a variety of Hypothesis Tests to aid Decision Making.

CO4:Understand, Analyse, Interpret Correlation and Regression to analyse the underlying relationships between different variable.

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | 3 | 3 | 1 | 3 | - |
| CO1 B | | | | | |
| CO2 | 2 | 2 | 1 | 2 | 1 |
| CO3 | 2 | 2 | 2 | 1 | 1 |
| CO4 | 3 | 2 | 1 | 2 | |

| | |
|---------|--|
| Unit -1 | VARIABLES FOR DATA ANALYTICS: Types of Variables: Determine the nature of variables in data analysis - Differentiate between numerical and categorical. Variables - Distinguish between nominal and ordinal variables - Differentiate between interval and ratio - Distinguish between continuous and discrete |
| Unit 2 | ESSENTIAL STATISTICS DATA ANALYTICS: |



| | |
|--------|---|
| | <p>Central Tendency of Data: Identify the components of central tendency - Calculate mean/median/mode - Identify the steps in calculating weighted/geometric/harmonic means -</p> <p>Measurement and Variability: Determine core aspects of measurement and variability - Calculate range - Calculate quartiles - Calculate interquartile range - Calculate variance - Calculate standard deviation - Analyze permutation with repetition - Analyze combinations without repetition</p> |
| Unit 3 | <p>PROBABILITY FOR DATA ANALYTICS :</p> <p>Basic Probability: Uses of probability - Differentiate between sample space, event, independent and dependent - Calculate probability - Probability and Ven Diagramming: Analyze “this” OR “that” diagram - Analyze “this” AND “that” diagram - Analyze exclusive diagram – Joint probability - Conditional probability - Calculating Probability: Calculate P using a contingency table - Calculate P from trees - Calculate Bayes’ theorem - Calculate the mean in terms of probabilities - Calculate the variance and standard deviation in terms of probabilities – Calculate conditional probability</p> |
| Unit 4 | <p>DISTRIBUTIONS:</p> <p>Distributions: Analyze distributions - Discrete distributions - Binomial distributions - Poisson distributions - Continuous Distributions: Identify continuous distributions - Calculate continuous distributions - Identify cumulative distributions - Identify normal distributions - Calculate normal distributions - Compare quartiles and normal distributions - Identify skew</p> |
| Unit 5 | <p>CASE STUDIES USING R:</p> <p>Statistics in R Case Study: Apply Vectors in R - Use Data Frames in R - Use data from an external file in R - Apply mean/median/standard deviation in R - Distributions in R Case Study: Use Normal distribution function in R - Use Poisson distribution function in R - Apply Scatter plot in R - Apply Histogram in R - Apply Box Plot in R - Fraud Detection</p> <p>Case Study: Apply scripts in R - Create reusable, user defined function in R - Use Bayes' Theorem in R - Choose a function flexible to allow for different input parameters</p> |

REFERENCE BOOKS:

1. Application of Data Analysis Essentials Certificate; AICPA
2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley
3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson



4. Data Analytics with R; Bharti Motwani; Wiley

B.Com :Semester VI

| | |
|--------------------|---------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | RDBMS |



| | |
|----------------------|-----------------|
| Category | (DSE) |
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-EC-603 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Outcomes: Upon successful completion of this course, students should be able to:

1. Describe the fundamental elements of relational database management systems
2. Explain the basic concepts of relational data model, entity-relationship model, relational database design, relational algebra and SQL.

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

CO1a:Learn what is a database, types of databases

CO1b:Learn different types of file systems and data models

CO2: utline ER model concepts and different Data Base Management Systems (DBMS) functions

CO3:Identify the use of normalization and functional dependency, indexing and hashing technique used in database design"

CO4:List the concept of transaction, concurrency control and recovery in database

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | 3 | 3 | 1 | 2 | 1 |
| CO1 B | | | | | |
| CO2 | 2 | 2 | 2 | | 2 |
| CO3 | 2 | 2 | 2 | 1 | 1 |
| CO4 | 3 | 2 | 1 | 2 | |

| | |
|---------|---|
| Unit -1 | Introduction to Database Management Systems What is database, types of databases, what is RDBMS, DBMS vs RDBMS, DBMS vs file system, DBMS architecture, schema architecture, data models, data model schema, data independence, DBMS language, ACID properties in DBMS |
| Unit 2 | Data Modelling & Relational data Model ER model concepts, notation for ER diagram, ER design issues, mapping constraints, DBMS keys, DBMS generalization, DBMS specialization, DBMS aggregation, convert ER into table, relationship of higher degree, relational algebra, join operation, integrity constraints, relational calculus |
| Unit 3 | Normalization Functional dependency, inference rule, DBMS normalization, DBMS 1NF, DBMS 2NF, DBMS 3NF, DBMS BCNF, DBMS 4NF, DBMS 5NF, relational decomposition, multivalued dependency, join dependency, inclusion dependency, canonical cover |
| Unit 4 | Transaction Processing Transaction, transaction property, states of transaction, DBMS schedule, testing of serializability, conflict schedule, view serializability, recoverability of schedule, failure classification, log-based recovery, DBMS checkpoint, deadlock in DBMS |



| | |
|--------|--|
| Unit 5 | Concurrency Control & Data Warehousing Concurrency control, lock based protocol, time stamping protocol, validation-based protocol, Thomas Write rule, multiple granularities, recovery concurrent transaction, Overview of data warehousing, components building blocks of data warehousing, difference between operational database and data warehouse, three-tier data warehouse architecture, ETL vs ELT, types of data warehouse, data warehouse design, terminologies, |
|--------|--|

REFERENCE BOOKS:.

1. Ramakrishnan,R ,Gehrke, J. Database Management Systems, McGraw Hill Publication
2. Elmsari, Navathe(2008). Fundamentals of Database Systems (5th Edition). Pearson Education
3. Jorgensen, A, Ball, B(2014). Professional Microsoft SQL Server 2014 Administration. Wiley

B.Com :Semester VI

| | |
|--------------------|---------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Sixth |
| Title of the Paper | Cyber securities and Laws |
| Category | (DSE) |



| | |
|----------------------|-----------------|
| Compulsory/ Optional | Optional |
| Paper Code | B.Com(H)-EC-604 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Learning Outcomes:

At the end of this course, students should be able to:

- Identify and apply relevant problem solving methodologies of E-commerce
- Design components, systems and/or processes to meet required specifications for a web presence
- Appreciate ethical implications of professional practice towards E-commerce
- Be aware of global perspectives (needs, rules/regulations, and specifications)

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

CO1a:Understand the Need of Information Security, Attributes of Information Security

CO1b:understand the need of Authentication, Confidentiality, Integrity, Availability, Non Repudiation.

CO2: understsnd Data Encryption techniques and Hashing

CO3: Understsnd Security Services, mechanism and attacks

CO4:understnd Salient Feature of IT Act 2000, Legal Provisions under the Information Technology

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | 3 | 3 | 1 | 3 | 2 |
| CO1 B | | | | | |
| CO2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 2 | 2 | 2 | 1 | 3 |
| CO4 | 3 | 2 | 3 | 2 | 3 |

| | |
|---------|--|
| Unit -1 | Information Security , Need of Information Security, Attributes of Information Security, Authentication, Confidentiality, Integrity, Availability, Non Repudiation. |
| Unit 2 | Security Services, mechanism and attacks, Access Control, Threats and Vulnerabilities, Security Attacks, Unauthorized Access ,Impersonation, Denial of Service, Malicious Software, Viruses, Worms, Trojan Horses. Definitions, Types of authentication, Password Authentication, Password Vulner abilities &Attacks: Brute Force & Dictionary Attacks. Password Policy & Discipline, Single Sign-on – Kerberos, Alternate Approaches, Biometrics: Types of Biometric Techniques: False Rejection False Acceptance, Cross over Error Rates. Antivirus installation, Password management, User Account Control (Windows), Biometric techniques. |
| Unit 3 | Physical and System Security, Function of Operating system , Types of OS (Real time OS, Single User Single task OS, Single,User-Multi tasking System, Multiuser System), Task of OS , Process, Memory Management, Device Management, Storage |



| | |
|--------|--|
| | Management, Application Interface, User Interface, Security Weakness, Operating System, Windows Weakness, Hardening OS during Installation, Secureser Account Policy, Strong User Password Policy, Creating list of Services and Programs running on Server, Patching Software, Hardening Windows, Selecting File System, Active Directory |
| Unit 4 | Internet and Web security ,web Servers and Browsers, HTTP, Cookies, Caching, Plug-in, ActiveX, Java, JavaScript, Secure Socket Layer (SSL), Secure Electronic Transaction (SET).E-mail Risks, Spam, E-mail Protocols, Simple Mail Transfer Protocol (SMTP), Post office Protocol |
| Unit 5 | IT acts and Cyber Laws ,IT Act: Salient Feature of IT Act 2000, Legal Provisions under the Information Technology Act,Recent amendments by the IT (Amendment Act) 2008, ActSection66(A, B, C, D, E, F),ITActSection67(A,B,C) |

Readings:

Cryptography & N/W Security by William Stallings

**BACHELOR OF COMMERCE
Three Years (7 Semester)CBCS Programme**

| Seventh Semester | | | | | | | | |
|-------------------------|-------------|----------------|------------|------------|------------|------------|------------|--------------------|
| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
| | | | | Max | Min | Max | Min | |



| | | | | | | | | |
|----|--------------|-------------------------------|----------------|----|----|-----|----|-----|
| 45 | B.Com(H)-701 | Financial Derivatives | (Major) | 40 | 14 | 60 | 21 | 100 |
| 46 | B.Com(H)-702 | Behavioural Finance | (SEC) | 40 | 14 | 60 | 21 | 100 |
| 47 | B.Com(H)-703 | Data Visualization | (CC) | 40 | 14 | 60 | 21 | 100 |
| 48 | B.Com(H)-704 | Business Valuation | (Major) | 40 | 14 | 60 | 21 | 100 |
| 48 | B.Com(H)-704 | Project Report (Dissertation) | (Major) | | | 100 | 35 | 100 |

B.Com :Semester VII

| | |
|----------|---------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Seventh |



| | |
|----------------------|-----------------------|
| Title of the Paper | Financial Derivatives |
| Category | Major |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-701 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Objective: The course aims to impart knowledge about development and trading of derivatives in India focusing specifically on futures, options and swaps.

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

CO1 a: Demonstrate knowledge of all aspects of derivative market theory and the roles they play in the financial markets

CO1 b: Identify how derivative instruments can be used to change or hedge risk and evaluate risks and pay-offs associated with trading such instruments and their implications

CO2: Understand the basic risk management and trading strategies using futures and options

CO3: Critically evaluate the clearing mechanism and techniques used to analyse risk of the portfolio.

CO4: Evaluate the significance of the usage of Swap transactions.

| | | CO-PO Matrix | | | | |
|---------------------|--------|---------------------|------------|------------|------------|------------|
| | | PO1: | PO2 | PO3 | PO4 | PO5 |
| Unit-1 and 2 | CO1 a: | 3 | 2 | 2 | – | 3 |
| | CO1 b: | 3 | 3 | 3 | 2 | – |
| Unit-3 | CO2: | 3 | 2 | 2 | 1 | – |
| Unit-4 | CO3: | 3 | 3 | 1 | 2 | – |
| Unit-5 | CO4: | 2 | 3 | 2 | 2 | – |

| | |
|---------|---|
| Unit -1 | Unit 1: Introduction to Derivatives Meaning, definition and features of derivatives, Functions of derivatives, Participants in derivatives market, Cash market vs. derivatives market, Evolution of derivatives market, Introduction of derivatives trading in India, L. C. Gupta Committee and J. R. Varma Committee on derivatives. Recent developments in the derivatives market in India. Regulations of derivatives market. |
| Unit 2 | Unit 2: Financial Derivatives Concept and Types of derivatives, Currency Derivatives, Exchange traded and over the counter derivatives, Financial derivatives: Meaning and features of forward contracts, limitations of forward markets; Spots and Forward Rate, Meaning and features of Futures Contracts, Difference between futures and forwards contracts, Hedging using futures; Meaning and features of options, Types of option contracts, Options Trading strategies, Futures and Options pay off. The cost of carry model and Expectancy |



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| | model for stock and index futures- cash price and future price, Arbitrage opportunity; Factors determining options pricing, Option pricing models: Binomial pricing model, The Black and Scholes model, Pricing of Index options. |
| Unit 3 | Unit 3: Pricing of Futures and Options The cost of carry model and Expectancy model for stock and index futures- cash price and future price, Arbitrage opportunity; Factors determining options pricing, Option pricing models: Binomial pricing model, The Black and Scholes model, Pricing of Index options. |
| Unit 4 | Unit 4: Trading, Clearing and Settlement Prerequisites for trading in derivatives market, Futures and Options trading system, Contract specification for stock and index, Eligibility for trading charges, Derivatives trading risks, Clearing entities and their role, Clearing mechanism: adjustment for corporate actions, Open position calculation; Margining and settlement mechanism, Risk management, Concept and Mechanics of Standard Portfolio Risk Analysis (SPAN). |
| Unit 5 | Unit 5: Swaps Introduction to Swaps, Overview of Interest Rate Swaps, Cross Currency Swaps, Pricing of Swaps, Equity and Commodity Swaps. |

Readings:

1. David and Thomas (2007). Derivatives, (1st Edition), Oxford University Press, Delhi.
2. Gupta, S.L, Financial Derivatives: Theory, Concepts and Problems (latest ed.), PHI Learning Publications.
3. Hull, J. C. (2003). Options futures and other derivatives. Pearson Education India.
4. Hull, J., Treepongkaruna, S., Colwell, D., Heaney, R., & Pitt, D. (2013). Fundamentals of futures and options markets. Pearson Higher Education AU.
5. Varma, Jayanth R. (2011). Derivatives and Risk Management, Tata McGraw Hills, New Delhi.
6. Vohra, N.D. and Bagri, B.R. (2011). Futures and Options, (2nd Edition), Tata McGraw Hills, New Delhi.

B.Com :Semester VII

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| Session | 2022-26 |
| Class | B.Com |
| Semester | Seventh |
| Title of the Paper | Behavioural Finance |
| Category | Major |



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| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-702 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Objective: Behavioural finance provides an interdisciplinary approach to study financial Behaviour, thus offering a more realistic understanding of financial markets. The objective of this course is to provide a basic understanding of Behavioural finance and its practical relevance to study the financial markets.

Learning Outcomes: After the completion of the course, learners will be able to:

- 1.examine the limitations of traditional finance.
- 2.appreciate the relevance of the theory of behavioural finance in studying financial markets.
- 3.analyse the role of incomplete information and behavioural biases in financial decision making.
- 4.utilize the understanding gained from the theoretical underpinnings to improve financial behavior

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

CO 1 (A): Understand classic financial & Modern theories and several inadequacies in their applicability in the present context.

CO 1 (B): Analyze different markets Anomalies such as the stock market bubble, the January effect, Day of the week effect which led to the emergence of behavioural finance.

CO2: Comprehend the concept of behavioural finance and different behavioural biases such as Heuristics, Herd behaviour, Prospect, inattention bias etc.

CO3: Analyze the impact of different behavioural biases on individual's decision under different market settings.

CO4: Evaluate the causes of market failure due to moral hazard and Adverse selection

| CO-PO Matrix | | | | | |
|--------------|------|-----|-----|-----|-----|
| | PO1: | PO2 | PO3 | PO4 | PO5 |
| CO1 a: | 1 | 3 | 1 | 2 | 1 |
| CO1 b: | – | 3 | – | 2 | 2 |
| CO2: | – | 3 | – | 2 | 1 |
| CO3: | – | 3 | – | 2 | 2 |
| CO4: | – | 3 | – | 2 | 1 |

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| Unit -1 | Traditional theory of finance Neoclassical economics: Basic assumptions, Rational choice theory, Expected utility theory; Extension to finance: Modern portfolio theory. Informational efficiency: Efficient market hypothesis- Weak, semi-strong, strong forms. CAPM. Challenges to EMH - Theoretical and empirical. |
| Unit 2 | Emergence of Behavioural finance Anomalies to neoclassical economics and standard theory of finance; Stock market anomalies: January effect and day of the week effect. Speculative market bubbles. |



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| | Global financial crisis in Behavioural perspective. Equity premium puzzle and siamese twins problem; Search for alternative paradigms- Influence of psychology and emergence of Behavioural finance |
| Unit 3 | Behavioural finance: Introduction Behavioural finance: Meaning; Basic assumptions- Incomplete information, bounded rationality. Heuristics and biases- Prospect theory, endowment theory, inattention-bias, overconfidence, reference-point bias, herd Behaviour, familiarity bias etc. |
| Unit 4 | Behavioural biases: Evidence from different financial markets Behavioural biases under different market settings- Stock markets, mutual funds industry, insurance industry. |
| Unit 5 | Asymmetric information Asymmetric information: Market for lemons - Adverse selection, moral hazard, monitoring and signalling. Economic characteristics of financial contracts - Risk neutrality and risk aversion. |

Suggested Readings:

1. Hal Varian (2010) Intermediate microeconomics - A modern approach, 8th Ed. W.W. Norton, London, Ch. 37, Asymmetric information
2. Prassanna Chandra (2020) Behavioural finance, second edition, McGraw Hill. New Delhi.
3. Singh, R. Behavioural Finance PHI learning
4. Ricardo N. Bebezuk (2003) Asymmetric information in financial markets - Introduction and applications. Cambridge University Press, Cambridge, UK. Chapter 1.

Note: Learners are advised to use the latest edition of readings.

B.Com :Semester VII

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| Session | 2022-26 |
| Class | B.Com |
| Semester | Seventh |
| Title of the Paper | Data Visualisation |
| Category | Major |



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| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-703 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Objective: The course helps students learn the technique to visualise data and to gain hands-on experience with creating visualisations of financial data.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. find out how to build effective visualisations and dashboards.
2. discover how to create advanced visualisations that explain complex financial data with clarity and style.
3. analyse data and interpret results.
4. export and share dashboards and visualisations.

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

CO:1(a): Understand the fundamental concept of data visualisation and functions of data analyst.

CO:1(b): Demonstrate data visualization using different charts.

CO:2: understand and apply various visualization tools likes map, tables, slicers etc to create dashboard.

CO:3: Develop the practical understanding of visualisation using power BI

CO:4: Develop the practical understanding of visualisation using tableau

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | – | 1 | – | 3 | 1 |
| CO1 B | | | | | |
| CO2 | – | 1 | | 3 | 1 |
| CO3 | – | 1 | | 3 | 1 |
| CO4 | – | 1 | | 3 | 1 |

| | |
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| Unit -1 | <p>Introduction</p> <p>Concept of data visualisation, Significance and role, Functions of data analyst, Types of charts, selecting an appropriate visualisation based on the data.</p> |
| Unit 2 | <p>Data Visualisation using Spreadsheet</p> <p>Data visualisations using Conditional Formatting, Sparklines and Number Formats, Charts - line charts, pie charts, scatter charts, area charts, column and bar charts, histogram. Specialized Charts: hierarchical charts, waterfall, funnel, stock charts and combo charts.</p> |
| Unit 3 | <p>Creating Visualisation and Dashboard using Spreadsheet</p> <p>Working with pivot tables and charts, Slicer, Timeline, Power Query, Power Pivot, Power View, Power Map.</p> |



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| Unit 4 | Financial Data Analysis using Power BI Introduction to Power BI, Possible Data Sources, Cleansing, Transforming and Loading Data, Add Columns, Remove Columns, Split and Rename column and Change data types, Merge data, Append data, Create report and Power BI Dashboard using visualisation controls, Publish report and export it to PDF. |
| Unit 5 | Unit 5: Working with Tableau Public Introduction, Loading the Data and Preparing the Sheets, Bar and Line Combination Chart, Horizontal Bars Chart, Candlesticks and stock markets, Creating the Tableau Dashboard, and Adding a Brand Filter and Interpretation. |

Suggested Readings:

1. Alberto Ferrari, Marco Russo, (2017) Analyzing Data with Microsoft Power BI and Power Pivot for Excel, PHI.
2. Brett Powell, (2017), Microsoft Power BI Cookbook, Packt Publishing Limited.
3. Loma Brown, (2020) Tableau Desktop Cookbook, O'Reilly Media.
4. Ryan Sleeper, Practical Tableau, O'Reilly Media.

Note: Learners are advised to use latest edition of readings and use web sources..



B.Com :Semester VII

| | |
|----------------------|--------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Seventh |
| Title of the Paper | Business Valuation |
| Category | Major |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-704 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Objective: The course aims to familiarize the students with the principles and practice of valuation of business

Learning Outcomes: After completion of the course, learners will be able to:

1. interpret the valuation of business and its principles.
2. analyse different bases of valuation.
3. Analyse the different techniques of valuation and apply them in various situations.
4. demonstrate skills in valuing tangibles and intangibles.
5. analyse specific cases of valuation.
6. evaluate the impact of non-financial factors on valuation.

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

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | | | | | |
| CO1 B | | | | | |
| CO2 | | | | | |
| CO3 | | | | | |
| CO4 | | | | | |

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| Unit -1 | Introduction to valuation: Need for valuation, issues and problems in valuation, various types of values and relationship between them, principles of valuation, purpose of valuation. Indian and international standards on valuation. |
| Unit 2 | Techniques of valuation: Different approaches and models of valuation, discounted cash flow analysis, comparable transaction method, comparable market multiple method, market valuation, economic value added, free cash flow to equity, dividend discount model, net asset valuation, relative valuation. Factors affecting the choice of valuation techniques. |
| Unit 3 | Valuation of tangibles and intangibles (a) Valuation of tangibles – valuation of property, plant and equipment. (b) Valuation of intangibles: Goodwill, brand, patents, trademarks, copyrights, process, |



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| | franchises, licenses, internet domains, softwares, databases, advertising agreements. |
| Unit 4 | Valuation in specific cases Valuation of large enterprises, Valuation of micro, small and medium enterprises, valuation of start-ups, valuation during mergers & acquisitions, valuation during distress sales. Valuation of forward contracts, Valuation of futures and options pricing. |
| Unit 5 | Non-financial considerations in valuation Human resource, top and middle-level management, governance, corporate social responsibility and environmental accountability. |

Practical Exercises:

The learners are required to:

1. use various software programmes for understanding valuation techniques and methods.
2. download financial statements of companies for valuing them under different approaches.
3. analyse various financial instruments for overvaluation and undervaluation.
4. discuss and analyse valuation of any startup through case study.
5. discuss and analyse valuation of any merger and acquisition through case study.
6. analyse the impact of non-financial factors on the share prices of a company.

Suggested Readings:

- Koller T, Goedhart M & Wessels D. “Valuation: Measuring and managing the value of companies” Mckinsey & Company.
- Palepu K.G & Healey P.M. “Business analysis and valuation: Using financial statements” Cengage Publications.
- Parker D. “International valuation standards: A guide to the valuation of real property assets” Wiley blackwell.
- Parks J.A & Banerjee D.N. “Principles & practice of valuation” Eastern law house.

Additional Readings:

Study material of the Institute of Company Secretary of India for the professional programme course on —Valuation and business modelling|.

Study material of the Institute of Cost Accountants of India for the —Strategic performance management and business valuation|

Note: Learners are advised to use latest edition of readings and use web sources..



BACHELOR OF COMMERCE

Three Years (8 Semester)CBCS Programme

Eight Semester

| S. No. | Code | Subject | Cat | ICM | | EEM | | Total Marks |
|--------|--------------|---|---------|-----|-----|-----|-----|-------------|
| | | | | Max | Min | Max | Min | |
| 50 | B.Com(H)-801 | International Financial Reporting Standards | (Major) | 40 | 14 | 60 | 21 | 100 |
| 51 | B.Com(H)-802 | Merger, Acquisition & Corporate Restructuring | (SEC) | 40 | 14 | 60 | 21 | 100 |
| 52 | B.Com(H)-803 | Advanced Business Research | (CC) | 40 | 14 | 60 | 21 | 100 |
| 53 | B.Com(H)-804 | International Taxation | (Major) | 40 | 14 | 60 | 21 | 100 |
| 54 | B.Com(H)-805 | Project Report (Dissertation) | | – | – | 100 | 35 | 100 |



B.Com :Semester VIII

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| Session | 2022-26 |
| Class | B.Com |
| Semester | Eighth |
| Title of the Paper | International Financial Reporting Standards |
| Category | Major |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-801 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Objective: The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards

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

CO1a: to understand the concept of IASB and its regulatory framework

CO1b: to analyse the elements of financial statements.

CO2: to understand the different segments of financial statements

CO3: to demonstrate the presentation of financial statements and additional disclosures

CO4: to recognise the preparation of external financial reports for different entities

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | 3 | 2 | 2 | 2 | 3 |
| CO1 B | | | | | |
| CO2 | 3 | 2 | 3 | 3 | 3 |
| CO3 | 2 | 3 | 2 | 3 | 1 |
| CO4 | 1 | 2 | 3 | 3 | 2 |

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| Unit -1 | International sources of authority The International Accounting Standards Board (IASB) and the regulatory framework. |
| Unit 2 | Elements of financial statements 1. Revenue recognition 2. Property, plant and equipment 3. Impairment of assets 4. Leases 5. Intangible assets and goodwill 6. Inventories |
| Unit 3 | Different Segments of Financial Statements |



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| | <ol style="list-style-type: none">1. Financial instruments2. Provisions, contingent assets and liabilities3. Employment and post-employment benefits4. Tax in financial statements5. The effects of changes in foreign currency exchange rates6. Agriculture7. Share-based payment8. Exploration and evaluation expenditures9. Fair value measurement |
| Unit 4 | <p>Presentation of financial statements and additional disclosures</p> <ol style="list-style-type: none">1. Presentation of the statement of financial position, the statement of profit or loss and other comprehensive income and the statement of changes inequity2. Earnings per share3. Events after the reporting period4. Accounting policies, changes in accounting estimates and errors5. Related party disclosures6. Operating segments7. Reporting requirements of small and medium-sized entities(SMEs) |
| Unit 5 | <p>Preparation of external financial reports for combined entities, associates and joint arrangements</p> <ol style="list-style-type: none">1. Preparation of group consolidated external reports2. Business combinations – intra-group adjustments3. Business combinations – fair value adjustments4. Business combinations – associates and joint arrangements5. Complete disposal of shares in subsidiaries |

Suggested Readings:

1. Salim Alibhai, Erwin Bakker, T V Balasubramanian, Kunal Bharadva, Asif Chaudhry, Danie Coetsee, Chris Johnstone, Patrick Kuria, Christopher Naidoo, J Ramanarayanan, Darshan Shah: Wiley Interpretation and Application of IFRSStandards : :10 May 2021Edition
2. Steven M. Bragg: IFRS Guidebook: 2020Edition
3. CA Kamal Garg: Practical Guide to IND AS & IFRS (SixthEdition)
4. CA J N Tikku and CA EishTaneja: IND AS and their PracticalApplicability



B.Com :Semester VIII

| | |
|----------------------|---|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Eighth |
| Title of the Paper | Merger, Acquisition & Corporate Restructuring |
| Category | Major |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-802 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Objective: The course aims to familiarise the students with different aspects of corporate restructuring, mergers & acquisitions and to develop an understanding of the subject including contemporary practices in the corporate sector.

Learning Outcomes: After completion of the course, learners will be able to:

1. Compare the different forms of corporate restructuring.
2. examine the different types, motives and reasons of mergers and acquisitions.
3. summarise the legal provisions of mergers and acquisitions.
4. analyse the important methods of valuation.
5. assess the issues related to integration.

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

COI(a) :To acquaint the knowledge of different form of corporate restructuring

CO1(b): To understand the different types , motives and reasons of mergers and acquisitions

CO2: To summarise the legal provisions of mergers and acquisitions

CO3: To estimate the important methods of valuation

CO4 : To assess the issues related to integration

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | 3 | 1 | 3 | - | 1 |
| CO1 B | | | | | |
| CO2 | | 1 | | | 2 |
| CO3 | 1 | | 3 | 2 | |
| CO4 | | 2 | | | 3 |

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| Unit -1 | Introduction to corporate restructuring Meaning and understanding of corporate restructuring: need, scope. Indian and global scenario. Forms of corporate restructuring–merger, acquisition, takeovers, amalgamation, consolidation, absorption, disinvestments, spin off, split-off, strategic |
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| | alliance, reverse merger, demerger, joint venture and strategic alliances. |
| Unit 2 | Mergers and acquisitions Types of mergers and acquisitions - Horizontal, vertical & conglomerate. Motives and reasons: Growth & expansion, increase in market share, synergy, diversification, other economic motives, tax motives, financial motives, hubris and other motives. value creation in mergers and acquisitions. |
| Unit 3 | Legal aspects of mergers and acquisitions Provisions of the companies act, 2013 and competition act, 2002. Important regulations of SEBI Takeover Code, 2011. |
| Unit 4 | Methods of valuation Valuation of a business, methods of valuation - Market price, asset based, cash flow basis, earning potential basis. Computation of impact on EPS and market price. Determination of exchange ratio. Concept of EVA, MVA and FCF. Financing of merger. |
| Unit 5 | Issues related to integration Criteria for negotiating friendly takeover, hostile takeover, defence against hostile takeover. Post-merger integration issues: H.R. and cultural issues. Recent cases of merger and acquisitions. |

Suggested Readings:

1. DePamphillis, D.M. —Mergers, Acquisitions, and Other Restructuring Activities: An Integrated Approach to Process, Tools, Cases and Solutions| Elsevier.
2. Koller, T., Goedhart, M. & Wessels, D. —Valuation: Measuring and Managing the Value of Companies| Mckinsey & Company.
3. Pettit, B.S., & Ferris, K.R. —Valuation for Mergers & Acquisitions| FT Press.
4. Reed, S.F., Lajoux, A., & Nesvold, H.P. —The Art of M&A: A Merger Acquisition Buyout Guide| McGraw Hill.
5. Sherman, A.J. —Mergers & Acquisitions from A to Z: Strategic and Practical Guidance for Buyers and Sellers| Goodreads.
6. Sudarsanam, S. —Creating Value from Mergers and Acquisitions: The Challenges| Prentice-Hall.
7. Zadeh, A.A., & Meeks, G. —Accounting for M&A: Uses and Abuses of Accounting in Monitoring and Promoting Merger| Routledge.

Additional Resources:

- AS – 14 issued by the Institute of Chartered Accountants of India.
- Educational Material on Indian Accounting Standard (Ind AS) Business Combinations issued by The Institute of Chartered Accountants of India.
- IFRS–3 issued by the International Accounting Standard Board.
- Ind AS 103 issued by the Ministry of Corporate Affairs, India.
- Study Material of the Institute of Cost Accountants of India for the —Strategic Performance Management and Business Valuation|.
- Study Material of the Institute of Company Secretary of India for the Professional Programme Course on —Valuation and Business Modelling|.



Note: Learners are advised to use the latest edition of reading



B.Com :Semester VIII

| | |
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| Session | 2022-26 |
| Class | B.Com |
| Semester | Eighth |
| Title of the Paper | Advanced Business Research |
| Category | Major |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-803 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Objective: The objective of the course is to develop the students‘ theoretical and practical understanding of select multivariate research methods and central concepts of psychological measurement and analysis. The course will be a practice-oriented course and will provide working knowledge of the advance research using statistical package and open-source ware.

Learning Outcomes: After completion of the course, learners will be able to:

- 1.compare univariate and bivariate statistics for conducting tests of differences.
- 2.analyse association between two variables.
- 3.apply statistical methods that allow the simultaneous investigation of more than two variables.
- 4.summarise the procedure for conducting factor analysis
- 5.interpret the discriminant, cluster, and conjoint analysis

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

CO1a: Understand the application Univariate and Bivariate tests for comparison of samples

CO1b: Demonstrate the application of bivariate regression.

CO2: Examine the usage of multivariate analysis

CO3: Analyze the applications and interpretations of factor analysis

CO4: Evaluate the results of Discriminant, Cluster and conjoint analysis after application

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | 3 | 2 | 2 | 1 | 1 |
| CO1 B | | | | | |
| CO2 | 3 | 2 | 3 | 1 | 1 |
| CO3 | 3 | 2 | 2 | 1 | 1 |
| CO4 | 3 | 2 | 2 | 1 | 1 |



| | |
|---------|---|
| Unit -1 | Univariate and Bivariate Analysis: Investigation of two variables Hypothesis testing; steps in hypothesis testing, Type I and Type II errors. Parametric Tests of differences, t-test for two independent samples, paired sample, F - test ANOVA. Non-parametric statistics for tests of differences: Mann-Whitney Test, Wilcoxon Signed Rank Test and Kruskal-Wallis test, Chi-square test (expected frequency). |
| Unit 2 | Bivariate Analysis: Measures of Association Simple correlation coefficient, Bivariate linear regression, Least -square method of regression analysis, drawing a regression line, testing the statistical significance of a least-square regression, calculation of intercept and slope coefficients |
| Unit 3 | Multivariate Analysis Distinguish between univariate, Bivariate and multivariate analysis. Methods of multivariate analysis: Dependent methods and interdependence methods. Concept of multiple regression analysis and multivariate analysis of variance (MANOVA). |
| Unit 4 | Factor Analysis Reliability, validity, measurement errors, concept of factor analysis, procedure for conducting factor analysis, construction of the correlation matrix, determination of the number of factors, rotation and interpretation of factors, factor loadings and eigen value. |
| Unit 5 | Discriminant, Cluster and conjoint analysis Discriminant analysis: Concept types and relevance in research; Cluster analysis: Concept of cluster analysis, different methods of performing cluster analysis and its relevance in research; Conjoint analysis: Concept of conjoint analysis, types and its relevance in research. |

Suggested Readings:

1. William G. Zikmund/Barry J. Babin/Jon C Carr/Mitch Griffin (2013). Business Research Methods, Cengage publication, 8th edition.
2. Hair, Black, Babin, Anderson and Tatham (2017). Multivariate Data Analysis, 7e Pearson education India. ISBN – 13 9789332536500
3. DeVellis, R.F (1991). Scale Development: Theory and Applications, Newbury park, California: Sage.
4. Viswanathan, M. (2005). Measurement Error and Research Design. Thousand Oaks: Sage.
5. Dangi, H.K, Dewan, S (2016) Business Research methods, Cengage publication.
6. Surya, P.K., Sharma, S.K. (2020), Business Research M



B.Com :Semester VIII

| | |
|----------------------|------------------------|
| Session | 2022-26 |
| Class | B.Com |
| Semester | Eighth |
| Title of the Paper | International Taxation |
| Category | Major |
| Compulsory/ Optional | Compulsory |
| Paper Code | B.Com(H)-804 |
| Maximum Marks | 100 |
| Internal/ External | 40/60 |

Objective: The course aims to introduce students to the issues of international tax avoidance and evasion. The course would also create awareness about the various methods followed to alleviate international double taxation, along with understanding international initiatives on tax compliance.

Learning Outcomes: After completion of the course, learners will be able to:

1. comprehend the meaning and causes of international double taxation.
2. compare and evaluate the different methods adopted by countries to alleviate international double taxation.
3. analyse the techniques used for international tax evasion and avoidance.
4. evaluate the methods used nationally and internationally for prevention of international tax evasion and avoidance.
5. demonstrate their awareness of international Model Conventions on prevention of international double taxation.

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

| CO-PO Matrix | | | | | |
|--------------|-----|------|------|------|-----|
| CO/PO | PO1 | PO 2 | PO 3 | PO 4 | PO5 |
| CO1 A | | | | | |
| CO1 B | | | | | |
| CO2 | | | | | |
| CO3 | | | | | |
| CO4 | | | | | |

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|---------|---|
| Unit -1 | International Double Taxation Concept of international double taxation; principles of international taxation – source rule and residence rule; international tax evasion and avoidance; Advance Ruling; withholding tax rates on different sources of incomes. |
| Unit 2 | Alleviation of International Double Taxation Methods to alleviate international double taxation: exemption method, tax credit method, tax sparing credit method; bilateral tax treaties (Double Taxation Avoidance |



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| | Agreements) – objectives, features and benefits; multilateral tax treaties; bilateral investment treaties. Model Bilateral Double Taxation Conventions: OECD Model Convention and United Nations Model Convention |
| Unit 3 | International Tax Evasion and Avoidance Methods of tax evasion and avoidance: transfer pricing, Base Erosion and Profit Shifting; tax havens and treaty shopping; the case of India-Mauritius tax treaty. |
| Unit 4 | Prevention of International Tax Evasion and Avoidance Arm's length price, transfer pricing regulations in India, transfer pricing methods, transfer pricing compliance practices; Advance Pricing Agreements; anti-treaty abuse provisions; General Anti Avoidance Rules; exchange of information. BEPS Action Plan, BEPS Multilateral Instrument; Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEP |
| Unit 5 | Tax Challenges arising from Digitalisation of the Economy Importance of corporate taxes; trends in corporate taxes; reforms in international direct taxation rules, indirect taxation and e-commerce; enhancing Digital Platforms Reporting. |

The learners are required to:

1. conduct an inter-country comparison of corporate taxes as well as withholding tax rates for different kinds of income.
2. conduct a trend analysis of proliferation of bilateral tax treaties over a period of time.
3. prepare case studies of some specific bilateral treaties to demonstrate the concept of tax treaty shopping.
4. conduct an in-depth analysis of the methods used by individual countries as well as international organisations to avoid Base erosion and Profit Shifting
5. make presentation on contemporary issues such as tax challenges arising from digitisation of economies.

Suggested Readings:

- Agrawal, D. C. Basic Concepts of International Taxation, Taxmann.
- Garg, K. Guide to International Taxation. Bharat Law House
- OECD (2022). Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations.
- OECD (2020). Tax Challenges arising from Digitalisation – Economic Impact Assessment: Inclusive Framework on BEPS.
- OECD (2017). Model Convention on Income and Capital.
- United Nations (2017). Department of Economic and Social Affairs, United Nations Model Double Taxation Convention between Developed and Developing Countries.
- UNCTAD (2021). World Investment Report.
- Vijayasathy, D. Fundamentals of International Taxation. Bharat Law House

Note: Learners are advised to use the latest edition of reading

