



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

# **BACHELOR OF COMMERCE (Honours)**

## **SYLLABUS (CBCS Semester wise) AND**

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

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

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**B.Com (Hons.) First Year: 2020-2021**  
**B.Com (Hons.) Second Year: 2021-2022**  
**B.Com (Hons.) Third Year: 2022-2023**  
**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***

***Basic Structure: Distribution of Courses***

1	Ability-Enhancement Compulsory Course (AECC)	2 Papers of 2 Credit Hrs. each (Total Credit Hrs. 2X2)	04
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2	<b>Skill-Enhancement Elective Course (SEC)</b>	<b>7 Papers of 4 Credit Hrs. each (Total Credit Hrs. 7X4) (3 Lectures and 1 Tutorial)</b>	<b>28</b>
3	<b>Core Course</b>	<b>18 Papers of 4 Credit Hrs. each (Total Credit Hrs. 18X4) (3 Lectures and 1 Tutorial)</b>	<b>72</b>
4	<b>Discipline Specific Elective (DSE)</b>	<b>4 Papers of 4 Credit Hrs. each (Total Credit Hrs. 4X4) (3 Lectures and 1 Tutorial)</b>	<b>16</b>
5	<b>Generic Elective (GE)</b>	<b>6 Papers of 4 Credit Hrs. each (Total Credit Hrs. 6X4) (3 Lectures and 1 Tutorial)</b>	<b>24</b>
6	<b>Open Elective (OE)</b>	<b>4 Papers of 4 Credit Hrs. each (Total Credit Hrs. 4X4) (3 Lectures and 1 Tutorial)</b>	<b>16</b>
	<b>Total Credit Hrs</b>		<b>160</b>

**B.Com (Hons) PROGRAM- COURSE OUTCOMES**

<b>No.</b>	<b>Program Outcomes</b>
PO-1	Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books.
PO-2	Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
PO-3	Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
PO-4	Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
PO-5	Upon completion of the B.Com (Hons) program, the individual will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
PO-6	Students will acquire the skills like effective communication, decision making,



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	problem solving in day to day business affaires
PO-6	Upon completion of the BBA program, the individual will be capable of analyzing, investigating and solving critical business issues.
PO-7	Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.



## BACHELOR OF COMMERCE (Hons.)

### 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	(AECC)	2	–	–	2	2	40	16	60	24	100
2	B.Com(H)-102	Principles of Micro Economics and its application	(GE)	3	1	–	4	4	40	16	60	24	100
3	B.Com(H)-103	Communication Techniques and Presentation Skill	(SEC)	3	–	2	4	5	40	16	60	24	100
4	B.Com(H)-104	Financial Accounting	(CC)	3	1	–	4	4	40	16	60	24	100
5	B.Com(H)-105	Business Law	(CC)	3	1	–	4	4	40	16	60	24	100
6	B.Com(H)-106	Business Mathematics	(CC)	3	1	–	4	4	40	16	60	24	100
		Total		17	4	–	22	23					600

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

<b>Second Semester</b>													
S. No.	Code	Subject	Cat	L	T	P	C	Contacts Hrs/Wk	ICM		EEM		Total Marks
									Max	Min	Max	Min	
7	B.Com(H)-201	Remedial English	(AECC)	2	-	-	2	2	40	16	60	24	100
8	B.Com(H)-202	Principles of Macro Economics and Its Application	(GE)	3	1	-	4	4	40	16	60	24	100
9	B.Com(H)-203	Tally Certification	(SEC)	2	-	4	4	6	40	16	60	24	100
10	B.Com(H)-204	Corporate Accounting	(CC)	3	1	-	4	4	40	16	60	24	100
11	B.Com(H)-205	Corporate Laws	(CC)	3	1	-	4	4	40	16	60	24	100
12	B.Com(H)-206	Management Information System	(CC)	3		2	4	5	40	16	60	24	100
		Total		16	3	6	22	25					600



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

<b>Third Semester</b>													
S. No.	Code	Subject	Cat	L	T	P	C	Contacts Hrs/Wk	ICM		EEM		Total Marks
									Max	Min	Max	Min	
13	B.Com(H)-301	Business Statistics	(GE)	3	1	–	4	4	40	16	60	24	100
14	B.Com(H)-302	E-Commerce	(SEC)	2	1	2	4	5	40	16	60	24	100
15	B.Com(H)-303	Human Resource Management	(CC)	3	1	–	4	4	40	16	60	24	100
16	B.Com(H)-304	Income-tax Law and Practice	(CC)	3	1	–	4	4	40	16	60	24	100
17	B.Com(H)-305	Management Principles and Applications	(CC)	3	1	–	4	4	40	16	60	24	100
18	B.Com(H)-306	International Finance	(CC)	3	1	–	4	4	40	16	60	24	100
		Total		17	6	2	24	25					600



**BACHELOR OF COMMERCE (Hons.)**  
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<b>Fourth Semester</b>													
S. No.	Code	Subject	Cat	L	T	P	C	Contacts Hrs/Wk	ICM		EEM		Total Marks
									Max	Min	Max	Min	
19	B.Com(H)-401	Indian Economy	(GE)	3	1	-	4	4	40	16	60	24	100
20	B.Com(H)-402	Entrepreneurship Development	(SEC)	3	1	-	4	4	40	16	60	24	100
21	B.Com(H)-403	Cost Accounting	(CC)	3	1	-	4	4	40	16	60	24	100
22	B.Com(H)-404	Operations Research	(CC)	3	1	-	4	4	40	16	60	24	100
23	B.Com(H)-405	Computer Applications in Business	(CC)	3	-	2	4	5	40	16	60	24	100
24	B.Com(H)-406	Advanced Accounting and Practice	(CC)	3	1	-	4	4	40	16	60	24	100
		Total		18	5	2	24	25					600





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

<b>Fifth Semester</b>													
S. No.	Code	Subject	Cat	L	T	P	C	Contacts Hrs/Wk	ICM		EEM		Total Marks
									Max	Min	Max	Min	
25	B.Com(H)-501	Personal tax planning	(GE)	3	1	—	4	4	40	16	60	24	100
26	B.Com(H)-502	Foreign Language (French)	(SEC)	3	—	2	4	5	40	16	60	24	100
27	B.Com(H)-503	Marketing Management	(CC)	3	1	—	4	4	40	16	60	24	100
28	B.Com(H)-504	Fundamentals of Financial Management	(CC)	3	1	—	4	4	40	16	60	24	100
29		Specialization Elective 1	(DSE)-1	3	1	—	4	4	40	16	60	24	100
30		Specialization Elective 2	(DSE)-2	3	1	—	4	4	40	16	60	24	100
31	B.Com(H)-505	Business Research	(SEC)	2	1	2	4	5	40	16	60	24	100
		Total		20	6	4	28	30					700



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

<b>Sixth Semester</b>													
S. No.	Code	Subject	Cat	L	T	P	C	Contacts Hrs/Wk	ICM		EEM		Total Marks
									Max	Min	Max	Min	
32	B.Com(H)-601	Consumer Protection Laws	(GE)	3	1	–	4	4	40	16	60	24	100
33	B.Com(H)-602	Virtual Trading in Stock Market	(SEC)	1	1	4	4	6	40	16	60	24	100
34	B.Com(H)-603	Auditing and Corporate Governance	(CC)	3	1	–	4	4	40	16	60	24	100
35	B.Com(H)-604	Indirect Tax Law- GST	(CC)	3	1	–	4	4	40	16	60	24	100
36		Specialization Elective 3	(DSE)-1	3	1	–	4	4	40	16	60	24	100
37		Specialization Elective 4	(DSE)-2	3	1	–	4	4	40	16	60	24	100
38	B.Com(H)-605	Internship Report VIVA	Project	–	–	–	4	4	–	–	100	50	100
		Total		16	6	4	28	30					700



**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.

<b>ELECTIVES - Fifth Semester</b>													
<b>GROUP 1: ACCOUNTING AND FINANCE (V)</b>													
S. No.	Code	Subject	Cat	L	T	P	C	Contacts Hrs/Wk	ICM		EEM		Total Marks
										Max	Min	Max	Min
	B.Com(H)-AF-501	Management Accounting	(DSE)	3	1	—	4	4	40	16	60	24	100
	B.Com(H)-AF-502	Financial Markets, Institutions and Financial Services	(DSE)	3	1	—	4	4	40	16	60	24	100
	B.Com(H)-AF-503	Corporate Tax Planning	(DSE)	3	1	—	4	4	40	16	60	24	100
	B.Com(H)-AF-504	Banking and Insurance	(DSE)	3	1	—	4	4	40	16	60	24	100
<b>GROUP2: BUSINESS ADMINISTRATION AND LAW(V)</b>													
	B.Com(H)-BA-501	Total Quality management	(DSE)	3	1	—	4	4	40	16	60	24	100
	B.Com(H)-BA-502	International Human Resource Management	(DSE)	3	1	—	4	4	40	16	60	24	100
	B.Com(H)-BA-503	Supply Chain Management	(DSE)	3	1	—	4	4	40	16	60	24	100
	B.Com(H)-BA-503	Industrial Relations and Labour Laws	(DSE)	3	1	—	4	4	40	16	60	24	100



<b>GROUP3: APPLIED BUSINESS ECONOMICS(V)</b>													
	B.Com(H)-ABE-501	Business & Economic Environment	(DSE)	3	1	—	4	4	40	16	60	24	100
	B.Com(H)-ABE-502	Mergers and Acquisitions	(DSE)	3	1	—	4	4	40	16	60	24	100
	B.Com(H)-ABE-503	Industrial Economics	(DSE)	3	1	—	4	4	40	16	60	24	100
	B.Com(H)-ABE-504	Agriculture Economics	(DSE)	3	1	—	4	4	40	16	60	24	100
<b>GROUP4: BANKING AND INSURANCE(V)</b>													
	B.Com(H)-BI-501	Principles and Practices of Life Insurance	(DSE)	3	1	—	4	4	40	16	60	24	100
	.Com(H)-BI-502	Functional Aspects of Banking	(DSE)	3	1	—	4	4	40	16	60	24	100
	.Com(H)-BI-503	Insurance Laws and Environment	(DSE)	3	1	—	4	4	40	16	60	24	100
	.Com(H)-BI-504	E-Banking	(DSE)	3	1	—	4	4	40	16	60	24	100
<b>GROUP5: INTERNATIONAL BUSINESS(V)</b>													
	B.Com(H)-IB-501	International Business Management	(DSE)	3	1	—	4	4	40	16	60	24	100
	B.Com(H)-IB-502	Management of International Trade	(DSE)	3	1	—	4	4	40	16	60	24	100
	B.Com(H)-IB-503	International Logistics	(DSE)	3	1	—	4	4	40	16	60	24	100



	B.Com(H)-IB-504	Export – Import Documentation and Procedure	(DSE)	3	1	–	4	4	40	16	60	24	100
<b>ELECTIVES - Sixth Semester</b>													
<b>GROUP I: ACCOUNTING AND FINANCE (VI)</b>													
	B.Com(H)-AF-601	Project Management	(DSE)	3	1	–	4	4	40	16	60	24	100
	B.Com(H)-AF-602	Financial Reporting and Analysis	(DSE)	3	1	–	4	4	40	16	60	24	100
	B.Com(H)-AF-603	Security Analysis and Portfolio Management	(DSE)	3	1	–	4	4	40	16	60	24	100
	B.Com(H)-AF-604	Business Tax Procedure and Management	(DSE)	3	1	–	4	4	40	16	60	24	100
<b>GROUP 2: BUSINESS ADMINISTRATION AND LAW(VI)</b>													
	B.Com(H)-BA-601	Compensation Management	(DSE)	3	1	–	4	4	40	16	60	24	100
	B.Com(H)-BA-602	New Venture Planning	(DSE)	3	1	–	4	4	40	16	60	24	100
	B.Com(H)-BA-603	Corporate Governance and Laws	(DSE)	3	1	–	4	4	40	16	60	24	100
	B.Com(H)-BA-603	Labour Laws	(DSE)	3	1	–	4	4	40	16	60	24	100
<b>GROUP 3: APPLIED BUSINESS ECONOMICS(VI)</b>													
	B.Com(H)-ABE-601	Economic Growth & Development	(DSE)	3	1	–	4	4	40	16	60	24	100



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	B.Com(H)-ABE-602	Financial Econometrics	(DSE)	3	1	—	4	4	40	16	60	24	100
	B.Com(H)-ABE-603	Industrial Organisation	(DSE)	3	1	—	4	4	40	16	60	24	100
	B.Com(H)-ABE-604	Environmental Economics	(DSE)	3	1	—	4	4	40	16	60	24	100
<b>GROUP 4: BANKING AND INSURANCE(VI)</b>													
	B.Com(H)-BI-601	Principles and Practices of General Insurance	(DSE)	3	1	—	4	4	40	16	60	24	100
	.Com(H)-BI-602	Banking Law and Environment	(DSE)	3	1	—	4	4	40	16	60	24	100
	.Com(H)-BI-603	Marketing of Financial Product and Services	(DSE)	3	1	—	4	4	40	16	60	24	100
	.Com(H)-BI-604	Management of Commercial Bank	(DSE)	3	1	—	4	4	40	16	60	24	100
<b>GROUP 5: INTERNATIONAL BUSINESS(VI)</b>													
	B.Com(H)-IB-601	Cross Cultural Issues in International Business	(DSE)	3	1	—	4	4	40	16	60	24	100
	B.Com(H)-IB-602	International Ethical and Legal Issues	(DSE)	3	1	—	4	4	40	16	60	24	100
	B.Com(H)-IB-603	International Marketing	(DSE)	3	1	—	4	4	40	16	60	24	100
	B.Com(H)-IB-604	International Business Finance and Risk Management	(DSE)	3	1	—	4	4	40	16	60	24	100



(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 10 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 40% marks in sessional, separately. Besides securing 40% marks in each paper in both external and internal examinations, the candidate will have to secure a minimum of 50% 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.





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

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.



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

### First Semester

S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
1	B.Com(H)-101	Environmental Studies	(AECC)	40	16	60	24	100
2	B.Com(H)-102	Principles of Micro Economics and its application	(GE)	40	16	60	24	100
3	B.Com(H)-103	Communication Techniques and Presentation Skill	(SEC)	40	16	60	24	100
4	B.Com(H)-104	Financial Accounting	(CC)	40	16	60	24	100
5	B.Com(H)-105	Business Law	(CC)	40	16	60	24	100
6	B.Com(H)-106	Business Mathematics	(CC)	40	16	60	24	100
		Total						600

**B.Com (Hons.) : Semester I**

Session	2020-2023
Class	B.Com (Hons)
Semester	First
Title of the Paper	Environmental Studies
Category	(AECC)
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. Memorizing the concepts related to the ecological biodiversity of our planet.
- CO2. Interpreting important processes associated with the evolution of life on earth.
- CO3. Applying the concepts related to ecology for sustainable life on earth.
- CO4. Analyzing the importance of wildlife protection and its role in preserving the food chain.
- CO5. Evaluating the methods of prevention and safety from pollutants.
- CO6. Formulating the plan for environmental disaster management.

Unit -1	<b>Study of environment and ecology</b> <ul style="list-style-type: none"><li>a) Definition and importance.</li><li>b) Public participation and public awareness.</li><li>c) Ecology – Introduction</li><li>d) Ecosystem – concept, components, structure and function, energy flow, food, chain, food web</li><li>e) Ecological pyramids and types.</li></ul>
Unit 2	<b>Study of Environment Pollution and Population</b> <ul style="list-style-type: none"><li>a) Air, water, noise, heat and nuclear pollution – definition, causes, effect</li><li>b) Prevention of pollution.</li><li>c) Population growth, disparities between countries.</li><li>d) Population explosion, family welfare program</li><li>e) Environment and human health.</li><li>f) Cleanliness and disposal of domestic waste.</li></ul>
Unit 3	<b>Natural resources, problem and conservation</b> <ul style="list-style-type: none"><li>a) Water resources</li><li>b) Forest resources</li><li>c) Land resources</li></ul>



	d) Food resources e) Energy resources
Unit 4	<b>Bio-diversity and its protection</b> 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	<b>Disaster management and environmental laws</b> 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. AnubhaKaushik, 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 (Hons.) : Semester I**

Session	2020-2023
Class	B.Com (Hons)
Semester	First
Title of the Paper	Principles of Micro Economics and its application
Category	(GE)
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:** Understand basic knowledge on economy and market mechanism and model building of economics.

**CO2:** Demonstrate consumer's choices with respect to utility, budget line, consumer equilibrium, consumer surplus and indifference curve.

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

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

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

Unit -1	<b>Introduction</b> <b>The economy and Basic Problems:</b> What is an economy? How an economy works? Basic Problems of an economy, How Market Mechanism solves the basic Problems of economy  <b>Introduction to Microeconomics:</b> An overview on economics, Concept of Microeconomics, Methodology of Positive Economics- Model building, Uses of Microeconomics theories & Limitation,
Unit 2	<b>Cardinal Utility Analysis:</b> 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.
Unit 3	<b>Theory of Demand:</b> Meaning & Definition, characteristics, Types of Demand, Law of Demand, Exceptions of Law of Demand, Demand Function (Linear, Non-Linear & Polynomial Demand Function).



	<p><b>Elasticity of Demand:</b> Concept, Definition, Importance, Types, and Measurement of Elasticity of Demand.</p> <p><b>Supply Analysis:</b> Concept, Elasticity of Supply &amp; Exceptions of Law of Supply Market equilibrium.</p>
Unit 4	<p><b>Factors of Production:</b> 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. Koustsohiarji A - Modern Micro Economics, Second Edition Macmillan New Delhi
4. Mishra & Poori (2010) – Business Economics, 7<sup>th</sup> Edition, Himalya Publishing House, Mumbai
5. D.N Dwivedi (2015) – Vikah Publishing House, 8<sup>th</sup> Edition New Delhi
6. Ahuja, H.L.(2019)- Business Economics, S. Chand & Co., New Delhi

**B.Com H: Semester I**

Session	2020-2023
Class	B.Com (Hons)
Semester	First
Title of the Paper	Communication Techniques & Presentation Skills
Category	(SEC)
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H)-103
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: Understand the characteristics, process & role of communication in an organization

CO2: Understand the barriers, inter-personal & intra-personal communication, 7 C's of Communication

CO3: Understand what is non-verbal communication & various components of NVC

CO4: Role of Technology-enabled communication

CO5: Understand the different parts & formats of business letters as well as types & formats of Report

CO6: Enhance confidence articulation Skills (to listen, speak and write in English at workplace.

CO7: Demonstrate instant sophistication through soft skills, body language & presentation skills

CO8: Display corporate etiquettes, group discussion, resume writing (basic ingredients) & mock Interviews

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



Unit 3	<b>Business Letters</b> Characteristics of a Good Business Letter, Structure of a Business Letter, Layout of a Business Letter <b>Types of Business Letters</b> Orders, Adjustment, Complaint, Sales, Business Circulars, Request, <b>Official Communication</b> Memorandum, Minutes of Meeting; objectives, types, Contents and Guidelines for writing Minutes. Official Notes
Unit 4	<b>Business Reports</b> Concept, Importance and Characteristics of a Good Business Report, Types, Steps in Writing Reports, Layout/Style of Business Report
Unit 5	<b>Presentation Skills &amp; interview</b> Effective Public Speaking; Gesture, Posture, Eye Contact, Voice Modulation and Pitch, Dressing Sense, Overcoming Stage Fright, <b>Interview Skills</b> 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: VikasPublishing House
8. Verma S. (2014) Business Communication: Essential Strategies for 21st century. New Delhi: VikasPublishing 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	2020-2023
Class	B.Com (Hons)
Semester	First
Title of the Paper	Financial Accounting
Category	(CC)
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:** Demonstrate a good understanding the concept of double entry system and principles of accounting.

**CO2:** Apply critical thinking and problem solving skill for preparation of trading and profit and loss account and balance sheet of sole trader.

**CO3:** Understand of various methods of maintaining accounts of Departments.

**CO4:** Learn accounting for branches and departments

**CO5:** Develop understanding about the accounting of single entry system and its difference with double entry system.

.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	<b>Trail Balance</b> Meaning, Importance and Types of Trail Balance, preparation of Trail Balance.



	Final Accounts (Trading & P&L Account and Balance sheet) with Adjustments. <b>Depreciation Accounting</b> 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	<b>Branch Accounts:</b> Meaning and Definition of Branch Accounts, Types of Branch, Dependent Branch, Debtors System, Stock and Debtors system, Wholesale Branch. Foreign Branch. <b>Departmental Account:</b> 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	<b>Royalty Accounts:</b> Meaning and Definition, Short working, Minimum Rent, Short Working Recouped, Strikes, Lock-Outs, Accounting for Royalty (Including Sub Lease). <b>Accounting of Non-profit making organisations:</b> Meaning and Features, Accounting Records- Receipts and Payment Account, Income and Expenditure Account and Balance Sheet.
Unit 5	<b>Consignment: Meaning,</b> Important terms, accounting records, valuation of unsold stock, normal loss, abnormal loss. <b>Single Entry System:</b> Meaning, Definition, Concept, Difference with Double entry system, Preparation of Statement of profit, Preparation of Statement of Affairs and Balance Sheet.

**Suggested Readings:**

1. Jain, S.P. and Narang, k.L. 2016. *Financial accounting*. 10<sup>th</sup> ed. Kalyani publishers, New Delhi.
2. Elliott, B. and Elliott, J., 2017. *Financial Accounting And Reporting*. 18th ed. London: Pearson Education Limited.
3. Kemp, R. and Waybright, J., 2019. *Financial Accounting*. 5th ed. University of Virginia: Pearson Education Limited.
4. Gupta, A., 2016. *Financial Accounting for Management*. 5th ed. Pearson Education India.
5. Grewal, T.S. and Gupta, S.C., 2016. *Introduction to accountancy*. S. Chand and Co., New Delhi.



6. Tulsian, P. C., 2002. *Financial Accounting*. Tata McgrawHil., New Delhi.
7. Paul D. Kimmel , Jerry J. Weygandt, et al., 2014. *Editions for Financial Accounting: Tools for Business Decision Making*. 7<sup>th</sup> ed. John Wiley & Sons., Canada.
8. Gupta, R. L., and Radhaswamy, M., 2004. *Advanced Financial Accounting*. S. Chand and Co., New Delhi.
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 H: Semester I**

Session	2020-2023
Class	B.Com (Hons)
Semester	First
Title of the Paper	Business Law
Category	(CC)
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:

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

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

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

CO4: Analyze the different provision related to negotiable instruments

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

CO6: Present consumer protection measures available in India

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

Unit -1	<b>The Indian Contract Act, 1872: General Principles of Contract</b> 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
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Unit 2	<b>The Indian Contract Act, 1872: Specific Contracts</b> a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency
Unit 3	<b>The Sale of Goods Act, 1930</b> 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	<b>Partnership Laws</b> <b>A The Partnership Act, 1932</b> 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>B The Limited Liability Partnership Act, 2008</b> 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	<b>The Negotiable Instruments Act 1881</b> 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, New Delhi.
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, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
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, 6<sup>th</sup>ed.
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., New Delhi.

**B.Com H: Semester I**

Session	2020-2023
Class	B.Com (Hons)
Semester	First
Title of the Paper	Business Mathematics
Category	(CC)
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.

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



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

### 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.

**BACHELOR OF COMMERCE (Hons.): 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	
7	B.Com(H)-201	Remedial English	(AECC)	40	16	60	24	100
8	B.Com(H)-202	Principles of Macro Economics and Its Application	(GE)	40	16	60	24	100
9	B.Com(H)-203	Tally Certification	(SEC)	40	16	60	24	100
10	B.Com(H)-204	Corporate Accounting	(CC)	40	16	60	24	100
11	B.Com(H)-205	Corporate Laws	(CC)	40	16	60	24	100
12	B.Com(H)-206	Management Information System	(CC)	40	16	60	24	100
		Total						600



**B.Com H: Semester II**

Session	2020-2023
Class	B.Com (Hons)
Semester	First
Title of the Paper	Remedial English
Category	(AECC)
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:

CO: 1 Develop an acumen towards literary writings.

CO: 2 Able to prepare for various competitive exams and to keep up with the increasing demand for English in Indian society and at the global level.

CO: 3 able to handle grammatical rules and their “exceptions” by approaching them through heuristics and particularly how to observe those mechanisms in actual texts.

CO: 4 recognize the ambiguities and multiple possible interpretations of constructions.

CO: 5 Develop their confidence and overall personality.

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



Oscar Wilde, Mother, A Cradle to Hold Me by Maya Angelou
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**Suggested 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 SnigdhaBudhiraja , Rajendra Pal and H.C. Katyal

**B.Com H: Semester II**

Session	2020-2023
Class	B.Com (Hons)
Semester	Second
Title of the Paper	Principles of Macro Economics and Its Application
Category	(GE)
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:** Understand Different School of Thoughts of Macro Economics

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

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

**CO4:** Analyze determinants of consumption and investment in the macroeconomic environment

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

Unit -1	<b>Introduction to Macro Economics:</b> 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	<b>National Income and its related concept:</b> Meaning, Definition, Gross Domestic Product, Gross National Product, Net National Product, Methods for Measuring National Income in India (Net



	Product Method, Factor Income Method & Expenditure Method) and Its Problems.
Unit 3	<b>Theory of Money:</b> 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	<b>Consumption Functions:</b> 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	<b>Unemployment and Inflation:</b> 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, 14<sup>th</sup> Edition, Oxford University press
2. Mankiw N. Gregory(2019)-, Macroeconomic,10<sup>th</sup> Edition McMillan Worth Publishers, New York.
3. DornbuschRudiger and Stanley Fisher(2011) , Macroeconomic, 11<sup>th</sup> Edition, McGraw Hill.
4. Deepashree, Vanita Agarwal, “Macro Economics”, Ane Books Pvt Ltd, New Delhi
5. D.N.Dwivedi (2016)- Macro Economics , Theory and policy, 4<sup>th</sup> Edition, McGraw Hill.

**B.Com H: Semester II**

Session	2020-2023
Class	B.Com (Hons)
Semester	Second
Title of the Paper	Tally Certification
Category	(SEC)
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:** Demonstrate a good understanding the concept of creating a company, enter accounting voucher entries including advance voucher entries.

**CO2:** Apply critical thinking and problem solving skill for reconcile bank statement, accrual adjustments, and also, print financial statements,

**CO3:** develop understanding of Maintaining Inventory and Godown of an organization.

**CO4** Apply GST & TDS rules practices in real business.

**CO5** generates and analyzes the different MIS Reports.

Unit -1	<b>Fundamentals of Accounts (Recapitulation)</b> 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 Business Transactions in Journal, Ledger, Need for Ledger, Differences
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	<p>between a Journal and a Ledger, Classification of Ledger Accounts, Posting from Journal</p> <p>Trial Balance, Methods of Preparation, Subsidiary Books &amp; 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 &amp; Loss Account, Trading Account, Profit &amp; Loss Account, Balance Sheet, Types of Assets and Liabilities included in a Balance Sheet</p> <p>Key Takeaways</p>
Unit 2	<p><b>Accounts Management with Tally</b></p> <p><b>Introduction</b> – Salient Features of Tally, Technology Advantages.</p> <p><b>Getting Functional with Tally</b> – Tally start up, Mouse I keyboard Conventions, switching between screen Areas, Quitting Tally.</p> <p><b>Setting up of company in Tally-</b> Create a company, select a company, Alter a company, and Shut a Company.</p> <p><b>Company Features</b> – F1: Accounting Features, F2 Inventory Features, F3: Statutory &amp; Taxation, F4: Tally.NET Features, F6: Add-on Features.</p> <p><b>Configurations</b> – 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><b>Chart of Accounts-</b> Pre defined Groups of Accounts.</p> <p><b>Groups-</b> Creating Single group, Creating Multiple Groups, Displaying Group, Altering Group</p> <p><b>Ledgers-</b> Creating Single Ledger, Creating Multiple Ledgers, Displaying Ledger, Altering Ledger</p> <p>Key Takeaways</p> <p><b>Recording Day-to-Day Transaction in Tally.ERP9</b></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><b>Accounts Receivable &amp; Payable Management</b></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><b>Creating Custom Vouchers</b> Introduction, Voucher Creation, Custom Voucher Numbering, Methods of Voucher Numbering, Alteration of Existing Vouchers, Voucher Classes, Automation of invoices Key Takeaways</p>
Unit 3	<p><b>Inventory Management</b> <b>Maintaining Stock Keeping Units (SKU)</b> Introduction, Inventory Masters in Tally.ERP 9, Creating Inventory Masters <b>Stock Groups-</b> Creating Single Stock Group, Creating Multiple Stock Groups, Displaying Stock Groups, Altering Stock Group.  <b>Stock Categories-</b> Creating Single Stock Category, Creating Multiple Stock Categories, Displaying Stock Category, Altering Stock Category.</p>
Unit 4	<p><b>Taxation Management Using Tally.ERP9</b> <b>Goods and Services Tax (GST)</b> 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  <b>Recording Vouchers with TDS (Tax Deducted at Source)</b> 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</p>
Unit 5	<p><b>MIS Reports &amp; Analysis</b> 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</p>

**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](http://www.tallysikho.com))
4. Accountancy Simplified: Core Accounting Concepts & Practices, by Tally Education Pvt. Ltd.



**B.Com H: Semester II**

Session	2020-2023
Class	B.Com (Hons)
Semester	Second
Title of the Paper	Corporate Accounting
Category	(CC)
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: Demonstrate good understanding of accounting treatment with respect to issue, redemption of shares and debentures in capital structure of company.

CO2: Analyze the role of the accounting for merger, internal reconstruction of companies.

CO3: Illustrate and prepare the final accounts of companies as per vertical format

CO4: Examine the valuation method of shares and goodwill and measurement of performance of companies.

CO5: Evaluate and compare the consolidated balance sheet of holding with one subsidiary company along with liquidation of company.

CO6: Prepare and exhibit accounting for banking companies and analyzing the effect of NPA on the profitability of banks.





Unit -1	<b>Share</b> 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	<b>Debentures</b> Meaning, Types, Issue and redemption of debentures. Final Accounts of 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	<b>Amalgamation of Companies</b> 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	<b>Accounts of Holding Companies/ Parent Companies</b> 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 H: Semester II**

Session	2020-2023
Class	B.Com (Hons)
Semester	Second
Title of the Paper	Corporate Laws
Category	(CC)
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:

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

**CO2:** Understand the company law in India.

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

**CO4:** Draft & use prospectus of a company.

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

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

Unit -1	<b>Introduction</b> Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.
Unit 2	<b>Documents</b> Memorandum of association, Articles of association, Doctrine of constructive



	notice and indoor management, 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	<b>Management</b> Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: 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	<b>Dividends, Accounts, Audit</b> Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. <b>Winding Up</b> Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistleblowing: Concept and Mechanism.
Unit 5	<b>Depositories Law</b> 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	2020-2023
Class	B.Com (Hons)
Semester	Second
Title of the Paper	Management Information System
Category	(CC)
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: Understand the fundamentals of information management and the impact of information technology (IT) on business for decision making.

CO2: Analyze what modern managers need to understand about their organization, employees and technology.

CO3: Explore the use of information for different levels of management like operational, tactical and strategic benefits.

CO4: Apply the software development model to help in developing MIS in organization.

CO5: Explain the use of MIS in various functional areas like Manufacturing, marketing, Quality, financial and accounting.

Unit -1	<b>An Overview</b> MIS – Meaning of Management, Information and System, Meaning, Objectives
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	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	<b>Information Systems for Decision Making</b> Transaction processing system, Decision support systems, Executive information system, Expert system and Office automation system.
Unit 3	<b>Information Systems in Business</b> Functional areas of business information system – Manufacturing, Marketing, Quality, Financial and Accounting, Research and Development and Human resource information systems.
Unit 4	<b>Systems Analysis and Design</b> 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	<b>Strategic Management Information System</b> 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.**



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

Third Semester								
S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
13	B.Com(H)-301	Business Statistics	(GE)	40	16	60	24	100
14	B.Com(H)-302	E-Commerce	(SEC)	40	16	60	24	100
15	B.Com(H)-303	Human Resource Management	(CC)	40	16	60	24	100
16	B.Com(H)-304	Income-tax Law and Practice	(CC)	40	16	60	24	100
17	B.Com(H)-305	Management Principles and Applications	(CC)	40	16	60	24	100
18	B.Com(H)-306	International Finance	(CC)	40	16	60	24	100
		Total						600

**B.Com H: Semester III**

Session	2020-2023
Class	B.Com (Hons)
Semester	Third
Title of the Paper	Business Statistics
Category	(GE)
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:

**CO:1** Describe and discuss the key terminology, concepts, tools and techniques used in business statistical analysis.

**CO:2** Analyze statistical data using central tendency, dispersion, skewness and kurtosis.

**CO:3** Use the normal probability distribution including standard normal curve calculations of appropriate areas.

**CO:4** Calculate and interpret the simple correlation and regression equation for a set of data.

**CO:5** Knowledge about association of attributes and inferential aspects such as test of hypotheses and associated concepts.

Unit -1	<b>Introduction to Statistics</b> Meaning, Characteristics, importance of statistics and limitations of statistics. <b>Data Collection Methods</b> Primary and secondary data, Organization of data- Frequency tables and Frequency Distributions, Presentation of data- Bar diagram, Pie diagram, Line graph, Histograms and Frequency polygons.
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Unit 2	<b>Measures of Central Tendency and Dispersion</b> Mean, Median, Mode, and Geometric Mean. <b>Measure of Dispersion</b> Range, Quartile deviation, Mean Deviation, Standard Deviation, Coefficient of variation (C.V.), Basic concept of Skewness, Kurtosis.
Unit 3	<b>Theory of Probability</b> Experiments, Sample Space, and Events, Addition and Multiplication Theorem, Conditional Probability, Baye's Theorem and its application. <b>Theoretical Probability Distribution</b> Normal Distribution and its application (Area under the normal curve).
Unit 4	<b>Correlation</b> Meaning and Types of Correlation. Karl Pearson's and Spearman's Rank Coefficient of Correlation. <b>Linear Regression</b> Meaning, Lines of Regression (Estimating Lines), Regression Coefficients and their Properties, Application of regression in forecasting.
Unit 5	<b>Association of attributes</b> Meaning, Measurement of association of attributes through Yule's Coefficient of Association, Chi-square test: Meaning and Uses of Chi-square, Measures of Chi-square. <b>Test of Significance</b> Hypothesis, Standard error, Central Limit Theorem, Test of significance: Problems relating to test of significance of means: t test, Test of significance of proportions: z test

**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 H: Semester III**

Session	2020-2023
Class	B.Com (Hons)
Semester	Third
Title of the Paper	E-Commerce
Category	(SEC)
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H)-302
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives:** To make student aware of concepts and skills for the strategic use of e-commerce and related information technology from three perspectives: business to consumers, business-to-business, and intra-organizational.

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

CO1: Logically observed and experienced the main activities of E-Commerce.

CO2: Learned and evaluated about the various components of E-Commerce.

CO3: Conceptually learned the concept of online shopping and models of Electronic market.

CO4: Thoroughly learned the concepts of instant messaging and Electronic Data Exchange.

CO5: Learned the concepts of E-CRM and ERP

Unit -1	<b>Concept of E-Commerce</b> Meaning, Nature, Importance in the context of Modern Business Advantages of E-commerce (As comparison with Traditional and Modern Marketing)
Unit 2	<b>Categories of E-Commerce (Models)</b> <b>Business to Consumers (B to C) Model</b> (Portals, e-tailor), Basic Concept, Major activities & Major Challenges. <b>Business to Business (B to B) Model</b> – Basic Major Activities, Types of B to B Market. Major activities & Major Challenges.



	<p><b>Other Models</b></p> <p>Business to Government (B to G), Basic Concept, Major activities &amp; Major Challenges</p> <p>Consumer to Consumer (C to C) Basic Concept, Major activities &amp; Major Challenges</p> <p>Consumer to Business Model (C to B) Basic Concept, Major activities &amp; Major Challenges</p> <p><b>Security and Encryption</b></p> <p>Need and Concepts, the E-commerce Security Environment: (Dimension, Definition and Scope of E-Security), Security Threats in the E-commerce environment</p>
Unit 3	<p><b>E-CRM (Electronics Consumer's relationship Management)</b></p> <p>Concepts, features, goals of E-CRM Business Framework, Three Phases of E-CRM, Types of E-CRM, Functional Component of E-CRM</p>
Unit 4	<p><b>Types of E-Payments</b></p> <p>Payment Card, Credit Card &amp; Debit Card, Electronics or Digital Cash Electronics or Digital Wallet, Smart Card, Mobile Banking, Basic Concepts on line Banking. (Core Banking Solution or CBS)</p>
Unit 5	<p><b>Introduction to ERP (Enterprise Resource Planning)</b></p> <p>Concept, Major Characteristics, Levels of ERP, Benefits of ERP, Modules of ERP, Phases of ERP Implementation, and Limitation of ERP.</p>

**Suggested Reading:**

1. Kenneth C. Laudon and Carlo GuercioTraver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*,
  1. McGraw Hill Education
  4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
  5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
  6. TN Chhabra, *E-Commerce*, DhanpatRai& Co.
  7. Sushila Madan, *E-Commerce*, Taxmann

**Latest edition of text books may be used.**

**B.Com H: Semester III**

Session	2020-2023
Class	B.Com (Hons)
Semester	Third
Title of the Paper	Human Resource Management
Category	(CC)
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:

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

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

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

CO4: Evaluate and implement employee training and development programs.

CO5: Design rationally the salary and compensation structure.

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

Unit -1	<b>Introduction</b> Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management;
Unit 2	<b>Acquisition of Human Resource</b> Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection –



	Concept and process; test and interview; placement and induction
Unit 3	<b>Training and Development</b> Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.
Unit 4	<b>Performance Appraisal</b> Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.
Unit 5	<b>Maintenance</b> Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

**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.
6. Robert L. Mathis and John H. Jackson(2010). Human Resource Management. Cengage Learning.
7. TN Chhabra (2016). Human Resource Management, DhanpatRai& Co., Delhi
8. BiswajeetPatttanayak (2018). Human Resource Management, PHI Learning

**Latest edition of text books may be used.**

**B.Com H: Semester III**

Session	2020-2023
Class	B.Com (Hons)
Semester	Third
Title of the Paper	Income-tax Law and Practice
Category	(CC)
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:

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

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

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

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

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

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

Unit -1	General Introduction of Indian Income tax Act 1961, Basic concept: Income, Agriculture Income, Casual Income, Previous year, Assessment Year, Gross total Income, Total Income, Person, Assessee, Residential Status and tax Liability, exempted income, Income from salary including retirement benefits
Unit 2	Income from house property, Income from business & profession



Unit 3	Capital gains, Income From Other Sources, Set off & Carry Forward of losses, Deemed income & Clubbing of Income, Rebate & Reliefs
Unit 4	Deductions From Gross Total Income, Computation of total Income & Tax Liability of an Individual
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.SahityaBhawan 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	2020-2023
Class	B.Com (Hons)
Semester	Third
Title of the Paper	Management Principles and Applications
Category	(CC)
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: Understand the general concepts of the management.

CO2: Learn and able to demonstrate planning.

CO3: Understand how to organize the available key resources of the management.

CO4: Understand the importance of staffing and leadership in effective management.

CO5: Learn the basic concepts of control and how to use controlling techniques for effective control.

Unit -1	<b>Introduction</b> 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.
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Unit 2	<b>Planning</b> 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
Unit 3	<b>Organizing</b> 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	<b>Staffing and Leading</b> 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	<b>Control</b> 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	2020-2023
Class	B.Com (Hons)
Semester	Third
Title of the Paper	International Finance
Category	(CC)
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:

CO1: To familiarize students with the balance of payment accounting and its linkages with the domestic economy.

CO2: To familiarize students with international monetary system and foreign exchange market.

CO3: To introduce students with concepts and methods of exchange rate risk and its management.

CO4: To develop an understanding of multinational finance and related concepts.

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)
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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 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.**



**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	
19	B.Com(H)-401	Indian Economy	(GE)	40	16	60	24	100
20	B.Com(H)-402	Entrepreneurship Development	(SEC)	40	16	60	24	100
21	B.Com(H)-403	Cost Accounting	(CC)	40	16	60	24	100
22	B.Com(H)-404	Operations Research	(CC)	40	16	60	24	100
23	B.Com(H)-405	Computer Applications in Business	(CC)	40	16	60	24	100
24	B.Com(H)-406	Advanced Accounting and Practice	(CC)	40	16	60	24	100
		Total						600



Session	2020-2023
Class	B.Com (Hons)
Semester	Fourth
Title of the Paper	Indian Economy
Category	(GE)
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H)-401
Maximum Marks	100
Internal/ External	40/60

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

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

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

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

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

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

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



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

**Suggested Readings:**

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, ChPatnaik, 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. BimalJalan. (ed).(2010).The Indian Economy. Oxford University Press, New Delhi.

**Note: Latest edition of text book may be used.**

**B.Com H: Semester IV**

Session	2020-2023
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Class	B.Com (Hons)
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. Understanding the concepts, functions, management, and problems related to entrepreneurship.

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

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

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

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

CO6. Formulating the financial plan and execution of the plan

Unit -1	<b>Entrepreneurship Development</b> - Concept and importance of Entrepreneurship, Qualities of successful Entrepreneurs, Types of Entrepreneurs, Functions of Entrepreneurs, Importance of entrepreneurship in economic growth of the country. Reasons and remedies of entrepreneurial failure
Unit 2	<b>Project Proposal</b> – Need and Objects, Selection of project, Various phases of project, Project Report Format, Evaluation of project
Unit 3	<b>Role of regulatory institutions</b> - Registrar of companies, Food safety & standards authority of India, Central pollution control board, SEBI. Role of developmental organizations – MSME-DO, NSIC, SIDO, NEDB. Self-employment oriented schemes – National alliance of young entrepreneurs, Coir board, Khadi village industries commission, Indian investment centre, Technical consultancy organization.
Unit 4	<b>Financial management for project</b> - Financial institution and their Role, Role of commercial Banks, Capital estimation and arrangement, Cost and Price Determination. Venture capitalists, Angel investors
Unit 5	<b>Problem of entrepreneur</b> – Problems relating to capital, registration, power, administration and how to overcome from above. Women Entrepreneurship. Need and problems related to Rural Entrepreneurship.



### Suggested 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.**





Session	2020-2023
Class	B.Com (Hons)
Semester	Fourth
Title of the Paper	Cost Accounting
Category	(CC)
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:

**CO1:** Deal adeptly with cost accounting concepts and management of Inventory, Labour and Overheads.

**CO2:** Collect knowledge on preparation of cost sheet and its practical aspects.

**CO3:** Execute Process Costing, Contract costing and Job costing with full of competency.

**CO4:** Demonstrate a good understanding about the operating costing.

**CO5:** Reconcile the Cost book and financial book of an Organization.

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



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

**Suggested 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.**



Session	2020-2023
Class	B.Com (Hons)
Semester	Fourth
Title of the Paper	Operations Research
Category	(CC)
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: Understand the key terminology, concepts, tools and techniques used in operations research.

CO2: Apply techniques used to derive the optimal solution for standard LP and its formulation, transportation and assignment problems.

CO3: Evaluate EOQ model, project network, queuing and replacement problems.

CO4: Advise functional decision makers using results from mathematical models.

CO5: Display knowledge about variations in statistical quality control and quantify them.

Unit -1	Nature, significance and Purpose of Operations Research; Basic Concepts and Definitions; Methodology of Operations Research. Statistical Decision Theory: Basic Concepts and Definitions; Maximax and Maximin criteria; Expected Payoff Criteria: Regret Function; Expected Value of Perfect Information.
Unit 2	Linear Programming: Formulation and Graphical solutions; Duality problems; Transportation and Assignment Problems.
Unit 3	Inventory Management: Control Levels, Methods and EOQ model, Project Network: CPM & PERT, Crashing – Resource Allocation – Project Cost control.
Unit 4	Single-Channel Queuing problems; Elements of Replacement Theory; Methodology of Simulation; Application of simulation to Problems of Financial Planning and Investment Decisions.
Unit 5	Statistical Quality Control: Control Charts for Variables and Attributes; Acceptance Sampling for Attributes and Variables.

**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 H: Semester IV**

Session	2020-2023
Class	B.Com (Hons)
Semester	Fourth
Title of the Paper	Computer Applications in Business
Category	(CC)
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:

CO1: Understand the function of computer system and Software.

CO1: Handle document creation for communication.

CO2: Acquire skills to create and make good presentations.

CO3: Make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision-making.

CO4: Understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.

CO5: Understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.

Unit -1	<b>Introduction of Computer System</b> 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	<b>Word Processing &amp; Preparing Presentations</b> 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; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing



	<p>documents.</p> <p><b>Basics of presentations</b> 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><b>Spreadsheet and its Business Applications</b> 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><b>Generally used Spreadsheet functions</b> Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.</p> <p><b>Working with Data</b> Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis.</p>
Unit 4	<p><b>Database Management System</b> <b>Database Designs for Accounting and Business Applications:</b> Database, Advantages of DBMS over Traditional file systems, concepts of keys in DBMS</p> <p>Creating Initial design in Entity Relationship (ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.</p> <p><b>SQL and Retrieval of Information:</b> Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL</p> <p><b>DBMS Software:</b> Environment; Tables; Forms; Queries; Reports.</p>
Unit 5	<p><b>Networking and Internet</b> <b>Computer Networks:</b> Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies.</p> <p><b>Basic Internet Terminology:</b> 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.**



Session	2020-2023
Class	B.Com (Hons)
Semester	Fourth
Title of the Paper	Advanced Accounting and Practice
Category	(CC)
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:

CO1: Understanding the basic concepts of social accounting by conducting social audit and reporting.

CO2: Prepare final accounts and assessing financial position of life and general insurance companies

CO3: Analyze the role of inflation accounting and methods of evaluation

CO4: Evaluate farm accounting and recording of transaction.

CO5: Examine the cost of investment, valuation and procedure of recording shares

Unit -1	<b>Social Accounting</b> 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	<b>Accounts of Insurance Companies</b> Meaning of life insurance and general insurance – accounting concepts relating to insurance companies - Preparation of Final accounts of insurance companies – revenue account and balance sheet.
Unit 3	<b>Inflation Accounting</b> 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	<b>Farm Accounting</b> 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	<b>Investment Accounting:</b> 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

**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	
25	B.Com(H)-501	Personal tax planning	(GE)	40	16	60	24	100
26	B.Com(H)-502	Foreign Language (French)	(SEC)	40	16	60	24	100
27	B.Com(H)-503	Marketing Management	(CC)	40	16	60	24	100
28	B.Com(H)-504	Fundamentals of Financial Management	(CC)	40	16	60	24	100
29		Specialization Elective 1	(DSE)-1	40	16	60	24	100
30		Specialization Elective 2	(DSE)-2	40	16	60	24	100
31	B.Com(H)-505	Business Research	(SEC)	40	16	60	24	100
		Total						700

**B.Com H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
Semester	Fifth
Title of the Paper	Personal tax planning
Category	(GE)
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:

**CO1:** Demonstrate a good understanding the concept of tax planning, use the residential status to plan the scope of income and devise tax planning strategy in relation to agricultural income.

**CO2:** Apply critical thinking and problem solving skills related to minimization of tax liability of individuals with respect to salary income and understand how to develop efficient pay packages

**CO3:** Devise tax planning strategies in relation to house property and understand the presumptive scheme of taxation of computing business income.

**CO4:** Evaluate indexation technique to reduce capital gains tax and learn about specific exemptions available from capital gains.

**CO5:** Explore deductions to reduce taxable income and use rebates to reduce tax liability.

Unit -1	<b>Concept of Tax Planning</b> (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 (iii) Provisions relating to concept of agricultural income; Composite income; tax planning of agricultural income.
Unit 2	<b>Tax Planning with Reference to Salary Income:</b>  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	<b>Tax Planning in relation to Income from House Property and Business Income:</b>



	<p><b>House Property:</b></p> <ol style="list-style-type: none"><li>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,</li><li>2) Tax planning in respect of interest on loan for purchase, construction, repair and renovation of the house property.</li><li>3) Set-off and carry forward of house property losses. Tax planning related to Section 80C.</li></ol> <p><b>Tax Planning related to business income covering:</b></p> <ol style="list-style-type: none"><li>1) Presumptive schemes of computing business income (Section 44AD, 44ADA, 44AE)</li><li>2) Provisions relating to maintenance of accounts (Section 44AA)</li><li>3) Provisions relating to audit of accounts (Section 44AB)</li></ol>
Unit 4	<p><b>Tax Planning in relation to Capital gains and other sources</b></p> <ol style="list-style-type: none"><li>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.</li><li>2) Tax planning in relation to gifts received from relatives and non-relatives.</li><li>3) Tax planning in relation of clubbing and deemed income</li></ol>
Unit 5	<p><b>Other Areas of Tax Planning:</b></p> <ol style="list-style-type: none"><li>1) Deductions under Sections 80C, 80CCD(1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB</li><li>2) Rebate under Section 87A. Double taxation relief under Sections 90 and 91</li><li>3) Advance Payment of tax.</li></ol>

### Suggested Readings:

1. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
2. Singhania, Vinod K. and Monica Singhania. *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.): SahityaBhawan Publications.

**B.Com H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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: Demonstrate an elementary knowledge of Reading, writing and speaking elementary French.

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

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

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

**SECTION-A****(15 Marks)****Grammar**

Les sign orthographiques, Les Nouns (nationalité, loisirs, chose dansvotre sac, vêtements, légumes, fruits, vente, dans le menu), Les pronomssujet, Les articles indéfini et défini, Singulier et pluriel, Le genre ,Les verbesréguliers et irréguliers (1<sup>st</sup>,2<sup>nd</sup>,3<sup>rd</sup>), Les verbesauxiliaire, Lesverbespronominiaux,Aime et n'aime pas, Les phrases de forme affirmative, les phrases de formenégative, les phrases de forme interrogative (avec inversion et sans inversion),

**SECTION-B****(15 Marks)****Reading**

Les alphabets, Les nombrecardinaux, 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 réponsesbaséessur la leçon de l'unité 1 du livre prescript, Questions et réponsesbaséessur la leçon de l'unité 2 du livre prescript (poisson-quintonsylvie, s. a. l. a. (1999)



**SECTION-C**

**(10 Marks)**

**Writing**

Presentez-vous et Présentez-les,

Rédaction de dialogues simples sur sujet donné:

- Un journaliste interroge 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 y a des soldes. Qu'est-ce que vous achetez?
- Vous commandez des plats 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 H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
Semester	Fifth
Title of the Paper	Marketing Management
Category	(CC)
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H)-503
Maximum Marks	100
Internal/ External	40/60

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

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

CO1: Understand the basic concepts, importance of marketing and marketing environment.

CO2: Learn concepts related to consumer behaviour and market segmentation.

CO3: Analyze the concept of product, branding and product life cycle.

CO4: Learn and understand the concepts of pricing and distribution.

CO5: Demonstrate the concepts of promotion and promotion mix.

Unit -1	<b>Introduction :</b> Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).
Unit 2	<b>Consumer Behaviour and Market Segmentation</b> Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour, concept of market segmentation, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.
Unit 3	<b>Product</b> Concept, Product classification; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.
Unit 4	<b>Pricing and Distribution</b> Concept of Pricing, Significance, Factors affecting pricing decisions of a product. Pricing policies and strategies. Distribution –



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

**Suggested Readings:**

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



**B.Com H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
Semester	Fifth
Title of the Paper	Fundamentals of Financial Management
Category	(CC)
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:

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

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

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

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

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

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

Unit -1	<b>Financial Management</b> - Meaning and definition, nature, scope and importance of Finance; Financial Goal — Profit vs. Wealth maximization; Financial function Traditional and modern concept — Investment, Financing And Dividend Decisions, Responsibility of Financial Manager.
Unit 2	<b>Capital Budgeting</b> 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	<p>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.</p> <p><b>Capital Structure Theories:</b> 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.</p>
Unit 4	<p><b>Operating and Financial Leverage:</b> Measurement of leverage: Effects of operating and financial leverage on profit; Analyzing alternate financial plans, Calculation of operating and financial leverage, Degree of Operating, Financial &amp; Combined Leverage.</p> <p><b>Dividend Decision Theories</b> 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.</p>
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 Edition. Vikas publishing house.
5. Rustagi, R. P. (2012). Fundamentals of Financial Management. Taxmann.

**B.Com H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
Semester	Fifth
Title of the Paper	Business Research
Category	(SEC)
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H)-505
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:

CO: 1 Understand the meaning and importance of research.

CO: 2 familiarize themselves with various kind of research.

CO: 3 Analysis and Application of research in Business.

CO: 4 Preparation of research reports.

Unit -1	<b>Concept of Research</b> Concept of Business Research and Its Application, Types of Research, Research Process.
Unit 2	<b>Research Problem, Reviewing Literature and formulation of objectives &amp; Hypothesis</b> Concept of research problems- selection & formulation. Conducting Literature Review- Sources & procedure, Setting Objectives, Hypothesis Formulation- Types of Hypothesis
Unit 3	<b>Research Design</b> 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	<b>Analysis</b> 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	<b>Research Communication</b> Format of research report, Precautions in report writing; Footnoting, Referencing: APA, HBR, IEEE and Index.

**Suggested Readings:**

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

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

Sixth Semester								
S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
32	B.Com(H)-601	Consumer Protection Laws	(GE)	40	16	60	24	100
33	B.Com(H)-602	Virtual Trading in Stock Market	(SEC)	40	16	60	24	100
34	B.Com(H)-603	Auditing and Corporate Governance	(CC)	40	16	60	24	100
35	B.Com(H)-604	Indirect Tax Law- GST	(CC)	40	16	60	24	100
36		Specialization Elective 3	(DSE)-1	40	16	60	24	100
37		Specialization Elective 4	(DSE)-2	40	16	60	24	100
38	B.Com(H)-605	Internship Report VIVA	Project	—	—	100	50	100
		Total						700



**B.Com H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
Semester	Sixth
Title of the Paper	Consumer Protection Laws
Category	(GE)
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:

CO1: Have a comprehensive understanding about the existing law on consumer protection in India.

CO2: Conversant with major international instruments on consumer protection

CO3. Aware of rights of consumers and basic procedures for handling consumer dispute.

CO4: Able to appreciate the emerging questions and policy issues in consumer law for future research.

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 H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
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:

CO-1 Understand the terminology related to the stock market investment

CO-2 Analyze the different news and charts for the investing purpose

CO-3 Develop a better understanding towards various portfolio

CO-3 Be abler to take decision regarding stock market investing decision.

Unit -1	<b>Investing Fundamentals:</b> 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.  <b>Newspaper Reading and Analysis :</b> Enhancing the usefulness of newspaper reading and analyzing the articles effectively for various purposes
Unit 2	<b>Stock exchanges in India:</b> BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information. <b>Trading in securities:</b> types of orders, using brokerage and analyst recommendations.
Unit 3	<b>Fundamental Analysis</b>





	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	<b>Technical Analysis</b> Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines 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	<b>Understanding Derivatives:</b> Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, <b>Virtual trading practice</b>

**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 H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
Semester	Sixth
Title of the Paper	Auditing and Corporate Governance
Category	(CC)
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:

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

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

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

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

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

**CO6:** Learn the implications of different theories of business ethics and CSR practices in Indian

Unit -1	<b>Auditing</b>  Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities;  Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Auditor’s Report- Contents and
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	Types, Liabilities of Statutory Auditors under the Companies Act 2013.
Unit 2	<b>Special Areas of Audit</b> 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	<b>Conceptual Framework of Corporate Governance</b> Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism.
Unit 4	<b>Major Corporate Governance Failures</b> B.COMCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), Harshad Mehta Scam, Satyam Computer Services Ltd, and Kingfisher Airlines; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance; Initiatives in India.
Unit 5	<b>Business Ethics and CSR</b> Morality and Ethics; Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Corporate Ethics; Benefits of Adopting Ethics in Business; Ethics Programme; Code of Ethics; Ethics Committee; Concept of Corporate Philanthropy, CSR, CR, Corporate Sustainability; Environmental Aspect of CSR; CSR provision under the Companies Act 2013, CSR Committees; CSR Reporting; CSR Models, Drivers of CSR, Codes and Standards on CSR, Global Reporting Initiatives, ISO 21000.

**Suggested Readings:**

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

**Latest Editions of text books may be used.**

**B.Com H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
Semester	Sixth
Title of the Paper	Indirect Tax Law-GST
Category	(CC)
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:

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

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

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

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

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

Unit -1	<b>Introduction of Indirect Tax</b> Meaning, Features and Objectives; Types Of Indirect Tax Central excise duty: Concept, Salient Feature, Importance, Ad-Valorem Duty Central Sales: Concept, salient feature and Importance Value added Tax (VAT): Concept, Salient Feature, Importance Service Tax: Concept, Salient Feature, Importance
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Unit 2	<b>GST: Introduction</b> Introduction to GST: Meaning Objectives and basic schemes of GST, salient features, subsuming of taxes, Benefits of implementing GST, Constitutional amendments, Structure of GST (Dual Model). GST Council- structure, powers & Functions, Provisions for amendments. GST Acts- CGST, SGST(M.P.), and IGST act
Unit 3	<b>Procedures &amp; Levy under GST</b> Registration under GST: Procedure for registration, Types of registration, Special provisions for casual taxable persons & non-resident taxable persons, exempted goods & services/rates of GST. Procedures relating to levy: CGST & SGST: scope of supply, tax liability on mixed & composite supply, time of supply of goods & services, value of taxable supply- Computation of taxable value & tax liability. Procedure relating to levy: IGST: Inter-state supply, Intra-state supply, zero rate supply, value of taxable supply- Computation of taxable value & tax liability, Input tax credit: eligibility, apportionment, inputs on capital goods, distribution of credit by input service distributor (ISD)- transfer of input tax credit- simple problems on utilization of input tax credit
Unit 4	<b>Assessment &amp; Returns</b> Furnishing details of outward & inward supply, first return, claim of input tax credit, matching reversal and reclaim of input tax credit, Annual return and Final return, Problem of Assessment of tax and tax liability. GST and Technology: <b>GST Network:</b> Structure, vision & mission, powers & functions. Goods & Service tax Suvidha providers (GSP): Concept, framework & Guidelines & architecture to integrate with GST system, GSP eco system.
Unit 5	<b>Custom Duty:</b> Introduction & nature, types of custom duty, provision of import & export, valuation of rules, transaction value & assessable value, computation of assessable value and calculation of custom duty.

**Suggested Readings:**

1. Dr. Vinod K Singhania and Dr. Monica Singhania, "Students' Guide to Income Tax Including GST - Problems & Solutions" Taxmann's, (21st Edition 2020-21)",
2. Dr. H.C. Mehrotra, Taxation, Prof. V.P. Agarwal, "(G.S.T.) Goods and Services Tax & Customs Duty" SahityaBhavan 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, ShailejaAnand (2020) "Goods and Services Tax", VK Global Publications, 2020



<b>ELECTIVES - Fifth Semester</b>								
<b>GROUP 1: ACCOUNTING AND FINANCE (V)</b>								
S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
	B.Com(H)-AF-501	Management Accounting	(DSE)	40	16	60	24	100
	B.Com(H)-AF-502	Financial Markets, Institutions and Financial Services	(DSE)	40	16	60	24	100
	B.Com(H)-AF-503	Corporate Tax Planning	(DSE)	40	16	60	24	100
	B.Com(H)-AF-504	Banking and Insurance	(DSE)	40	16	60	24	100

**B.Com H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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:

CO1: Acquaint with the fundamentals principles of management accounting.

CO2: Prepare,analyze and interpret financial statements.

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

CO4: Take decisions using management accounting tools.

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

Unit -1	Management Accounting: Meaning, Nature, Scope, Functions and Role of Management Accounting in Decision Making, Management Accounting vs. financial Accounting and Cost Accounting. Tools and techniques of Management Accounting., Need, Importance, Limitations of Management Accounting,
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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, ShahityaBhawan, 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.). SahityaBhawan Publication, Agra

**B.Com H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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: Understand the meaning and scope of financial markets, institutions as well as services in India.

CO2: Describe the general structure of various financial markets

CO3: Explain Commercial Banking and present its Current developments and issues related to NPAs.

CO4: Demonstrate an awareness of the current structure and functioning of the financial services sector.

Unit -1	<b>Introduction</b> 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	<b>Financial Markets &amp; Capital Markets Financial Markets</b> Money Market – functions, organization and instruments. Role of central bank in



	<p>money market. Indian Money Market – an overview.</p> <p>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.</p>
Unit 3	<p><b>Financial Institutions</b></p> <p>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.</p>
Unit 4	<p><b>Financial Services</b></p> <p>Insurance: Life and non-life insurance companies in India: public and private. Introduction, Significance, IRDA, Insurance Intermediaries, Reinsurance, Life Insurance, General Insurance</p> <p>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).</p>
Unit 5	<p><b>Financial Services Industry</b></p> <p>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.</p>

### 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 H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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:

CO1: Differentiate between various tax planning concepts and understand the procedure of assessment of corporate assesses.

CO2: 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.

CO3: Decipher the tax factors relevant for managerial decisions and to understand how to develop pay packages for employees.

CO4: Recognize the relevant Tax provisions for Non-resident Indians and to understand how to claim relief in case of double taxation of income.

CO5: Analysis tax planning with reference to business restructuring.

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
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	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 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 H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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:

CO1: Develop understanding on objectives of banks, operations of banking services and Get knowledge of Role of Foreign Banks.

CO2: Have adequate knowledge on Era of Internet Banking and its benefits.

CO3: Learn operations of Banks in India

CO3: Have basic awareness of business risk and types of business risk.

Unit -1	<b>Origin of banking</b> 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	<b>Commercial Banks</b> 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.
Unit 3	<b>Operations of Banking</b> 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



<b>ELECTIVES - Fifth Semester</b>								
<b>GROUP2: BUSINESS ADMINISTRATION AND LAW(V)</b>								
S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
	B.Com(H)-BA-501	Total Quality management	(DSE)	40	16	60	24	100
	B.Com(H)-BA-502	International Human Resource Management	(DSE)	40	16	60	24	100
	B.Com(H)-BA-503	Supply Chain Management	(DSE)	40	16	60	24	100
	B.Com(H)-BA-504	Industrial Relations and Labour Laws	(DSE)	40	16	60	24	100



**B.Com H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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: Learn general concept of quality, contribution of quality Gurus in the field of quality, dimensions of product and service quality and how to frame vision statement, mission statement and quality policy for the organization.

CO2: Understand basic concept of total quality management, its evolution, importance of continuous improvement, strategies of continuous improvement

CO3: Demonstrate concept of quality circle and how to use this to improve the quality in the organization.

CO4: Learn Leadership for quality management, TQM Road map and quality awards.





CO5: Understand the concept of ISO, its different series of standard, its requirements, implementation, documentation, about EMS and its benefits,

CO6: Learn about Benchmarking, JIT, Six Sigma.

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 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 H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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:

CO1: Critically assess the existing theories and practices related to IHRM.

CO2: Understand the social, cultural and ethical aspects in global issues.

CO3: Understand the role of HR manager in international scenario.

CO4: Present Performance Appraisal Process and discuss training and development needs and techniques for employees

CO5: Demonstrate the knowledge of International industrial relations

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:
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	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 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. MausamiS.Bhattacharya and NilanjanSengupta. 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 H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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:

CO1: Understand the basic concepts of supply chain management.

CO2: Analyze the Network Design and Logistics Management of a firm

CO3: Apply the concepts of Vendor Management.

CO4: Understand the Inventory Management concepts.

CO5: Learn and understand the key issues of IT in SCM

Unit -1	<b>Introduction</b> 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	<b>Network Design and Logistics Management</b> 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	<b>Managing Predictable Variability and Purchasing &amp; Vendor Management</b> 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	<b>Inventory Management</b> 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	<b>Recent Issues in SCM</b> 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 H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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;

CO1: Elaborate on the concepts of Industrial Relation.

CO2: Illustrate the role and applicability of the various enactments.

CO3: Outline the important causes and impact of industrial disputes.

CO4: Summarize important provisions of various enactments.

Unit -1	<b>Industrial Relations (IR)</b> 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	<b>Trade Union</b> 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	<b>Collective Bargaining and Workers' Participation in Management</b> 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	<b>Discipline and Grievance Redressal</b> 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; salient features of Industrial Employment (Standing orders) Act 1946
Unit 5	<b>A)The Industrial Disputes Act, 1947:</b> 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>b) The Factories Act, 1948:</b> 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. ArunMonappa, Industrial Relations and Labour Law, McGraw Hill Education
3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House
4. C.S VenkataRatnam, 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.**



<b>ELECTIVES - Fifth Semester</b>								
<b>GROUP3: APPLIED BUSINESS ECONOMICS(V)</b>								
<b>S. No.</b>	<b>Code</b>	<b>Subject</b>	<b>Cat</b>	<b>ICM</b>		<b>EEM</b>		<b>Total Marks</b>
				<b>Max</b>	<b>Min</b>	<b>Max</b>	<b>Min</b>	
	B.Com(H)- ABE-501	Business & Economic Environment	(DSE)	40	16	60	24	100
	B.Com(H)- ABE-502	Mergers and Acquisitions	(DSE)	40	16	60	24	100
	B.Com(H)- ABE-503	Industrial Economics	(DSE)	40	16	60	24	100
	B.Com(H)- ABE-504	Agriculture Economics	(DSE)	40	16	60	24	100



**B.Com H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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:

- CO1. Memorizing the concepts related to business and economic environment.
- CO2. Understanding the internal and external factors affecting the business environment.
- CO3. Applying the concepts of various acts such as FEMA AND SEBI.
- CO4. Analyzing the industrial policy and changes in different industrial policies.
- CO5. Evaluating the current policies related to MSME.
- CO6. Formulating the project report.

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 sectors.

**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 H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
Semester	Fifth
Title of the Paper	Mergers and Acquisitions
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com(H)-ABE-502
Maximum Marks	100
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:

CO1: Understand typical M&A transactions undertaken in equity capital markets

CO2: Understand the regulatory environment and its impact on the planning and execution of M&A transactions

CO3: Learn the operation of equity capital markets and the execution of Initial Public Offerings as special forms of M&A transactions

CO4: Undertake financial analysis for corporate valuation purposes within the context of acquiring or divesting assets and businesses

CO5: Present the understanding of Corporate Restructuring

CO6: Demonstrate the concept of International Mergers and Acquisitions as well as key issues therein

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
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	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. 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. PrasantGodbole Mergers, Acquisitions and Corporate Restructuring Vikas Publication
4. Bhagaban Das, DebdasRakshit, SathyaSwaroopDebashish 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.

**Note: Latest edition of text books may be used.**

### B.Com H: Semester V

Session	2020-2023
Class	B.Com (Hons)
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:

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

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

CO3: Analyze Regional disparity and development policies in India

CO4: Examine competition policy and its features in the India

CO5: Evaluate industrial growth after independence to and now

Unit -1	<b>Industry and Economic Development</b> Introduction, The meaning of Industrialization: Characteristics of Industrialization , Pattern of Industrialization, Urge/Role of Industrialization: Determinants of Industrial Growth, Economic Factors, Non-Economic Factor ,
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	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	<b>Organizational Form and Alternative Motives of the Firm</b> 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	<b>Industrial location and regional imbalance</b> Introduction: Weber's theory of industrial location (The pure theory), Regional imbalance : (Regional disparity and development policies in India), Policy initiatives for balanced regional growth, Globalization, Privatization
Unit 4	<b>Competition Policy</b> Introduction, General Features of Industrial Policy, Competition Policy, Co-Ordination of Industrial Policy with 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	<b>Industrial growth in India</b> 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. Srivastava 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 H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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: Understand Rural Economy of India

CO2: Able to communicate effectively, both written and orally, economic concepts, business decision-making, and agricultural and natural resource concepts

CO3: Present the Agricultural Reforms in India

CO4: Have the skills to analyse the journey of agriculture in India

CO3: Be familiar with issues related to the agricultural sector, natural resource policies, and rural community development.



Unit -1	<b>Rural Economy of India</b> 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
Unit 2	<b>Development of Agriculture</b> 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
Unit 3	<b>Agrarian Relations and Land Reforms in India</b> 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.
Unit 4	<b>Technology and Streams</b> 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)
Unit 5	<b>70 Years of Indian Agriculture</b> Agricultural marketing in India: markets and marketing functions, channels of distribution of various commodities; regulated markets and warehousing; Role of cooperatives in Agriculture. An overview of agricultural development; Under-employment and unemployment in the rural economy; Globalization of Indian Economy and its effects on Indian agriculture.

**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.**

<b>ELECTIVES - Fifth Semester</b>								
<b>GROUP4: BANKING AND INSURANCE(V)</b>								
<b>S. No.</b>	<b>Code</b>	<b>Subject</b>	<b>Cat</b>	<b>ICM</b>		<b>EEM</b>		<b>Total Marks</b>
				<b>Max</b>	<b>Min</b>	<b>Max</b>	<b>Min</b>	
	B.Com(H)-BI-501	Principles and Practices of Life Insurance	(DSE)	40	16	60	24	100
	B.Com(H)-BI-502	Functional Aspects of Banking	(DSE)	40	16	60	24	100
	B.Com(H)-BI-503	Insurance Laws and Environment	(DSE)	40	16	60	24	100
	B.Com(H)-BI-504	E-Banking	(DSE)	40	16	60	24	100



**B.Com H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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:

CO1: Acquire knowledge regarding the insurance contract, essentials of insurance contract, classification and types of insurance.

CO2: Understand the role of agent in life insurance contract, Provisions protecting the policy owner and insurance company.



CO3: Know about the insurance documentations and provisions of different life insurance claims.

CO4: Obtain knowledge about life insurance products, reinsurance and provisions of underwriting.

CO5: Know about the Insurance organization and legislative matters of life insurance contract.

Unit -1	<b>Introduction to Insurance</b>  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.
Unit 2	<b>Classification of Insurance</b>  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.
Unit 3	<b>Life Insurance Products and Underwriting</b>  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.
Unit 4	<b>Insurance Documents and Life Insurance Claims</b>  Insurance Documents: Policy conditions, Loan (Privilege), Revival, Alteration (Privilege and Condition), Assignment (Privilege) Life Insurance Claims: Survival Benefit Claim, Maturity Claim, Death Claim Ex



	Gratia Claim, Claims Concession, Accident Benefit, Extended Permanent Disability Benefit.
Unit 5	<p><b>Insurance Organization and Legislative Matters</b></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"><li>• Indian Contract Act, 1872 (Law Relating to Contracts)</li><li>• Negotiable Instrument Act, 1881</li><li>• Transfer of Property Act, 1882</li><li>• The Indian Stamps Act, 1999</li><li>• Insurance Act, 1938</li><li>• Life Insurance Corporation of India Act, 1956</li><li>• Income Tax Act, 1961</li></ul>

**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 H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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-

CO1: Understand the concept of basic banking concept,

CO2: Awareness about banking institutes and their working.

CO3: Comprehend regarding the facilities provided by the banks.

CO4: Understand the back-office operation work which helps for future action.

CO5: Understand the different aspects and components of financial Institutions and financial markets



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. PradeebDubey, 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 H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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: Introduces insurance business and legal framework of insurance laws and regulations and insurance business environment in the country.

CO2: Become aware about the conduct of Insurance Business in India

CO3: Have knowledge of various types of Insurance and financial environment's effect on the growth of Insurance.

CO4: Present the Legal aspects related to insurance sector in India.

CO5: Demonstrate the knowledge of the global insurance environment

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 H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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:

- CO1: Describe fundamental concepts behind modern e-banking/mobile banking technologies
- CO2: Impart knowledge on electronic payment system and payment gateway and its working.
- CO3: Perform a risk assessment of an existing e-banking/mobile banking solution with cyber security and legal issues.
- CO4: Recommend possible solutions/procedures to enhance e-banking/mobile banking security controls
- Co5: Knowledge about e-builder solution with e-locking techniques.

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.
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	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-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. BhushanDewan (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.**



<b>ELECTIVES - Fifth Semester</b>								
<b>GROUP5: INTERNATIONAL BUSINESS(V)</b>								
<b>S. No.</b>	<b>Code</b>	<b>Subject</b>	<b>Cat</b>	<b>ICM</b>		<b>EEM</b>		<b>Total Marks</b>
				<b>Max</b>	<b>Min</b>	<b>Max</b>	<b>Min</b>	
	B.Com(H)-IB-501	International Business Management	(DSE)	40	16	60	24	100
	B.Com(H)-IB-502	International Trade Operations	(DSE)	40	16	60	24	100
	B.Com(H)-IB-503	International Logistics	(DSE)	40	16	60	24	100
	B.Com(H)-IB-504	Export – Import Documentation and Procedure	(DSE)	40	16	60	24	100

**B.Com H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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:

CO1. Explain the concepts in international business with respect to foreign trade/international business

CO2. Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects

CO3. Analyse the principle of international business and strategies adopted by firms to expand globally

CO4. Integrate concept in international business concepts with functioning of global trade

UNIT 1	<b>INTRODUCTION TO INTERNATIONAL BUSINESS</b> 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	<b>NATIONAL AND INTERNATIONAL BUSINESS ENVIRONMENT</b> 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	<b>INTERNATIONAL MARKETNG MIX</b> 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	<b>THEORIES OF INTERNATIONAL TRADE</b> Production Possibility Curve, Absolute Advantage theory, Comparative Advantage theory, Modern Theory of Trade, Factor Endowment Theory.
UNIT 5	<b>INTERNATIONAL ECONOMIC INSTITUTIONS</b> 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 H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
Semester	Fifth
Title of the Paper	International Trade Operations
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

CO1: Gain understanding of International Trade Operations

CO2: Differentiate between various models of international trade.

CO3: Identify causes of disequilibrium in balance of payment.

CO4: Use knowledge of Regional Economic Integration for trade benefits

CO5: Learn and apply various methods associated with transfer of capital

CO6: Apply concept of globalization for organizational growth and development

UNIT 1	<b>INTERNATIONAL TRADE OPERATIONS</b> Bilateral v/s multilateral trade agencies for multinational trade. IOL model of international trade. Barriers in International Trade.
UNIT 2	<b>BALANCE OF PAYMENT</b> Introduction, Meaning, Accounts; Disequilibrium in balance of payment, causes,



	kinds and Implications of BOP Disequilibrium.
UNIT 3	<b>REGIONAL ECONOMIC INTEGRATIONS</b> Preferential Trade Areas, Free Trade Agreements, European Union, NAFTA, SAARC, ASEAN, & SAFTA, BRIC, CIS, COMESA, APEC, OPEC
UNIT 4	<b>INTERNATIONAL CAPITAL FLIGHT</b> Multinational Cooperation and its effect on Indian Culture, Transfer of technology, FDI and FII, Global investment scenario.
UNIT 5	<b>GLOBALIZATION AND INDIA</b> 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 H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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: Understand and implement the functions and concepts of Logistics.

CO2: Implement information system for forecasting logistical processes.

CO3: Take decisions associated with selection warehouses and modes of transportation.

CO4: Select and implement best practices for containerization and packaging.

CO5: Select best way to ship the package using most feasible mode.

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 H: Semester V**

Session	2020-2023
Class	B.Com (Hons)
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: Explain the concepts in custom clearance in international business with respect to foreign trade

CO2: Apply the current documentation phenomenon and to evaluate the global business environment in terms of economic, social, and legal aspects

CO3: Analyze the principle of international payments and incoterms

CO4: Integrate concept in custom clearance concepts with the functioning of global trade

CO5: demonstrate the role of various Exim associations in failing subsidies and credit facility.

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
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	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.**



<b>ELECTIVES - Sixth Semester</b>								
<b>GROUP 1: ACCOUNTING AND FINANCE (V)</b>								
<b>S. No.</b>	<b>Code</b>	<b>Subject</b>	<b>Cat</b>	<b>ICM</b>		<b>EEM</b>		<b>Total Marks</b>
				<b>Max</b>	<b>Min</b>	<b>Max</b>	<b>Min</b>	
	B.Com(H)-AF-601	Project Management	(DSE)	40	16	60	24	100
	B.Com(H)-AF-602	Financial Reporting and Analysis	(DSE)	40	16	60	24	100
	B.Com(H)-AF-603	Security Analysis and Portfolio Management	(DSE)	40	16	60	24	100
	B.Com(H)-AF-604	Business Tax Procedure and Management	(DSE)	40	16	60	24	100

**B.Com H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
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:

CO1: Understanding the relevance of alternative project appraisal techniques, financial structuring and financing alternative identification of a project, feasibility analysis including market, technical and financial appraisal of a project and the elements of social cost benefit analysis.

CO2: Analyzing the learning and understand techniques for Project planning, scheduling and Execution Control

CO3: Applying technology tools for communication, collaboration, information management, and decision support and appraisal techniques for evaluating live projects

CO4: Interacting with team and stakeholders in a professional manner, respecting differences, to ensure a collaborative project environment



CO5: Evaluating and appreciating contemporary project management tools and methodologies in Indian context

CO6: Demonstrate Project Risk Assessment Techniques

.UNIT 1	<b>Appraisal</b> 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	<b>Market Analysis</b> 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	<b>Investment appraisal</b> 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	<b>Social cost benefit analysis</b> 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	<b>Project risk assessment</b> 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 FinancingImplementation 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 H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
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-

CO1: Understand the accounting terminology and accounting regulations; the concept of Financial Reporting and also describe the different entities subject to Reporting;

CO2: Understand the financial reporting in both the private and public sector use accounting information as the basis for action;

CO3: Understand economic context of the financial reporting and the interplay between different interested parties in this process;

CO4: Understand financial decision making on the basis of analysis.



UNIT 1	<p><b>Financial Reporting</b></p> <p>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.</p> <p><b>Conceptual Framework</b></p> <p>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><b>Understanding Financial Statement</b></p> <p>Nature, Legal Requirements under Companies Act 2013, Preparation of Statement of Profit &amp; 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><b>Financial reporting</b></p> <p>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</p> <p>Challenges in financial reporting</p>
UNIT 4	<p><b>Assets</b></p> <p>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><b>Liabilities</b></p> <p>Meaning of Liabilities, types of liabilities, features of AS 22 about accounting for taxes on Income.</p> <p>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><b>Financial Statement Analysis</b></p> <p>Meaning and Objectives, Types of financial Analysis, Techniques of Financial Statement Analysis, Financial Statement Valuation by types of Industry.</p> <p><b>Ratio Analysis</b></p> <p>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 H: Semester VI

Session	2020-2023
Class	B.Com (Hons)
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:

CO1: Understand the measures of risk and return in financial assets, based on the characteristics of different financial assets and value assets such as stocks and bonds for investment, concept and theories of traditional and modern portfolio management

CO2: Analyze stock returns and risk as EIC framework and through technical analysis, indicators, and oscillators using various modes for the purpose of investment.

CO3: Learn alpha, beta, correlation and anticipated returns in investing, predicting probabilities to analyze risk and return evaluation through hands on session on excel

CO4: Evaluate investment advice from brokers to develop optimal portfolio and selecting best portfolio based on different evaluation models



CO5: Measure the risk and return of a portfolio position, diversify and manage investment portfolios in accordance with a person's risk preferences

UNIT 1	<b>Investment: Meaning, Investment vs. Speculation:</b> 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	<b>Valuation of Securities:</b> 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	<b>Approaches to Security Analysis: Fundamental Analysis:</b> 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	<b>Portfolio Analysis and Selection:</b> 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	<b>Portfolio Evaluation &amp; Revision:</b> 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 H: Semester VI

Session	2020-2023
Class	B.Com (Hons)
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:

CO: 1 aware about provisions of business tax with regard to IT Act, 1961 and evaluate the procedure to compute total income of firm, AOP or BOI and its tax determination.

CO: 2 examine the assesement procedure of HUF and its treatment with reference to partition of HUF.

CO: 3 assess Partnership firm assessed as association of persons and computation of total income

CO: 4 comprehend types of companies and calculation of its total income along with various deductions to be made from gross total income.



CO: 5 explore the concept of MAT and tax on income in certain cases such as royalties, copyrights, literary works etc

CO: 6 analyse different types of returns, its assessment procedure and determination of advance tax, interest and TDS for tax implications in financing decisions.

UNIT 1	<b>Assessment of Firms</b> Computation of income of the firm, Computation of tax, Association of persons or Body of individuals. (Theory and Problems).
UNIT 2	<b>Assessment of HUF</b> 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	<b>Assessment of Partnership Firms Assessed As AOP:</b> 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	<b>Assessment of Companies</b> 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	<b>TAX MANAGEMENT</b> <b>a) Provision for Filing of Return</b> Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN <b>b) Assessment of Return</b> Self-assessment, summary assessment u/s 143(1), scrutiny assessment u/s 143(3) and best judgment assessment u/s 144 <b>c) Advance Tax</b> When liable to pay, due dates and computation of advance tax (excluding Corporate assesses) <b>d) Interest</b> Interest u/s 234A, 234B, 234C, (simple problems on interest) <b>e) TDS</b> TDS from salary, lottery, horse racing, interest on securities

**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.



- 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	16	60	24	100
	B.Com(H)-BA-602	New Venture Planning	(DSE)	40	16	60	24	100
	B.Com(H)-BA-603	Corporate Governance and Laws	(DSE)	40	16	60	24	100
	B.Com(H)-BA-604	Labour Laws	(DSE)	40	16	60	24	100

**B.Com H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
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:

CO1: To discuss the basic compensation concepts.

CO2: To illustrate different ways to implement and strengthen performance linked pay.

CO3: To learn the concepts of Payment and employee benefits issues for employees.

CO4: To learn some of the implications for strategic compensation and possible employer approaches to managing legally required benefits

UNIT 1	<b>Introduction to Compensation Management</b> Concept and principles; Consequences of pay dissatisfaction; Job grading, broad banding and job design.
UNIT 2	<b>Foundations of Compensation</b> Theories of compensation; Executive compensation; Challenges of compensation design; Developing strategic compensation alternatives; Compensation policies in India.
UNIT 3	<b>Components of Compensation</b>



	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	<b>International Compensation Management</b> Types of overseas employment, kinds of overseas workforce, components of expatriate compensation, approaches to international compensation.
UNIT 5	<b>Compensation Laws</b> <b>Wages and bonus:</b> The Payment of Wages Act, 1936; The Minimum Wages Act, 1948; The Payment of Bonus Act, 1965. <b>Social security:</b> 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 H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
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:

CO1: Prepare a business plan for a new venture start or development.

CO2: Devise a business model and Present business ideas.

CO3: Analyse and evaluate business information to identify the viability of a proposal.

CO4: Present the legal challenges in setting up a venture

CO5: Demonstrate knowledge and understanding of the processes and procedures for developing a business.

CO6: Present Sources of Venture Capital

UNIT 1	<b>Starting New Ventures</b> Opportunity identification. The search for new ideas. Source of innovative ideas.
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	Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing your creativity. Impediments to creativity.
UNIT 2	<b>Methods to Initiate Ventures</b> 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	<b>Legal Challenges in Setting up Business</b> 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	<b>The Search for Entrepreneurial Capital</b> 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	<b>Business Plan Preparation for New Ventures</b> 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: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.  The Marketing Aspects of New Ventures Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.  Suggested Case Studies: Case studies related to business or start ups in e-commerce, services, retailing, travel and hospitality.

**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 H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
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. Memorizing the concepts related to corporate governance and laws.
- CO2. Identifying the elements for good corporate governance practices in different sectors.
- CO3. Applying the concepts of ethics in ethics programs, codes, and committees.
- CO4. Analyzing the CG regulatory framework through provisions of various acts in India.
- CO5. Evaluating the effects of CG on different sections of society.
- CO6. Formulating the guidelines for CSR and corporate citizenship.

UNIT 1	<b>Corporate Governance</b> Definition of Corporate Governance, Need and scope of Corporate Governance, Evolution of Corporate Governance, Role of Corporate Governance, Elements of
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	Good Corporate Governance, Corporate Governance in public sector, banking and non- banking financial institutions.
UNIT 2	<b>Business Ethics</b> 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	<b>Major Corporate Governance Failures</b> - BCCI(UK), Maxwell Communication(UK), Enron(USA), World.Com(USA), Andersen, Worldwide(USA), Vivendi (France), Satyam Computer Services Ltd(India) , Lehman Brothers(USA). <b>Regulatory Framework of Corporate Governance in India</b> - Relevant provisions of Companies Act, 2013, SEBI, Insolvency and Bankruptcy Code 2016.
UNIT 4	<b>Overview of Corporate Social Responsibility (CSR)</b> 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	<b>Legal Regime Governing CSR</b> 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 H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
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:

CO:1 Know the development and the judicial setup of Labour Laws.

CO:2 Demonstrate the concept of Economic Coercion

CO:3 Learn the salient features of welfare and wage Legislations.

CO:4 Learn the laws relating to Industrial Relations, Social Security and Working conditions.

CO: 5 Understand the laws related to working conditions in different settings.

UNIT 1	<b>Conceptual Framework</b>  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.
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UNIT 2	<b>Resolution of Industrial Dispute</b>  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	<b>Instruments of Economic Coercion</b>  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	<b>Social Security and Welfare Legislation in India-I</b>  <b>Factories Act, 1948</b> , 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; <b>The Employee's Provident funds and miscellaneous provisions Act, 1952</b> , 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	<b>Social Security and Welfare Legislation in India-II</b>  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 set-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
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**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, 2<sup>nd</sup> 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	16	60	24	100
	B.Com(H)-ABE-602	Financial Econometrics	(DSE)	40	16	60	24	100
	B.Com(H)-ABE-603	Industrial Organisation	(DSE)	40	16	60	24	100
	B.Com(H)-ABE-604	Environmental Economics	(DSE)	40	16	60	24	100

**B.Com H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
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-

CO1: Understanding basic knowledge on economic growth, four wheel of growth and its models.

CO2: Demonstrate factors determining economic development and its models.

CO3: Apply the concept development index and its measurement on economic growth and development.

CO4: Evaluate the measures of poverty, options for alleviation of poverty and evaluation of the anti – poverty programs

CO5: Analyzing role of education, health, literacy policy in economic growth and development in the country.

UNIT 1	<b>Economic Growth</b> 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: Thr neo classical model
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UNIT 2	<b>Economic Development</b> 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
UNIT 3	<b>Development index and sustainable development</b> 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
UNIT 4	<b>Poverty measures and policy options for alleviation of poverty</b> 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	<b>The role and contribution of education and health to economic growth and development</b> 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 H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
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:

1. Understand types and forms of data and how to use them in econometric analysis.
2. Identify sources of financial data (Bloomberg, Capital IQ, Compustat, Yahoo Finance, etc.) to retrieve necessary data for econometric analysis.
3. Demonstrate knowledge in econometric methods such as regression analysis and Forecasting Models.
4. Help students acquire skills in using computer Software (Eviews, excel) to perform econometric applications.
5. 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.

UNIT 1	<b>Introduction of Financial Econometrics</b> 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,
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	<p><b>The Research Process:</b> Writing a Research Proposal, A Process for writing a Research Report</p> <p><b>Sources of Economic Data:</b> Links to Economic Data on the Internet, Interpreting Economic Data, Obtaining the Data</p>
UNIT 2	<p><b>Time series Econometrics: Some basic concepts</b></p> <p><b>Testing for Trends and Unit Roots:</b> Stochastic Processes, Unit Root Stochastic 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)</p>
UNIT 3	<p><b>Single Equation Regression Models</b></p> <p><b>The Nature of Regression Analysis</b></p> <p>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.</p> <p><b>Estimation of Regression Model (OLS)</b></p> <p>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 <math>r^2</math> : A Measure of Goodness of Fit</p>
UNIT 4	<p><b>Multiple Regression Analysis and validation of model assumptions</b></p> <p>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 <math>R^2</math> and the Multiple Coefficients of Correlation <math>R</math>, <math>R^2</math> and Adjusted <math>R^2</math></p> <p><b>Validation of Regression Model Assumptions Test</b></p> <p>Multicollinearity, Heteroscedasticity, Autocorrelation, Residual normality test</p>
UNIT 5	<p><b>Time Series Econometrics: Forecasting</b></p> <p>Approaches to Economic Forecasting, AR, MA and ARIMA Modeling of Time Series Data, Forecasting.</p> <p><b>Measuring Volatility in Financial Time Series:</b> Introduction to ARCH Model: Properties and Weaknesses of ARCH Models; Introduction to GARCH Model-Extensions to the Basic GARCH Model.</p>

**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 H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
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:

CO1: Model the behavior of monopolists in different circumstances.

CO2: Solve game theory problems, as used in industrial organization.

CO3: Describe the determinants of market power.

CO4: Understand and implement the concept of pricing strategies and market segmentation

CO5: Elaborate on theory of competition policy, networks and market intermediation.

UNIT 1	<b>Introduction to Industrial Organisations</b> 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	<b>Market Power</b>



	Imperfect competition; Sources of Market Power: Product differentiation, Advertising and Consumer Inertia.
UNIT 3	<b>Pricing Strategies &amp; Market Segmentation</b> Group Pricing and personalized pricing; Menu pricing; Intertemporal Price Discrimination; Bundling; Experience tools.
UNIT 4	<b>Theory of Competition Policy</b> Cartels & Collusion; Horizontal Mergers; Strategic Incumbents, Entry, Predation & Merger of Firms; Vertically related Markets & Regulations.
UNIT 5	<b>Networks &amp; Market intermediation</b> 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 H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
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:

CO1: Have a detailed understanding of the discipline of environmental economics, including its key principles and methods.

CO2: Use economic techniques to analyse environmental problems and to assess environmental policies.

CO3: Demonstrate developed research skills in the field of environmental economics.

CO4: Discuss on the New Environmental Policy

UNIT 1	<b>Introduction</b> 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-
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	Malthusian Pessimistic Perspective, Cornucopian Optimistic Perspective, The Middle Path, Material Balance Perspective).
UNIT 2	<b>Environmental Pollution</b> 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	<b>Basic Concepts And Theories (Individual Choice)</b> 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	<b>Environmental Accounting –</b> 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	<b>Ideal Environment Policy</b> 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.**





ELECTIVES - Sixth Semester								
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	16	60	24	100
	B.Com(H)-BI-602	Banking Laws and Environment	(DSE)	40	16	60	24	100
	B.Com(H)-BI-603	Marketing of Financial Product and Services	(DSE)	40	16	60	24	100
	B.Com(H)-BI-604	Management of Commercial Bank	(DSE)	40	16	60	24	100



**B.Com H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
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:**

- CO1:** Understanding various principles and provisions that govern general insurance.
- CO2.** Analyze types of motor insurance policies, prevailing practices and procedures on pricing and claim settlement.
- CO3:** Evaluate the coverage of fire insurance and the major type's policies available with insurers.



**CO4:** Identify the scope of marine insurance and analyze progress and growth of marine insurance business in India.

**CO5:** Explore emerging trends in the insurance sector like health, travel and agriculture.

**CO6:** Develop underwriting practices and managing risk by proper investigation of claims.

UNIT 1	<b>Introduction</b> 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	<b>Motor Insurance</b> 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 <b>Fire Insurance</b> Characteristics of Fire Insurance, Scope and Coverage under a Standard Fire and Perils Policy, Types of Fire Policies, Fire Claims and Termination of Fire Insurance Policy.
UNIT 3	<b>Marine Insurance</b> 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	<b>Miscellaneous Insurance</b> Health Insurance, Travel Insurance, Liability Insurance, Bank Indemnity Insurance, Catastrophe Insurance, Rural Insurance, Agriculture Insurance, Micro and Credit Insurance, Burglary Insurance
UNIT 5	<b>Underwriting &amp; Risk Management</b> 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.**

### B.Com H: Semester VI

Session	2020-2023
Class	B.Com (Hons)
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:

CO1: Disseminate knowledge about banking regulation with main provisions and reforms and analyze the legal environment for banking and finance and recognize and evaluate the legal issues arising in commercial practice

CO2: Demonstrate a good understanding of Central Bank and its operations with particular reference to Developing Economies.

CO3: Understand the functions and significance of RBI in India.



CO4: Understand the banking organizations and their regulatory bodies with their qualifications, rights and liabilities.

CO5: Examine the management of management of capital funds in commercial banks and analyze various banking reports and statements.

Unit -1	<p><b>Banking Legislations and Reforms</b></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 reserve 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>
Unit 2	<p><b>Central Banking</b></p> <p>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.</p>
Unit 3	<p><b>Reserve Bank of India</b></p> <p>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-Discount and Finance House of India.</p>
Unit 4	<p><b>Banking Organizations</b></p> <p>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</p>



	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	<b>Management of Capital Funds in Commercial Banks</b>  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 H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
Semester	Sixth
Title of the Paper	Marketing of Financial Product and Services
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:

CO1: Understand the role of the marketing function and its application to financial sector.

CO2: Understanding frameworks and approaches that is helpful in marketing financial products and services

CO3: Familiarize various products/services in Banking, Insurance and Mutual Funds.

CO4: Understand the practical aspects of marketing of the financial product and services.

CO5: Evaluating and creating strategies to promote financial products and services.



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 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 H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
Semester	Sixth
Title of the Paper	Management of Commercial Bank
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:

CO1: Describe the functions of commercial and thrift banking institutions

CO2: Understand how management of deposits is done in commercial banks

CO3: Elaborate the activities of Commercial banks

CO4: Present upon the relationship of a bank and a its customers



CO5: Critically analyze the risk management function in commercial banks

UNIT 1	<b>Introduction to Commercial Banking</b> 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	<b>Management of Deposit and Lending</b> 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	<b>Bank Investments and Other Activities of Commercial Banks</b> 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	<b>Relationship between Bank and Customer</b> Services to different customer groups, competition amongst banks for customers, customer relationship management, banking ombudsman scheme, know your customer (KYC) norms, prevention of money laundering act (PMLA) 2002, trends evolving in modern banking.
UNIT 5	<b>Risk Management in Commercial Banks</b> 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.**

<b>ELECTIVES - Sixth Semester</b>								
<b>GROUP 5: INTERNATIONAL BUSINESS(VI)</b>								
<b>S. No.</b>	<b>Code</b>	<b>Subject</b>	<b>Cat</b>	<b>ICM</b>		<b>EEM</b>		<b>Total Marks</b>
				<b>Max</b>	<b>Min</b>	<b>Max</b>	<b>Min</b>	
	B.Com(H)-IB-601	Cross Cultural Issues in International Business	(DSE)	40	16	60	24	100
	B.Com(H)-IB-602	International Ethical and Legal Issues	(DSE)	40	16	60	24	100
	B.Com(H)-IB-603	International Marketing	(DSE)	40	16	60	24	100
	B.Com(H)-IB-604	International Business Finance and Risk Management	(DSE)	40	16	60	24	100



**B.Com H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
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:

CO: 1 Analyze the critical role of culture in context of international business and the importance of managing cultural differences.



CO: 2 understand the influence of culture on different functions of management including communication, negotiation, marketing, leadership, motivation, human resource management and teams

CO: 3 demonstrate improved cross-cultural competence and will be able to perform accordingly.

CO: 4 Identify problems in cross-cultural management, and offer solutions to the problem.

CO: 5 demonstrate an integrative understanding of the ethical and social issues in cross-cultural management and negotiation.

UNIT 1	<b>Introduction</b> 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	<b>Culture and Global Management in International business</b> 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	<b>Cross Cultural Negotiation &amp; Decision Making</b> Process of Negotiation and Needed Skills & Knowledge Base for International and Global Business <b>Business Operations</b> Strategy Formulation & Implementation; Aligning Strategy, Structure & Culture in an organizational Context.
UNIT 4	<b>Global Human Resources Management</b> 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	<b>Corporate Culture</b> 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 H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
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:

CO1: Understand the concepts of integrity, ethics and law, including how they overlap and how they are different

CO2: Learn the International Business laws



CO3: Understand and analyze a problem involving integrity, ethics and law in the public domain, and create and evaluate solutions

CO4: Recognize the importance of Ethics in International Business

UNIT 1	<b>Introduction and basic concepts of Business ethics</b> 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	<b>International Business Law</b> 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	<b>Ethics and International Business</b> 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	<b>Ethical dilemma in decisions</b> Whistle blowing: meaning, types, regulations; Whistle blower policy; Insider trading: Meaning, prohibition, trading plan, crony capitalism and corporate funding.
UNIT 5	<b>Law Relating to United Nations</b> 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 H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
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

CO1: Have developed an understanding of major global trade drivers

CO2: Demonstrate various theories and their practical applicability in the current scenario

CO3: Get skills in researching and analyzing trends in global markets and in modern marketing practice as consumer driving forces





CO4: Assess an organization's ability to enter and compete in international markets

CO5: Implement global marketing strategies to gain better market position

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 H: Semester VI**

Session	2020-2023
Class	B.Com (Hons)
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:

CO1: To gain an understanding of the international business environment and its competitive and investment climate

CO2: Have an in-depth understanding of the correlations between the areas of finance and the global economy

CO3: Learn International Finance conditions and Exchange Rate theories.

CO4: Demonstrate the awareness of International Exchange rates determination

CO5: Present the Country Risk involved in International Business

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	<b>Parity conditions in International Finance</b> 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	<b>Forecasting Exchange Rates</b> 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	<b>Country Risk</b> 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., 8th 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, Alok Pandey, Pearson Education, 10th edition.

**Note: Latest edition of text books may be used.**

