



PRESTIGE

INSTITUTE OF MANAGEMENT & RESEARCH, GWALIOR

NIRF | NAAC 'A' GRADE | AUTONOMOUS

BACHELOR OF COMMERCE

SYLLABUS

(NEP & CBCS Semester wise)

AND

EXAMINATION SCHEME

(2024– 2028)

Department of Commerce
Prestige Institute of Management, Gwalior

Airport Road, Opposite DD Nagar, Gwalior

(Madhya Pradesh) INDIA

B.Com First Year: 2024-2025

B.Com Second Year: 2025-2026

B.Com Third Year: 2026-2027

B.Com fourth Year: 2027-2028



**BACHELOR OF COMMERCE
(SIX SEMESTER PROGRAMME)
CHOICE BASED CREDIT SYSTEM
INTERNAL ASSESSMENT = IA; END-TERM ASSESSMENT = ETA**

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



B.Com PROGRAM- COURSE OUTCOMES

No.	Program Outcomes
PO-1	Understand and Apply knowledge of accounting theories and practices to solve business problems.
PO-2	Foster critical thinking abilities for rational decision making
PO-3	Ability to increase understanding of accounting skills by applying both qualitative and quantitative knowledge in real Business Situations.
PO-4	Acquire effective communication and analytical skills
PO-5	Demonstrate the values in society and business



BACHELOR OF COMMERCE

Three Years (6 Semester)CBCS Programme

First Semester													
S. No.	Code	Subject	Cat	L	T	P	C	Contacts Hrs/Wk	ICM		EEM		Total Marks
									Max	Min	Max	Min	
1	B.Com-101	Environmental Science and Sustainabilty	(AEC)	3	1	-	4	4	40	14	60	21	100
2	B.Com-102	Principles of Micro Economics and its application	(Minor)	2	2	-	4	4	40	14	60	21	100
3	B.Com-103	English and Business Communication	(GE)	3	1	-	4	4	40	14	60	21	100
4	B.Com-104	Financial Accounting	(Major)	3	1	-	4	4	40	14	60	21	100
5	B.Com-105	Business Law	(Major)	2	2	-	4	4	40	14	60	21	100
6	B.Com-106	Business Mathematics	(Minor)	3	1	-	4	4	40	14	60	21	100
7.	B.Com-107	M S Office	(GE)	2	2	-	4	4	40	14	60	21	100
8.	B.Com-108	Personality Development *	Vocational Subject	-	-	-	-	-	-	-	-	-	-
		Total		18	10		28	28					700

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



BACHELOR OF COMMERCE
Three Years (6 Semester)CBCS Pogramme

Second Semester													
S. No.	Code	Subject	Cat	L	T	P	C	Contacts Hrs/Wk	ICM		EEM		Total Marks
									Max	Min	Max	Min	
9	B.Com-201	Remedial English	(GE)	3	1	-	4	4	40	14	60	21	100
10	B.Com-202	Principles of Macro Economics and Its Application	(Minor)	2	2	-	4	4	40	14	60	21	100
11	B.Com-203	Introduction to Accounting using open source software	(AEC)	3	-	1	4	5	40	14	60	21	100
12	B.Com -204	Corporate Accounting	(Major)	2	2	-	4	4	40	14	60	21	100
13	B.Com-205	Corporate Laws	(Major)	3	1	-	4	4	40	14	60	21	100
14	B.Com-206	E-commerce and its applications	(Minor)	3	1	-	4	4	40	14	60	21	100
15	B.Com-207	Entrepreneurship Development	(GE)	2	2	-	4	4	40	14	60	21	100
16	B.Com-208	Community engagement and service (Project/ internship)*	Field work	-	-	-	-	-	-	-	-	-	-
		Total		18	9	1	28	29					700

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



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

Third Semester													
S. No.	Code	Subject	Cat	L	T	P	C	Contacts Hrs/Wk	ICM		EEM		Total Marks
									Max	Min	Max	Min	
17	B.Com-301	Business Statistics	(Minor)	3	1	–	4	4	40	14	60	21	100
18	B.Com-302	Public Finance	(Minor)	3	1	-	4	4	40	14	60	21	100
19	B.Com-303	Human Resource Management	(GE)	3	1	–	4	4	40	14	60	21	100
20	B.Com-304	Income-tax Law and Practice	(Major)	3	1	–	4	4	40	14	60	21	100
21	B.Com-305	Business Environment	(SEC)	3	1	–	4	4	40	14	60	21	100
22	B.Com-306	International Finance	(Major)	3	1	–	4	4	40	14	60	21	100
23	B.Com-307	Advance Excel for Finance and Accounting	(GE)	2	2		4	4	40	14	60	21	100
		Total		20	8	-	28	28					700



BACHELOR OF COMMERCE
Three Years (6 Semester)CBCS Programme

Fourth Semester

S. No.	Code	Subject	Cat	L	T	P	C	Contacts Hrs/Wk	ICM		EEM		Total Marks
									Max	Min	Max	Min	
24	B.Com-401	Indian Economy	(Minor)	3	1	-	4	4	40	14	60	21	100
25	B.Com-402	Behavioural Finance	(SEC)	3	1	-	4	4	40	14	60	21	100
26	B.Com-403	Cost Accounting	(Major)	3	1	-	4	4	40	14	60	21	100
27	B.Com-404	Operations Research	(Minor)	3	1	-	4	4	40	14	60	21	100
28	B.Com-405	RDBMS	(GE)	2	-	2	4	6	40	14	60	21	100
29	B.Com-406	Advanced Accounting and Practice	(Major)	3	1	-	4	4	40	14	60	21	100
30	B.Com-407	Marketing Management	(GE)	3	1	-	4	4	40	14	60	21	100
		Total		20	6	2	28	30					700



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Three Years (6 Semester)CBCS Programme**

Fifth Semester													
S. No.	Code	Subject	Cat	L	T	P	C	Contacts Hrs/Wk	ICM		EEM		Total Marks
									Max	Min	Max	Min	
31	B.Com-501	Personal tax planning	(Major)	3	1	—	4	4	40	14	60	21	100
32	B.Com-502	Foreign Language (French)	(SEC)	3	1	-	4	4	40	14	60	21	100
33	B.Com-503	Business Research Methodology	SEC	2	-	2	4	6	40	14	60	21	100
34	B.Com-504	Financial Management	(Major)	3	1	—	4	4	40	14	60	21	100
35		Specialization Elective 1	(DSE)-1	3	1	—	4	4	40	14	60	21	100
36		Specialization Elective 2	(DSE)-2	3	1	—	4	4	40	14	60	21	100
37	B.Com-505	Summer internship viva	(Field Project)				4		50	25	50	25	100
		Total		17	5	2	28	26					700



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Three Years (6 Semester)CBCS Programme

Sixth Semester													
S. No.	Code	Subject	Cat	L	T	P	C	Contacts Hrs/Wk	ICM		EEM		Total Marks
									Max	Min	Max	Min	
38	B.Com-601	Consumer Protection Laws	(Major)	3	1	–	4	4	40	14	60	21	100
39	B.Com-602	Stock and Derivative Trading	(SEC)	3		2	4	5	40	14	60	21	100
40	B.Com-603	Auditing and Corporate Governance	(CC)	3	1	–	4	4	40	14	60	21	100
41	B.Com-604	Indirect Tax Law- GST	(Major)	3	3	–	4	4	40	14	60	21	100
42		Specialization Elective 3	(DSE)-1	3	1	–	4	4	40	14	60	21	100
43		Specialization Elective 4	(DSE)-2	3	1	–	4	4	40	14	60	21	100
44	B.Com-605	Industrial Visit Report	Project	–	–	–	6		50	25	50	25	100
		Total		18	7	2	30	25					700



**BACHELOR OF COMMERCE(Hons.)
Fourth Year (7 Semester)CBCS Programme**

Seventh Semester													
S. No.	Code	Subject	Cat	L	T	P	C	Contacts Hrs/Wk	ICM		EEM		Total Marks
									Max	Min	Max	Min	
45	B.Com(H)-701	Financial Derivatives	(Major)	3	1	–	4	4	40	14	60	21	100
46	B.Com(H)-702	International Taxation	(SEC)	3	1	-	4	4	40	14	60	21	100
47	B.Com(H)-703	Data Visualization	(CC)	3	1	–	4	4	40	14	60	21	100
48	B.Com(H)-704	Business Valuation	(Major)	3	1	-	4	4	40	14	60	21	100
49	B.Com(H)-705	Project Report (Dissertation)		1	2	5	8	13	–	–	200	70	200
		Total		13	6	5	24	15					600



**BACHELOR OF COMMERCE(Hons.)
Fourth Years (8 Semester)CBCS Programme**

Eight Semester													
S. No.	Code	Subject	Cat	L	T	P	C	Contacts Hrs/Wk	ICM		EEM		Total Marks
									Max	Min	Max	Min	
50	B.Com(H)-801	International Financial Reporting Standards	(Major)	3	1	–	4	4	40	14	60	21	100
51	B.Com(H)-802	Merger, Acquisition & Corporate Restructuring	(SEC)	3	1	-	4	4	40	14	60	21	100
52	B.Com(H)-803	Advanced Business Research	(CC)	3	1	–	4	4	40	14	60	21	100
53	B.Com(H)-804	Strategic Management	(Major)	3	1	-	4	4	40	14	60	21	100
54	B.Com(H)-805	Project Report (Dissertation)		2	1	5	8	13	–	–	200	70	200
		Total		14	5	5	24						600



Discipline Specific Elective (DSE):

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

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

ELECTIVES - Fifth Semester													
GROUP 1: ACCOUNTING AND FINANCE (V)													
S. No.	Code	Subject	Cat	L	T	P	C	Contacts Hrs/Wk	ICM		EEM		Total Marks
									Max	Min	Max	Min	
	B.Com-AF-501	Management Accounting	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-AF-502	Financial Markets, Institutions and Financial Services	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-AF-503	Corporate Tax Planning	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-AF-504	Banking and Insurance	(DSE)	3	1	—	4	4	40	14	60	21	100
GROUP2: BUSINESS ADMINISTRATION AND LAW(V)													
	B.Com-BA-501	Total Quality management	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-BA-502	International Human Resource Management	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-BA-503	Supply Chain Management	(DSE)	3	1	—	4	4	40	14	60	21	100



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	B.Com-BA-503	Industrial Relations and Labour Laws	(DSE)	3	1	—	4	4	40	14	60	21	100
GROUP3: APPLIED BUSINESS ECONOMICS(V)													
	B.Com-ABE-501	Business & Economic Environment	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-ABE-502	Mergers and Acquisitions	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-ABE-503	Industrial Economics	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-ABE-504	Agriculture Economics	(DSE)	3	1	—	4	4	40	14	60	21	100
GROUP4: BANKING AND INSURANCE(V)													
	B.Com-BI-501	Principles and Practices of Life Insurance	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com -BI-502	Functional Aspects of Banking	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com -BI-503	Insurance Laws and Environment	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com -BI-504	E-Banking	(DSE)	3	1	—	4	4	40	14	60	21	100
GROUP5: INTERNATIONAL BUSINESS(V)													
	B.Com-IB-501	International Business Management	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-IB-502	Management of International Trade	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-IB-503	International Logistics	(DSE)	3	1	—	4	4	40	14	60	21	100



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



	B.Com-BA-603	Labour Laws	(DSE)	3	1	—	4	4	40	14	60	21	100
GROUP 3: APPLIED BUSINESS ECONOMICS(VI)													
	B.Com-ABE-601	Economic Growth & Development	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-ABE-602	Financial Econometrics	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-ABE-603	Industrial Organisation	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-ABE-604	Environmental Economics	(DSE)	3	1	—	4	4	40	14	60	21	100
GROUP 4: BANKING AND INSURANCE(VI)													
	B.Com-BI-601	Principles and Practices of General Insurance	(DSE)	3	1	—	4	4	40	14	60	21	100
	.Com(H)-BI-602	Banking Law and Environment	(DSE)	3	1	—	4	4	40	14	60	21	100
	.Com(H)-BI-603	Marketing of Financial Product and Services	(DSE)	3	1	—	4	4	40	14	60	21	100
	.Com(H)-BI-604	Management of Commercial Bank	(DSE)	3	1	—	4	4	40	14	60	21	100
GROUP 5: INTERNATIONAL BUSINESS(VI)													
	B.Com-IB-601	Cross Cultural Issues in International Business	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-IB-602	International Ethical and Legal Issues	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-IB-603	International Marketing	(DSE)	3	1	—	4	4	40	14	60	21	100



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	B.Com-IB-604	International Business Finance and Risk Management	(DSE)	3	1	—	4	4	40	14	60	21	100
GROUP6: E- Commerce(VI)													
	B.Com-EC-601	Advance Excel for Business Decision Making	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-EC-602	R application for Decision making in Business	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-EC-603	RDBMS	(DSE)	3	1	—	4	4	40	14	60	21	100
	B.Com-EC-604	Cyber securities and Laws	(DSE)	3	1	—	4	4	40	14	60	21	100



		B.COM -2024-2028
(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 -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 Program/ Institute/ College for evaluation.
4. The summer training Report B.Com -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 for which adequate teaching facilities do not exist in the institution. The decision of the Co-coordinator /Principal will be final in this matter.

SCHEME OF ASSESSMENT

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

MARKS OF SESSIONALS

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



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- (a) Marks obtained in Mid –Semester Examinations will be of 20 Marks.
- (b) Other components will include student’s assessment on the basis of Class Presentation/ Group Discussion/ Seminar Presentation/ any other projects as and when assigned by subject teachers and specific activity coordinators as per the Internal Component requirements.
- (c) All above activities to be distributed in different semesters and shall contribute 10 marks in each semester to make Internal Assessment Component of 40 Marks.
- (d) Candidate is required to secure a minimum of 35% 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 35% marks in individual papers. She/he will also be required to obtain a minimum 35% marks in sessional, separately. Besides securing 35% marks in each paper in both external and internal examinations, the candidate will have to secure a minimum of 35% marks in aggregate.

DIVISION IN EXAMINATION

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

SCHEME OF PROMOTION TO NEXT SEMESTER

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

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

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

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

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



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

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



Three Years (6 Semester) CBCS Programme

First Semester													
S. No.	Code	Subject	Cat	L	T	P	C	Contacts Hrs/Wk	IA*		EA*		Total Marks
									Max	Min	Max	Min	
1	B.Com-101	Environmental Science & Sustainability	(AEC)	3	1	—	4	4	40	14	60	21	100
2	B.Com-102	Principles of Micro Economics and its application	(Minor)	3	1	—	4	4	40	14	60	21	100
3	B.Com-103	English and Business Communication	(GE)	3	1	-	4	4	40	14	60	21	100
4	B.Com-104	Financial Accounting	(Major)	3	1	-	4	4	40	14	60	21	100
5	B.Com-105	Business Law	(Major)	3	1	-	4	4	40	14	60	21	100
6	B.Com-106	Business Mathematics	(Minor)	3	1	-	4	4	40	14	60	21	100
7.	B.Com-107	MS Office	(GE)	2	2	-	4	4	40	14	60	21	100
8.	B.Com-108	Personality Development *	Vocational Subject	-	-	-	-	-	-	-	-	-	-
		Total		20	8		28	28					700

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

*L=LECTURE, T=TUTORIAL, P=PRACTICAL|IA=INTERNAL EXAMINATION, EA=EXTERNAL EXAMINATION



B.Com: Semester I

Session	2024-2028
Class	B.Com
Semester	First
Title of the Paper	Environmental Science & Sustainability
Category	Ability Enhancement Course
Compulsory/ Optional	Compulsory
Paper Code	B.Com -101
Maximum Marks	100
Internal/ External	40/60

Course Outcomes:

CO1a	Students will be able to acquire a wide vocabulary and understanding of basic functional grammar and knowledge for reading, writing and spoken language.
CO1b	Students will be able to develop creative and critical writing skills along with developing an interest and appreciation of literary texts.
CO2	To enable the learners to communicate effectively and appropriately in real life situations.
CO3	Students will be able to demonstrate the use of basic and advanced business writing skills and to produce clear and concise written business documents.
CO4	Students will be able to summarize and synthesize information into a coherent text and develop language competence, presentation and public speaking skills.

CO PO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	3	-	3	1	2
CO1b	2	-	3	-	1
CO2	3	3	3	3	2
CO3	2	3	3	3	3
CO4	3	2	3	3	3

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment &Sustainability
Y	Y	Y	Y

Employability	Entrepreneurship	Skill Development
Y	N	Y

Course Pedagogy:

Lecture, Case study



Course Content:

Unit -1	Study of Environment and Ecology Defining Environment and Ecology. Ecosystem - Components, structure and function, energy flow, food, chain, food web Ecological pyramids and types.
Unit 2	Bio-diversity and its Protection Introduction- Genetic, species and ecosystem diversity. Value of bio-diversity. India as a nation of mega bio-diversity center, bio-diversity at national and local levels.
Unit 3	Sustainable Development Principles of Sustainability: Sustainable development goals (SDGs). Sustainable Agriculture and Food Systems: Organic farming, permaculture, and agroforestry. Food security and sustainable diets. Sustainable Urban Development: Green buildings and sustainable cities
Unit 4	Student need to conduct the experiment(s) on water quality testing or air pollution monitoring, or soil composition analysis .
Unit 5	Student need to shoot Short films or animations about environmental conservation and sustainability.

Course Evaluation Criteria:

Instruments	Marks
Mid Term Examination	20
Assignment 1	5
Assignment 2	5
Assignment 3	5
Class Participation (Skill Development)	5
Total Marks- Internal Examination	40

Suggested Readings:

1. Benny Joseph, “Environmental Science and Engineering“, Tata McGraw-Hill, New Delhi, 2016.
2. Environment Impact Assessment Guidelines, Notification of Government of India, 2006.
3. Erach Bharucha “Textbook of Environmental Studies for Undergraduate Courses” Orient Blackswan Pvt. Ltd. 2013. Andy Jones, Michel Pimbert and Janice Jiggins, 2011. [Virtuous Circles: Values, Systems, Sustainability](#). IIED and IUCN CEESP, London.
4. Cunningham, W.P. Cooper, T.H. Gorhani, ‘Environmental Encyclopedia’, Jaico Publ., House, Mumbai, 2001.



PRESTIGE INSTITUTE OF MANAGEMENT & RESEARCH, GWALIOR

B.Com -2024-2028

5. Essentials of Entrepreneur ship and Small Business Management (Sled): Thomas W.
6. Zimmerer, and Norman M. Scarborough. PHI
7. Entrepreneurship: Strategies and Resources, 3/E: Marc Dollinger: Prentice Hall
8. Bringing New Technology to Market- Kathleen R. Allen, Prentice Hall Entrepreneurship in Action, 2/E - Mary Coulter; Prentice Hall

B.Com: Semester I

Session	2024-2028
Class	B.Com
Semester	First



Title of the Paper	Principles Of Micro Economics And Its Application
Category	Minor
Compulsory/ Optional	Compulsory
Paper Code	B.Com -102
Maximum Marks	100
Internal/ External	40/60

CO1a	Describe scarcity, choice, opportunity cost, and economic systems.
CO1b	Explain consumer theory, including budget constraints, utility, and the demand curve.
CO2	Apply demand and supply laws to analyze market changes and calculate price elasticity.
CO3	Analyze production functions and cost structures in the short and long run.
CO4	Evaluate and compare price and output in different market structures.

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	1	2	1	2	3
CO1b	1	2	2	3	2
CO2	1	3	3	2	1
CO3	2	3	3	2	1
CO4	1	3	3	2	2

Course Mapping:

Local	Regional	National	Global
Y	N	N	N

Professional Ethics	Gender	Human Values	Environment & Sustainability
N	N	N	N

Employability	Entrepreneurship	Skill Development
Y	N	Y

Course Pedagogy:

Lecture, Case study

Course Content:

Unit -1	Introduction Problem of scarcity and choice: scarcity, choice and opportunity cost; production possibility frontier; economic systems. Consumer Theory
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	Budget constraint, concept of utility (cardinal & ordinal), diminishing marginal utility, Diamond-water paradox, income and substitution effects; Consumer choice: indifference curves, derivation of demand curve from indifference curve and budget constraint.
Unit 2	Demand and supply: law of demand, determinants of demand, shifts of demand versus movements along a demand curve, market demand, Consumer Surplus law of supply, determinants of supply, shifts of supply versus movements along a supply curve, market supply, market equilibrium. Elasticity: price elasticity of demand, price elasticity of Supply, (Expenditure Method and Arc Method)
Unit 3	Production and Costs Production function: Short-run and Long-run; Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Iso-quant and iso-cost line; Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long run Costs; Relation between Total, Average and Marginal cost.
Unit 4	Types of Market Structure – Features, Price & Output Determination in Perfect competition, Features, Price & Output Determination Monopoly.
Unit 5	Types of Market Structure- Features, Price & Output Determination in Monopolistic, Difference Between Monopoly & Monopolistic Market, Oligopoly, Kinked Demand Curve

Course Evaluation Criteria:

Instruments	Marks
Mid Term Examination	20
Assignment 1	5
Assignment 2	5
Assignment 3	5
Class Participation (Skill Development)	5
Total Marks- Internal Examination	40

Suggested Readings:

1. Principles of Microeconomics by N. Gregory Mankiw (latest edition)
2. *Microeconomics in Context* by Laura Tyson and Wendy Carlin (latest edition)
3. *Microeconomic Theory: Basic Principles and Extensions* by Walter Nicholson (latest edition)
4. *The Theory of Industrial Organization* by Jean Tirole (latest edition)
5. *Industrial Organization: Theory and Applications* by Luis M. Cabral (latest edition)
6. MIT OpenCourseware Microeconomics: <https://ocw.mit.edu/courses/14-01-principles-of-microeconomics-fall-2018/>



B.Com: Semester I

Session	2024-2028
Class	B.Com
Semester	First
Title of the Paper	English and Business Communication
Category	General Elective
Compulsory/ Optional	Compulsory
Paper Code	B.Com -103
Maximum Marks	100
Internal/ External	40/60

Course Outcomes:

CO1a	Students will be able to acquire a wide vocabulary and understanding of basic functional grammar and knowledge for reading, writing and spoken language.
CO1b	Students will be able to develop creative and critical writing skills along with developing an interest and appreciation of literary texts.
CO2	To enable the learners to communicate effectively and appropriately in real life situations.
CO3	Students will be able to demonstrate the use of basic and advanced business writing skills and to produce clear and concise written business documents.
CO4	Students will be able to summarize and synthesize information into a coherent text and develop language competence, presentation and public speaking skills.

CO PO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	3	-	3	1	2
CO1b	2	-	3	-	1
CO2	3	3	3	3	2
CO3	2	3	3	3	3
CO4	3	2	3	3	3

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment &Sustainability
Y	Y	Y	Y

Employability	Entrepreneurship	Skill Development
Y	Y	Y



Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

Unit - 1	Review of English Grammar, Vocabulary Building (Synonyms, Antonyms, Homonyms, Idioms, Proverbs, One word substitution), Paragraph Writing, Precis Writing, Report Writing
Unit 2	Where the Mind is without fear by R.N. Tagore, Life by Sarojini Naidu, Our Trees Still grow in Dehra by Ruskin Bond, The Bird with the Golden Wings by Sudha Murthy
Unit 3	Communication,- Definition and Process of Communication, Essentials of Effective Communication, Barriers to Communication & Role of Communication in Organizational Effectiveness, Non-Verbal Communication: Meaning, Types and Importance, Listening, Difference between Listening and Hearing
Unit 4	Business Correspondence, Essentials of Effective Business Correspondence, Structure of Business Letter, Types of Business Letter: Enquiry, Reply, Orders, Complaints, and Circular Letter, Writing Emails, Drafting of Notices, Agendas, Minutes, Job Application Letters, Preparation of a Curriculum Vitae (CV) and Resume, their difference and usage.
Unit 5	Business Correspondence, Essentials of Effective Business Correspondence, Structure of Business Letter, Types of Business Letter: Enquiry, Reply, Orders, Complaints, and Circular Letter, Writing Emails, Drafting of Notices, Agendas, Minutes, Job Application Letters, Preparation of a Curriculum Vitae (CV) and Resume, their difference and usage.

Course Evaluation Criteria:

Instruments	Marks
Mid Term Examination	20
Assignment 1	5
Assignment 2	5
Assignment 3	5
Class Participation (Skill Development)	5
Total Marks- Internal Examination	40

Suggested Readings:

1. Chaturvedi, P.D, Mukesh. The Art and Science of Business Communication. 4th ed. 2017, Pearson, India
2. Higgins, Jessica. 10 Skills for Effective Business Communication. Foreword by Ben Way 2021. Embassy Books, India.
3. Kumar, Sanjay & Pushp Lata. Communication Skills. 2nd ed. 2015. Oxford University Press, India
4. Swan, Michael. Practical English Usage 4th Ed, 2016. Oxford University Press, India.



5. Wren and Martin. High School English Grammar & Composition. Revised by NDV Prasada Rao. Regular Edition, S. Chand Publishing. India.

B.Com: Semester I

Session	2024-2028
Class	B.Com
Semester	First
Title of the Paper	Financial Accounting
Category	Major
Compulsory/ Optional	Compulsory
Paper Code	B.Com -104
Maximum Marks	100
Internal/ External	40/60

Course Outcomes:

CO1a	Develop an understanding of key terminology, concept of double entry system and accounting principles.
CO1b	Apply the knowledge for the preparation of trial balance & final accounts
CO2	Illustrate and analysis of various accounting methods for branches and department.
CO3	Assess the various conditions of maintaining accounts of royalty and hire purchase system.
CO4	Familiarize with the concept and salient features of Indian Accounting Standards and International Financial Reporting Standards.

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	3	3	2	2	3
CO1b	3	2	3	2	-
CO2	2	2	2	2	2
CO3	2	3	3	2	3
CO4	2	2	2	-	1

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	N

Professional Ethics	Gender	Human Values	Environment & Sustainability
N	N	N	N

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy:



Lecture, Case study, hands-on analysis

Course Content:

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. Ledger: Preparation of Ledger, Difference between journal and Ledger, Rules regarding Posting.
Unit 2	Trial Balance Meaning, Importance, and Types of Trial Balance, preparation of Trial Balance. Final Accounts (Trading & P&L Account and Balance sheet) with Adjustments.
Unit 3	Branch Accounts: Meaning and Definition of Branch Accounts, Types of Branch, Dependent Branch, Debtors System, Stock and Debtors system, Wholesale Branch. Foreign Branch. Departmental Account: Meaning and Definition, Need, Calculation of net profit of various departments and allocation of expenses using suitable base, preparation of common balance sheet and treatment of unrealized profit, Interdepartmental transaction
Unit 4	Royalty Accounts: Meaning and Definition, Short working, Minimum Rent, Short Working Recouped, Strikes, Lock-Outs, Accounting for Royalty (Including Sub-Lease). Hire-Purchase System: Meaning of hire-purchase contract, Legal provisions regarding hire purchase contract, Accounting records for goods of substantial sale values, After-sales service
Unit 5	Indian Accounting Standards (Ind-AS): Concept, benefits, procedure for issuing Ind-AS in india, Salient features of Ind-AS issued by ICAI International Financial Reporting Standards (IFRS): Main features, uses and objectives of IFRS, IFRS issued by IASB and concept of harmonization and convergence, obstacle in harmonization and convergence, suggestions for increased convergence and harmonization.

Course Evaluation Criteria:

Instruments	Marks
Mid Term Examination	20
Assignment 1	5
Assignment 2	5
Assignment 3	5
Class Participation (Skill Development)	5
Total Marks- Internal Examination	40

Suggested Readings:

1. Jain, S.P. and Narang, k.L. 2016. *Financial accounting*. 10th ed. Kalyani publishers, New Delhi.
2. Elliott, B. and Elliott, J., 2017. *Financial Accounting And Reporting*. 18th ed. London: Pearson Education Limited.



3. Kemp, R. and Waybright, J., 2019. *Financial Accounting*. 5th ed. University of Virginia: Pearson Education Limited.
4. Gupta, A., 2016. *Financial Accounting for Management*. 5th ed. Pearson Education India.
5. Grewal, T.S. and Gupta, S.C., 2016. *Introduction to accountancy*. S. Chand and Co., New Delhi.
6. Tulsian, P. C., 2002. *Financial Accounting*. Tata Mcgraw Hil., New Delhi.
7. Paul D. Kimmel , Jerry J. Weygandt, et al., 2014. *Editions for Financial Accounting: Tools for Business Decision Making*. 7th ed. John Wiley & Sons., Canada.
8. Gupta, R. L., and Radhaswamy, M., 2004. *Advanced Financial Accounting*. S. Chand and Co., New Delhi.
9. Mukherjee, A., & Hanif, M., 2007. *Modern Accounting Vol. II*. New Delhi: Tata McGraw Hill Publishing Company.



B.Com: Semester I

Session	2024-2028
Class	B.Com
Semester	First
Title of the Paper	Business Law
Category	Major
Compulsory/ Optional	Compulsory
Paper Code	B.Com -105
Maximum Marks	100
Internal/ External	40/60

Course Outcomes:

CO1a	Understand the meaning and essentials of contract and the different ways of performance and remedies available in case of breach of contract
CO1b	Learn about Indemnity Guarantee and Bailment also learn about the creation and termination of the contract of agency
CO2	Generate awareness of law related to sales of goods and the unpaid seller and rights, Duties of Buyer and Seller
CO3	Develop the approach towards partnership firm and how to dissolved a firm and Limited liability Partnership
CO4	Understand and analyze the different provision related to negotiable instruments, Dishonor of Cheque and Company formation and management

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	2	2	1	1	3
CO1b	3	2	1	2	3
CO2	2	1	2	2	2
CO3	2	1	-	-	2
CO4	3	-	2	1	-

Course Mapping:

Local	Regional	National	Global
N	N	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	Y	Y



Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

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



	<p>c) LLP Agreement, d) Partners and Designated Partners e) Incorporation Document f) Incorporation by Registration Partners and their Relationship</p>
Unit 5	<p>The Negotiable Instruments Act 1881 a) Meaning, Characteristics, and Types of Negotiable Instruments b) Promissory Note, Bill of Exchange, Cheque c) Holder and Holder in Due Course, Privileges of Holder in Due Course. d) Negotiation: Types of Endorsements e) Crossing of Cheque f) Bouncing of Cheque The Companies Act, 2013 a) Definition and Characteristics of a Company b) Types of Companies: Public, Private, Government Companies, etc. c) Formation of a Company: Incorporation, Memorandum, and Articles of Association d) Management and Administration: Directors, Meetings, Resolutions e) Winding Up of a Company</p>

Course Evaluation Criteria:

Instruments	Marks
Mid Term Examination	20
Assignment 1	5
Assignment 2	5
Assignment 3	5
Class Participation (Skill Development)	5
Total Marks- Internal Examination	40

Suggested Readings:

1. Kapoor, N.D. "Elements of Mercantile Law"
2. Singh, Avtar. "Business Law"
3. Kuchhal, M.C. "Business Law"
4. Gulshan, S.S. "Business Law"



B.Com: Semester I

Session	2024-2028
Class	B.Com
Semester	First
Title of the Paper	Business Mathematics
Category	Minor
Compulsory/ Optional	Compulsory
Paper Code	B.Com -106
Maximum Marks	100
Internal/ External	40/60

Course Outcomes:

CO1a	Understand the concept of matrix & determinant and apply Cramer's rules to solve system of linear equations.
CO1b	Calculate ratio, proportion, percentage, profit & loss and average.
CO2	Discuss and solve practical problem involving the concepts of Simple Interest, Compound Interest, Commission, Discount and Brokerage.
CO3	Understand the concept of function & its types and apply various methods to solve system of linear equations.
CO4	Understand the basic concept of differential calculus and its application in business.

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	N	N

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy:

Lecture, hands-on analysis

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	-	1	2	1	1
CO1b	3	1	3	1	2
CO2	3	2	3	1	2
CO3	2	2	2	1	2



CO4	2	2	2	1	2
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Course Content:

Unit -1	Matrices and Determinants: Definition, Types of Matrices. Addition, Subtraction, Multiplication, Transpose, Determinants and Inverse of Matrices, Solution of simultaneous Linear Equations by using Cramer’s Rule.
Unit 2	Basic Mathematics-I: Ratio, Proportion, Percentage, Profit & Loss and Average.
Unit 3	Basic Mathematics-II: Simple Interest, Compound Interest, Commission, Brokerage and Discount.
Unit 4	Functions: Functions, Types of Functions, Linear Equations in Two variables, Solution of Linear Equations, Simultaneous Equations- Meaning, Characteristic Types and Calculations, Solutions of Simultaneous Equations, Quadratic Equations, Solution of Quadratic Equations-Factorization Method and Quadratic Formula.
Unit 5	Calculus: Introduction, Differentiation of functions of single variable(excluding trigonometric function), and Maxima and minima , Break even analysis

Course Evaluation Criteria:

Instruments	Marks
Mid Term Examination	20
Assignment 1	5
Assignment 2	5
Assignment 3	5
Class Participation (Skill Development)	5
Total Marks- Internal Examination	40

Suggested Readings:

1. Singh, J.K. (2017). Business Mathematics. *Himalaya Publishing House*.
 2. Shukla, S.M. (2018). Business Mathematics. Sahitya Bhawan Publication.
 3. Budnick, P. (2010). Applied Mathematics for Business, Economics and the Social Sciences. McGraw Hill Publishing Co.
 4. Sancheti, D.C. & Kapoor, V.K. (2019). Business Mathematics. Sultan Chand & Sons.
 5. Chaturvedi P. & Rohida, H. (2020). Business Mathematics, KedarNath and Ram Nath, Meerut.
- 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.
 4. Sharma, J.K. (2014). Business Mathematics. ANE Books Pvt. Ltd., New Delhi.



B.Com: Semester I

Session	2024-2028
Class	B.Com
Semester	First
Title of the Paper	MS Office
Category	General Elective
Compulsory/ Optional	Compulsory
Paper Code	B.Com -107
Maximum Marks	100
Internal/ External	40/60

Course outcomes

CO1a:	Understand computer basics fundamentals to familiar with computer and its parts.
CO1b:	Working with ms word , various menus and formatting structures along with special features.
CO2:	Hands on ms excel spread sheet including various formatting techniques.
CO3:	Working with ms excel functions and formulas and statistical functions.
CO4:	Hands on ms power point presentation slide with its features.

CO/PO Matrix

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	2	3	3	3	3
CO1b	3	2	2	3	2
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	2	3	2

Course Mapping:

Local	Regional	National	Global
Y	N	Y	Y

Professional Ethics	Gender	Human Values	Environment &Sustainability
Y	N	Y	Y

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy:



Lecture, Case study, hands on analysis

Course Content:

Unit -1	Introduction to MS Office Computer Basic, Creating Folder, Paint Directories, input units, Output unit, Central Processing Units, what is hard ware, what is Software, Windows shortcut keys.
Unit 2	MS Word New, Open, Close, Save, Save As Formatting Text: Font Size, Font Style, Font Color, Use the Bold, Italic, and Underline, Change the Text Case, Line spacing, Paragraph spacing, shading text and paragraph, Working with Tabs and Indents. Header and Footer: Inserting custom Header and Footer, inserting objects in the header and footer, add section break to a document. Working with bullets and numbered lists. Tables and Mail merge.
Unit 3	MS Excel Introduction to Excel interface, understanding rows and columns, Naming Cells, Working with excel workbook and sheets, Formatting excel workbook: New, Open, Close, Save, Save As Formatting Text: Font Size, Font Style, Font Color, Use the Bold, Italic, and Underline, Wrap text, Merge and Centre, Currency, Accounting and other formats, Modifying Columns, Rows & Cells. Sort and Filter Data with Excel: Sort and filtering data Using number filter, Text filter, Custom filtering, Removing filters from columns, Conditional formatting.
Unit 4	MS Excel Functions and Formulas Lookup and reference functions-VLookup, HLookup, Index, Match, Address, Offset. Logical Functions- If/Else, True, False, AND, OR, NOT. Data Base functions- Dget, Dmax/min, Dproduct, Dsum, Dvar, Dvarp. Date and Time functions- Date, Day, Day360, Seconds, Minutes, Hours, Now, Today, Month, Year. Math and Trig functions- Round, Rand, Int, LCM, Mod, Even, Sum, Sumif, Sumifs. Statistical functions- Average, Average, Average if, Count, CountA, count blank, Countif, Forecast, Max, MaxA, Min, Min A, Avedev.
Unit 5	MS PowerPoint Inserting new slides, changing the layout of slides, duplicating slides, Copying and pasting slides, applying themes to the slide layout, changing theme color, Slide background, Formatting slide background, and Using slide views. Master slide and its usages, Shapes, Clipart and Pictures, Word Art, Smart Art Change the Order of Objects, inserting slide header and footer, Inserting Text boxes, inserting shapes, using quick styles, Inserting Word art, inserting symbols, Inserting Chart.

Course Evaluation Criteria:

Instruments	Marks
Mid Term Examination	20



Assignment 1	5
Assignment 2	5
Assignment 3	5
Class Participation (Skill Development)	5
Total Marks- Internal Examination	40

Suggested Readings:

1. **Microsoft Office 2003: The Complete Reference, Jennifer, Guy Hart-Davis, Curt Simmons, Jennifer Ackerman Kettel, McGraw-Hill Osborne Media.**
2. **Analyzing Business Data with Excel, Forecasting, Statistics, and Data Management, Shroff/O'Reilly.**
3. **MICROSOFT OFFICE 365 ALL-IN-ONE FOR BEGINNERS & POWER USERS: The Concise Microsoft Office 365, by Tech Demystified.**
4. **Mastering Financial Mathematics in Microsoft Excel: A Practical Guide for Business Calculations, Alastair L. Day, PHI.**



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

Second Semester

S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
				Max	Min	Max	Min	
9	B.Com-201	Remedial English	(GE)	40	14	60	21	100
10	B.Com-202	Principles of Macro Economics and Its Application	(Minor)	40	14	60	21	100
11	B.Com-203	Introduction to Accounting using open source software's	(AEC)	40	14	60	21	100
12	B.Com-204	Corporate Accounting	(Major)	40	14	60	21	100
13	B.Com-205	Corporate Laws	(Major)	40	14	60	21	100
14	B.Com-206	E-Commerce and its Applications	(Minor)	40	14	60	21	100
15	B.Com-207	Entrepreneurship Development	(GE)	40	14	60	21	100
16	B.Com-208	Community engagement and service (Project/ internship)**	Field work	-	-	-	-	-
		Total						700



B.Com : Semester II

Session	2024-2027
Class	B.Com
Semester	First
Title of the Paper	Remedial English
Category	(GE)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-201
Maximum Marks	100
Internal/ External	40/60

Course Outcomes:

CO1a	Students will be able to acquire a wide vocabulary and understanding of basic functional grammar and knowledge for reading, writing and spoken language.
CO1b	Students will be able to develop creative and critical writing skills along with developing an interest and appreciation of literary texts.
CO2	To enable the learners to communicate effectively and appropriately in real life situations by enhancing reading, writing and listening skills.
CO3	Students will be able to demonstrate the use of basic and advanced technological skills and to produce clear and concise business documents.
CO4	Students will be able to summarize and synthesize information into a coherent text and develop language competence, presentation and public speaking skills.

CO PO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	-	2	-	3	3
CO1b	-	2	-	3	3
CO2	-	2	-	3	3
CO3	-	2	-	3	3
CO4	-	2	-	3	3

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y



Professional Ethics	Gender	Human Values	Environment &Sustainability
Y	Y	Y	Y

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy: *Lecture, PPT's , Mock Interviews, Extempore, JAM etc.*

Unit -1	Modals, Determiners, Articles, Tenses, Words commonly misunderstood.
Unit 2	The Tribute by Dash Benhur, If by Rudyard Kipling, Mother, A cradle to hold me by Maya Angelou, Stopping by Woods on a Snowy Evening by Robert Frost.
Unit 3	Methods to improve Reading, Thinking and Listening Skills, Note-Taking and Note-Making, Notice Writing
Unit 4	Digital Communication, E-Mail Writing, Social Media & networking or Video conferencing, Strategic importance of e-communication, Role, effects and advantages of technology in Business Communication Professional skills & Basic Etiquettes in Business Communication.
Unit 5	Presentation Skills & interview, Effective Public Speaking; Gesture, Posture, Eye Contact, Voice Modulation and Pitch, Dressing Sense, Overcoming Stage Fright, Interview Skills- Nature, Types of Interview (exit interview, appraisal interview), facing an Interview, Video conferencing interview or tele-meeting.

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. Matthukutty M. Monippally, (2013) Business Communication: From Principles To Practice
4. Verma S. (2014) Business Communication: Essential Strategies for 21st century. New Delhi: Vikas Pulishing House
5. Chaturvedi P) Business Communication: Concepts, Cases, and Applications. Dorling Kindersley



B.Com: Semester II

Session	2024-2027
Class	B.Com
Semester	Second
Title of the Paper	Principles of Macro Economics and its Application
Category	(Minor)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-202
Maximum Marks	100
Internal/ External	40/60

Course Outcomes:

CO1a	Describe scarcity, choice, opportunity cost, and economic systems.
CO1b	Explain consumer theory, including budget constraints, utility, and the demand curve.
CO2	Apply demand and supply laws to analyze market changes and calculate price elasticity.
CO3	Analyze production functions and cost structures in the short and long run.
CO4	Evaluate and compare price and output in different market structures.

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	1	2	1	2	3
CO1b	1	2	2	3	2
CO2	1	3	3	2	1
CO3	2	3	3	2	1
CO4	1	3	3	2	2

Course Mapping:

Local	Regional	National	Global
Y	N	N	N

Professional Ethics	Gender	Human Values	Environment & Sustainability
N	N	N	N



Employability	Entrepreneurship	Skill Development
Y	N	Y

Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

Unit -1	Introduction Problem of scarcity and choice: scarcity, choice and opportunity cost; production possibility frontier; economic systems. Consumer Theory Budget constraint, concept of utility (cardinal & ordinal), diminishing marginal utility, Diamond-water paradox, income and substitution effects; Consumer choice: indifference curves, derivation of demand curve from indifference curve and budget constraint.
Unit 2	Demand and supply: law of demand, determinants of demand, shifts of demand versus movements along a demand curve, market demand, Consumer Surplus law of supply, determinants of supply, shifts of supply versus movements along a supply curve, market supply, market equilibrium. Elasticity: price elasticity of demand, price elasticity of Supply, (Expenditure Method and Arc Method)
Unit 3	Production and Costs Production function: Short-run and Long-run; Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Iso- quant and iso-cost line; Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long run Costs; Relation between Total, Average and Marginal cost.
Unit 4	Types of Market Structure – Features, Price & Output Determination in Perfect competition, Features, Price & Output Determination Monopoly.
Unit 5	Types of Market Structure- Features, Price & Output Determination in Monopolistic, Difference Between Monopoly & Monopolistic Market, Oligopoly, Kinked Demand Curve

Suggested Readings:

1. *Principles of Microeconomics* by N. Gregory Mankiw (latest edition)
2. *Microeconomics in Context* by Laura Tyson and Wendy Carlin (latest edition)
3. *Microeconomic Theory: Basic Principles and Extensions* by Walter Nicholson (latest edition)
4. *The Theory of Industrial Organization* by Jean Tirole (latest edition)
5. *Industrial Organization: Theory and Applications* by Luis M. Cabral (latest edition)
6. MIT OpenCourseware Microeconomics: <https://ocw.mit.edu/courses/14-01-principles-of-microeconomics-fall-2018/>



B.Com : Semester II

Session	2024-2027
Class	B.Com
Semester	Second
Title of the Paper	Introduction to Accounting using open source software's
Category	(AEC)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-203
Maximum Marks	100
Internal/ External	40/60

Learning Objective:

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

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

CO1(a): To understand Fundamentals of basic accounting

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

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

CO3: Apply GST & TDS rules practices in real business

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

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

Course Mapping:

Local	Regional	National	Global
Y	N	N	N

Professional Ethics	Gender	Human Values	Environment & Sustainability
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N	N	N	N
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Employability	Entrepreneurship	Skill Development
Y	N	Y

Course Pedagogy:

Lecture, Case study, hands-on analysis

Unit -1	<p>Fundamentals of Accounts (Recapitulation) Introduction, Accounting Terms, Accounting Assumptions, Concepts and Principles, Assumptions, Concepts, Principles, Double Entry System of Accounting, Types of Accounts, The Golden Rules of Accounting, Source Documents for Accounting, Recording of Business Transactions, The Accounting Equation, Recording of Transactions in Books of Original Entry/Journal, Use of Debit and Credit, Rules of Debit and Credit, Recording of Business Transactions in Journal, Ledger, Need for Ledger, Differences between a Journal and a Ledger, Classification of Ledger Accounts, Posting from Journal Trial Balance, Methods of Preparation, Subsidiary Books & Control Accounts, Cash Book, Single Column Cash Book, Double Column Cash Book, Three Column Cash Book, Petty Cash Book, Purchase (Journal. Book, Purchases Return (Journal. Book, Sales (Journal. Book, Sales Return (Journal. Book, Journal Proper, Control Accounts, Financial Statements, Trading and Profit & Loss Account, Trading Account, Profit & Loss Account, Balance Sheet, Types of Assets and Liabilities included in a Balance Sheet Key Takeaways</p>
Unit 2	<p>Accounts Management with Tally Introduction – Salient Features of Tally, Technology Advantages. Getting Functional with Tally – Tally start up, Mouse I keyboard Conventions, switching between screen Areas, Quitting Tally. Setting up of company in Tally- Create a company, select a company, Alter a company, and Shut a Company. Company Features – F1: Accounting Features, F2 Inventory Features, F3: Statutory & Taxation, F4: Tally.NET Features, F6: Add-on Features. Configurations – General Configuration, Numeric Symbols, Accts/Inventory Info Configuration, Voucher Entry Configuration, Invoice/ Orders Entry Configuration, Payroll Configuration, Banking Configuration, Printing Configuration, E Mailing Configuration, Data Configuration, 11) L Configuration, Advanced Configuration, Licensing Configuration Practical Work out Chart of Accounts- Pre defined Groups of Accounts. Groups- Creating Single group, Creating Multiple Groups, Displaying Group, Altering Group Ledgers- Creating Single Ledger, Creating Multiple Ledgers, Displaying Ledger, Altering Ledger</p>



	<p>Key Takeaways</p> <p>Recording Day-to-Day Transaction in Tally.ERP9 Introduction, Business Transactions, Source Document for Voucher, Recording Transactions in Tally.ERP 9, Accounting Vouchers, Receipt Voucher (F6), Contra Voucher (F4), Payment Voucher (F5), Purchase Voucher (F9), Sales Voucher (F8), Debit Note Voucher ((Ctrl+F9), Credit Note (Ctrl+F8), Journal Voucher (F7)</p> <p>Key Takeaways</p> <p>Accounts Receivable & Payable Management Introduction, Accounts Payables and Receivables, Maintaining Bill-wise Details, Activation of Maintain Bill-wise Details Feature, New Reference, Against Reference Advance On Account, Changing the Financial Year in Tally.ERP 9</p> <p>Key Takeaways</p> <p>Creating Custom Vouchers Introduction, Voucher Creation, Custom Voucher Numbering, Methods of Voucher Numbering, Alteration of Existing Vouchers, Voucher Classes, Automation of invoices</p> <p>Key Takeaways</p>
Unit 3	<p>Inventory Management Maintaining Stock Keeping Units (SKU) Introduction, Inventory Masters in Tally.ERP 9, Creating Inventory Masters</p> <p>Stock Groups- Creating Single Stock Group, Creating Multiple Stock Groups, Displaying Stock Groups, Altering Stock Group.</p> <p>Stock Categories- Creating Single Stock Category, Creating Multiple Stock Categories, Displaying Stock Category, Altering Stock Category.</p>
Unit 4	<p>Taxation Management Using Tally.ERP9 Goods and Services Tax (GST) Introduction, Goods and Services tax (GST), Need and journey of GST, Types of taxes under GST, Application and Compliances, Slabs and Rates, Accounting of GST using Tally.ERP9, GST Returns</p> <p>Key Takeaways</p> <p>Recording Vouchers with TDS (Tax Deducted at Source) Introduction, Basic Concepts of TDS, TDS in Tally.ERP 9, Activation of TDS Feature in Tally.ERP 9, TDS Statutory Masters, Configuring TDS at Group Level, Configuring TDS at Ledger Level, Booking of Expenses in Purchase Voucher, TDS Report</p> <p>Key Takeaways</p>
Unit 5	<p>MIS Reports & Analysis Introduction, Advantages of Management Information Systems, MIS Reports in Tally.ERP 9, Trial Balance, Balance Sheet, Profit and Loss Account, Cash Flow Statement, Ratio Analysis, Books and Reports, Day Book, Receipts and Payments, Purchase Register, Sales Register, Bills Receivable and Bills Payable</p>



Key Takeaways

Suggested Reading:

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

B.Com: Semester II

Session	2024-2027
Class	B.Com
Semester	Second
Title of the Paper	Corporate Accounting
Category	(Major)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-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:

CO1a	Understand the accounting treatment for share capital transactions.
CO1b	Demonstrate good accounting treatment with respect to issue and redemption of debentures in capital structure of company.
CO2	Examine the valuation method of shares and goodwill and measurement of performance of companies.
CO3	Familiarize with the concept and accounting treatment of amalgamation and internal reconstruction of companies.
CO4	Evaluate and compare the consolidated balance sheet of holding with one subsidiary company along with liquidation of company.

COPO Matrix:

CO/PO Matrix



Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	2	2	2	3	3
CO1b	2	2	2	2	2
CO2	2	2	2	3	3
CO3	2	3	1	2	2
CO4	2	3	2	2	1

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	N	Y

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

Unit -1	<p>Accounting for Share Capital Transactions Accounting for share capital transactions – Issue of shares at par, at premium and at discount; forfeiture and re-issue of shares; Over subscription, under subscription, Buy-back of shares; Redemption of preference shares.</p>
Unit 2	<p>Debentures Issue of debentures - accounting treatment and procedures; Redemption of debentures; Conversion of debentures into shares. Disposal of profits, Calculation of pre and post incorporation profit / loss.</p>
Unit 3	<p>Valuation of Goodwill and Shares Goodwill – Meaning, Definition, Elements, Types and Methods of Valuation of Goodwill, Methods of share valuation (Equity & preference shares). Final Accounts of companies- As per schedule III of Company Act-2013 (Including calculation of managerial remuneration).</p>
Unit 4	<p>Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.</p>



Unit 5	Accounts of Holding Companies/ Parent Companies Meaning of holding and subsidiary company. Preparation of consolidated balance sheet of holding with one subsidiary company (AS-21), Accounting for liquidation of companies.
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Suggested Readings:

1. Goyal, B.K. (2020). Basic Corporate Accounting, Taxmman
2. Goyal, V. K., Goyal, R. (2012). Corporate accounting. 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, Vikas Publishing House.
6. Jain, S. P., & Narang, K. L. (2019). Advanced Accountancy Corporate Accounting Vol. II.
- 7e. Kalyani.



B.Com: Semester II

Session	2024-2027
Class	B.Com
Semester	Second
Title of the Paper	Corporate Laws
Category	(Major)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-205
Maximum Marks	100
Internal/ External	40/60

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

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

CO1a: Understand Company, its formation, registration, incorporation, its types and different functionalities, and winding up and its provisions.
CO1b: Prepare and importance of Memorandum of Association, Article of Association and Prospectus
CO2: Understand the Management of company and all the key committees, positions and their respective roles.
CO3: Interpret provisions of Dividends, its payments, Books of accounts and Audit.
CO4: Understand The Depositories Act 1996 for the proper function of Company

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y



Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy: *Lecture, PPT's etc.*

Unit -1	<p>Introduction Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.</p>
Unit 2	<p>Documents 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.</p>
Unit 3	<p>Management Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.</p>
Unit 4	<p>Dividends, Accounts, Audit Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding Up Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistleblowing: Concept and Mechanism.</p>
Unit 5	<p>Depositories Law The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.</p>



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: Semester II

Session	2024-2028
Class	B.Com
Semester	First
Title of the Paper	E-Commerce and its Applications
Category	Minor
Compulsory/ Optional	Compulsory
Paper Code	B.com - 206
Maximum Marks	100
Internal/ External	40/60
Credits	04

Course Outcomes:

CO1a	Analyze the impact of Ecommerce on business models and strategy
CO1b	Understanding the basic concepts of traditional marketing and E-Marketing.
CO2	Memorizing the concept of CRM and SCM.
CO3	Discuss issues and privacy in Ecommerce
CO4	Identify the emerging issues in e -commerce.

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	1	2	-	2	3
CO1b	1	2	2	3	2
CO2	1	3	1	2	2
CO3	1	2	1	2	2
CO4	2	2	2	2	3

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	Y	Y



Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

Unit -1	Introduction to E-Commerce: E-Commerce, Advantages and Disadvantages, opportunities for Industries, E-Commerce Models: Business model for E-Commerce, model based on Relationship of transaction of parties: B2B, B2C, C2C and C2B.
Unit 2	E-Marketing versus Traditional Marketing: Online marketing, E-Advertising, Internet Marketing trends, E-Branding and E-marketing strategies; Comparison between E-Marketing and traditional Marketing, E-Retailing: Traditional retailing and e retailing, Benefits of e retailing etc.
Unit 3	Introduction to Customer Relationship Management: Basics of Electronic Customer Relationship Management; Need of CRM, Applications of Electronic CRM. Basics of Supply Chain Management (SCM); Goals of SCM; Functions of SCM.
Unit 4	Security in E Commerce: Security risks of e-commerce, exposure of resources, types and source of threats, security tools & risk management approach.
Unit 5	Issues in E Commerce: Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical principles Privacy and Information Rights: Information collected at E-Commerce Websites.

Suggested Readings:

1. Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.
2. RaviKalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley.
3. Efraim Turban, Jae Lee, David King, H.Michael Chung, "Electronic Commerce–A ManagerialPerspective", Addison-Wesley.



B.Com: Semester II

Session	2024-2028
Class	B.Com
Semester	Second
Title of the Paper	Entrepreneurship Development
Category	General Management
Compulsory/ Optional	Compulsory
Paper Code	B.Com 207
Maximum Marks	100
Internal/ External	40/60
Credits	04

Course Outcomes:

CO1a	Understand the Concepts, Functions, Management and Problems related to Entrepreneurship
CO1b	Evaluate the necessity and objectives of EDPs and their impact on the Indian economy.
CO2	Understand the Role of Regulatory Institutions and Development Organizations
CO3	Analyze the Financial Management for Project
CO4	Identify the need and Problems of an Entrepreneur.

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	-	1	-	1	3
CO1b	-	1	-	1	2
CO2	-	1	-	-	2
CO3	-	1	-	1	2
CO4	-	1	-	1	2

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y



Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	N	Y

Employability	Entrepreneurship	Skill Development
N	Y	Y

Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

Unit -1	Entrepreneurship Development - Concept and importance of Entrepreneurship, Evolution of Entrepreneurship, Qualities of successful Entrepreneurs, Types of Entrepreneurs, Importance of entrepreneurship in economic growth of the country.
Unit 2	ED- Entrepreneurship Development : Its Meaning, Objectives; Mechanics of setting of new enterprises – size and location. Search for business idea, sources of ideas, idea processing, input requirements.
Unit 3	Role of developmental organizations – MSME, DIC, SISI, NSIC, SIDO, NEDB. Self-employment oriented schemes – National alliance of young entrepreneurs, Coir board, Khadi village industries commission, Indian investment centre.
Unit 4	Financial management for project - Financial institution and their Role, Role of commercial Banks, Capital estimation and arrangement, Cost and Price Determination. Venture capitalists, Angel investors.
Unit 5	Problem of entrepreneur – Problems relating to capital, registration, power, administration and how to overcome from above. Women Entrepreneurship. Need and problems related to Rural Entrepreneurship.

Suggested Readings:

1. Donald, F.K., *Entrepreneurship- Theory, Process and Practice, 9th Edition, Cengage Learning, 2014.*
2. Hirsch, R.D., Peters, M. and Shepherd, D., *Entrepreneurship, 6th Edition, Tata McGraw-Hill Education Pvt.Ltd., 2006.*
3. Reddy, N., *Entrepreneurship: Text and Cases, Cengage Learning, 2010.*
4. Roy, R., *Entrepreneurship, 2nd Edition, Oxford University Press, 2011.*
5. Barringer, B. - "*Entrepreneurship: Successfully Launching New Ventures, 3rd Edition*" (2011), Pearson
6. . Stokes, D., and Wilson, N., *Small Business Management and entrepreneurship, 6th Edition, Cengage Learning, 2010*



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

Third Semester								
S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
17	B.Com-301	Business Statistics	(Minor)	40	14	60	21	100
18	B.Com-302	Public Finance	(Minor)	40	14	60	21	100
19	B.Com-303	Human Resource Management	(GE)	40	14	60	21	100
20	B.Com-304	Income-tax Law and Practice	(Major)	40	14	60	21	100
21	B.Com-305	Business Environment	(SEC)	40	14	60	21	100
22	B.Com-306	International Finance	(Major)	40	14	60	21	100
23	B.Com-307	Advance Excel for Finance and Accounting	(GE)	40	14	60	21	100
		Total						700



B.Com : Semester III

Session	2024-2028
Class	B.Com
Semester	Third
Title of the Paper	Business Statistics
Category	(Minor)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-301
Maximum Marks	100
Internal/ External	40/60

Course Objectives:

CO1a	To Understand the concept of statistics and analyze statistical data graphically using frequency distributions.
CO1b	To Analyze statistical data using measures of central tendency, dispersion, skewness and Kurtosis.
CO2	Understand the concept of basic terminology of probability and use of Normal distribution to find area under normal curve.
CO3	Apply the concept of correlation & Regression to analyze the underlying relationships between the variables.
CO4	Analyze statistical inference techniques (including statistical estimation and hypothesis testing) in business situations.

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5



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CO1a	1	3	2	2	1
CO1b	1	3	2	2	1
CO2	1	3	2	2	1
CO3	1	3	3	2	1
CO4	1	3	3	2	1

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	N	N

Employability	Entrepreneurship	Skill Development
Y	N	Y

Course Pedagogy:

Lecture, Class Assignment, hands on analysis

Course Content:

Unit -1	<p>Introduction of statistics: Concept, Scope, Importance and limitations of Statistics.</p> <p>Frequency Distribution: Discrete and continuous frequency distribution. Graphical and Diagrammatic Representation: Construction of Histogram, Ogive Curves, Bar diagram, frequency polygon.</p>
Unit 2	<p>Measures of central tendency: Mean, Median, Mode.</p> <p>Measures of Dispersion: Concept of dispersion methods of measuring dispersion- Range, Mean deviation, Quartile deviation, Standard Deviation and Coefficient of variation. Concept of Skewness and kurtosis.</p>
Unit 3	<p>Probability Theory: Concept and Importance of the probability, Basic terminology, Calculation of probability, Addition theorem, Multiplication theorem, Conditional probability & Baye's Theorem.</p> <p>Theoretical Probability Distribution: Normal distribution and its application (Area under the normal curve).</p>
Unit 4	<p>Correlation: Concept and Importance of Correlation, Types of Correlation, Karl Pearson's correlation coefficient, Spearman's Rank correlation coefficient.</p> <p>Linear Regression: Meaning and Uses of regression analysis, Regression lines, Regression co-efficient and its properties, Regression equations (a) By using mean, SD and coefficient of correlation and (b) by using method of least square.</p>
Unit 5	<p>Testing of Hypotheses: Introduction and types of hypothesis, level of significance Type I and Type II Error. Tests of Significance: Tests for simple hypotheses t and Z-statistics.</p>

Suggested Readings:

- Gupta, S. C. (2017). Fundamentals of Statistics. New Delhi: Himalaya



Publishing House.

- Beri, G.C. (2009). Business Statistics, 2e. Tata McGraw Hill.
- Sharma, J. K., *Business Statistics, 2e. Pearson Education.*
- Gupta, S.P. *Statistical Methods. S. Chand & Sons, New Delhi.*

Reference Reading:

- Black, K. *Business Statistics for Contemporary Decision Making. Wiley Student Edition.*
- Richard Levin and David Rubin, *Statistics for Management, Prentice Hall Of India, New Delhi, 2011,7th Edition*
- Sharma J K., *Fundamentals of Business Statistics, Second Edition, Vikas Publishing House Private Limited,2013*
- Render, and Stair J.R. *Quantitative Analysis for Management, 7e. PHI.*

B.Com: Semester III

Session	B.Com -2024-2028
Class	B.Com
Semester	Third
Title of the Paper	Public Finance
Category	(Minor)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-302
Maximum Marks	100
Internal/ External	40/60

Learning Outcomes

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

Course Objectives

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

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

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

CO2: Analyse the public debt and expenditure mechanism

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

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

CO-PO Matrix



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

Unit -1	Public Finance: Meaning, Nature, Scope and Importance. Difference between private and public finance. Overview of Fiscal Functions, Principles of Maximum social advantage. Role of state in public finance. Budget Procedures and budgetary control: Preparation; Classification; and Execution.
Unit 2	Sources of Revenue: Taxes, loans, Grants and Aid. Meaning and types, Canons of Taxation, Problem of Justice in taxation, incidence of taxation, taxable capacity, impact of taxation and tax evasion characteristics of Indian Tax system, Defects & steps of reform. Main heads of Revenue of central and state governments.
Unit 3	Principle of Public expenditure, principle of public debts and its methods of redemption. Effects of public expenditure on production and distribution. Public debt in India. Main heads of Expenditures of central and state governments.
Unit 4	Public finance in India: Working of Monetary and Fiscal Policies, Current Issues of India's Tax System, Sources of revenue of central and state government, concept and types of budget, Fiscal deficit, Deficit Financing and Deficit Budget. Financial relation between central and state.
Unit 5	Fiscal Federalism in India, Constitution and Functions of latest Finance Commission, Recommendations of Latest finance commission, latest budget of central and M.P. Government. NITI AYOOG – Establishment, Objective and Functions.

Suggested Reading:

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



B.Com: Semester III

Session	B.Com -2024-2028
Class	B.Com
Semester	Third
Title of the Paper	Human Resource Management
Category	(Minor)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-303
Maximum Marks	100
Internal/ External	40/60

Course Outcomes:

CO1a	Understand the basic concepts, and functions of human resource management.
CO1b	Describe HRP, Recruitment and Selection process.
CO2	Develop an understanding of training and development programs.
CO3	Evaluate and apply the methods of performance appraisal and compensation aspects.
CO4	Comprehend the contemporary HR issues.

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	-	2	-	2	1
CO1b	-	2	1	1	1
CO2	-	3	1	2	2
CO3	-	3	2	2	1
CO4	-	3	2	2	1

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	N

Employability	Entrepreneurship	Skill Development
Y	N	Y

Course Pedagogy:



Lecture, Case study, hands on analysis

Course Content:

Unit -1	Introduction to HRM HRM: Concept, Objectives, Significance & Scope, Differences between Human Resource Management and Personnel Management, HRM Functions, Role of HR Manager, Trends influencing HR practices
Unit 2	Acquiring Human Resources Human Resource Planning: Meaning and Importance of Human Resource Planning, HRP Process, HR Demand & Supply Forecasting Techniques Job Analysis: Meaning, Process of Job Analysis – Job Description, Job Specification, Job Design, Recruitment: Meaning, Sources of Recruitment, Methods of Recruitment; Selection – Meaning, Steps in Selection Process, Barriers to effective Selection, Making Selection effective.
Unit 3	Training & Development Training: Training Need Analysis, Benefits of training, Methods of Training and Development; Kirkpatrick Model; Career Development.
Unit 4	Performance Appraisal & Compensation Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal – Uses and Limitations of Performance Appraisal Job Evaluation & Compensation Structure.
Unit 5	Promotion, Transfers & other Contemporary Issues Promotion: Concept & Types of Promotion, Basis of Promotions. Transfer: Meaning & objective, Types of Transfer, Contemporary Issues: Right Sizing of Work Force, Flexible Work Schedule; Workforce Diversity; Sustainable HRM

Activities:

1. Preparation of Job Descriptions and Job specifications
2. Prepare training program for a job profile
3. Develop a format for performance appraisal of an employee.
5. Analysis of components of pay structure based on the CTC of any company

Suggested Readings:

1. Aswathappa, *Human Resource Management*, McGraw Hill
2. Dessler G (2006). *Human Resource Management*, Pearson Education, India
3. Mathis R L and Jackson J H (2006). *Human Resource Management*, (10th Edn.) Cengage Learning, Indian Print.
4. Subba Rao, *Personnel and Human Resources Management*, HPH
5. Snell S and Bohlander G (2007). *Human Resource Management*, Cengage Learning (Thomson Learning), Indian Edition
6. *Reinventing Human Resources Management: Challenges and New Directions* by Ronald J. Burke; Cary L. Cooper
7. S.Sadri & Others: *Geometry of HR*, HPH
8. Snell S and Bohlander G (2007). *Human Resource Management*, Cengage Learning (Thomson Learning), Indian Edition



9. Michael Porter, *HRM and Human Relations*, Juta & Co. Ltd.

10. *Human Resources for the Non-HR Manager* by Corol T, Kulik. Lawrence Erlbaum Associates, 2004

Note: Latest edition of textbooks may be used.

B.Com : Semester III

Session	B.Com -2024-2028
Class	B.Com
Semester	Third
Title of the Paper	Income-tax Law and Practice
Category	(Major)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-304
Maximum Marks	100
Internal/ External	40/60

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

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

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

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

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

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

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

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

Unit -1	General Introduction of Indian Income tax Act 1961, Basic concept: Income, Agriculture Income, Casual Income, Previous year, Assessment Year, Gross total Income, Total Income, Person, Assessee, Residential Status and tax Liability, exempted income, Income from salary including retirement benefits
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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. Sahitya Bhawan Publications.
4. Mittal, N. (2020). *Concept Building Approach to Income Tax Law and Practice, 2e*. Cengage Learning, India.Pvt.
5. Mittal, P.R. & Bansal, A. (2020). *IncomeTax Law and Practice (Assessment Year 2020-21)*. S. Chand.
6. Singhania, V. S. & Singhania, M. (2020). *Students' Guide to Income Tax, 63e*. Taxmann Publications Pvt.

Note: Latest edition of text book may be used.



B.Com : Semester III

Session	B.Com -2024-2028
Class	B.Com
Semester	Third
Title of the Paper	Business Environment
Category	SEC
Compulsory/ Optional	Compulsory
Paper Code	B.Com-305
Maximum Marks	100
Internal/ External	40/60

Course Outcomes:

CO1a	To Understand the Concept of Business Environment, Environmental Scanning, and Economy
CO1b	To Analyze the Competition Act, Stock Exchange, SEBI Act, Consumerism, Consumer Protection Act
CO2	To Understand the Concept of Business Environment, Environmental Scanning, and Economy
CO3	To Demonstrate the Concept of MSME
CO4	To Analyze and apply the Concept of GST

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	1	3	2	2	3
CO1b	1	3	2	2	3
CO2	1	3	2	3	2
CO3	2	2	2	2	3
CO4	1	2	3	2	3

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	N	Y

Employability	Entrepreneurship	Skill Development
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Y	Y	Y
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Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

Unit -1	Business Environment-meaning, importance; Environmental Scanning-Meaning, Scope and Process, Internal and External Environment; 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
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 III

Session	B.Com -2024-2028
Class	B.Com
Semester	Third
Title of the Paper	International Finance
Category	(Major)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-306
Maximum Marks	100
Internal/ External	40/60

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

Course Learning Outcomes:

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

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

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

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

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

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	N	Y

Employability	Entrepreneurship	Skill Development
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Y	Y	Y
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Unit -1	Concept of International trade, International Business, International Finance and differences among them. Theories of International trade, International trade financing in India, Balance of payments (of India)
Unit 2	Evolution of the international monetary system, Exchange rate arrangements, Reform of international monetary system, Balance of payments accounting, Gains from financial globalization.
Unit 3	Functions and structure of foreign exchange market, Exchange rate: essential concepts and determination, Forecasting exchange rates, Foreign exchange risk: types and measurement, Currency derivatives. Theories of exchange rate, International arbitrage and interest rate parity.
Unit 4	Offshore financing – international equity, debt and Euro-currency markets; Trade Financing – payment methods and trade financing methods; Foreign direct investment, Cross border mergers and acquisitions.
Unit 5	International Investment Management International Portfolio Investment- Concept of Depository Receipt. Characteristics and mechanism of Issue of GDR, ADR Euro bonds and Foreign bonds. Strategies for Direct Investment, Bond Investment & Portfolio Investment. Multinational Financial System- Concept, Value; Transfer Pricing and Tax Evasion. Multinational Working Capital Management Current Asset Management for the Multinational- International Cash Management, Accounts Receivables Management, Inventory Management.

Suggested Readings:

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

Note: Latest edition of text book may be used.



B.Com H: Semester III

Session	B.Com -2024-2028
Class	B.Com
Semester	Third
Title of the Paper	Advance Excel for Finance and Accounting
Category	(GE)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-307
Maximum Marks	100
Internal/ External	40/60

Learning Objective: This course provides the basic concept of internet & e-commerce and how it affects business processes including electronic transactions.

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

CO1a: Students will be able to organize and manage financial data efficiently.

CO1b: Students will master essential financial formulas and their applications.

CO2: Students will develop advanced data analysis and visualization skills

CO3: Students will be able to automate repetitive tasks and create custom solutions using VBA.

CO4: Students will gain hands-on experience in financial modeling and advanced reporting.

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y



Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	N	Y

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Unit -1	Overview of Excel for Finance and Accounting: Importance and applications in finance and accounting. Understanding spreadsheets and data organization. Advanced formatting, data validation, and conditional formatting. Introduction to named ranges and their use. Importing and exporting data. Sorting, filtering, and grouping data. Use of tables and structured references.
Unit 2	Basic Financial Functions: NPV, IRR, PMT, PPMT, IPMT, and FV. Calculation of loan amortization schedules. IF, AND, OR, and nested formulas. VLOOKUP, HLOOKUP, INDEX, and MATCH. EDATE, EOMONTH, and DATEDIF for financial period calculations. Time value of money calculations.
Unit 3	Pivot Tables and Charts: Creating, customizing, and analyzing pivot tables. Dynamic charts and slicers for financial reporting. What-If Analysis: Goal Seek, Scenario Manager, and Data Tables. Using Solver for optimization problems. Basics of Power Query for data extraction and transformation. Cleaning and consolidating financial data.
Unit 4	Introduction to Macros: Recording and running macros for repetitive tasks. Editing macros using the VBA editor. Writing simple VBA scripts for financial tasks. Automating reports and calculations. Identifying and fixing errors in macros. Best practices for VBA in finance.
Unit 5	Building Financial Models: Designing and structuring financial models. Incorporating dynamic inputs and assumptions. Creating professional dashboards for financial reporting. KPI tracking and variance analysis. Preparing financial statements and cash flow models. Budgeting, forecasting, and sensitivity analysis.

Suggested Readings:

- “Microsoft Excel Data Analysis and Business Modeling” by Wayne L. Winston - A comprehensive guide to mastering Excel's analytical tools.
- “Financial Modeling” by Simon Benninga - A detailed resource on creating financial models in Excel.
- “Excel for Finance and Accounting Professionals” by William Moreira - Practical examples for applying Excel in finance and accounting tasks.
- “Advanced Excel for Productivity and Analysis” by E. Joseph Billo - Covers advanced functions, macros, and data visualization techniques.



- “Financial Analysis with Microsoft Excel” by Timothy R. Mayes and Todd M. Shank - A textbook focusing on Excel-based financial analysis.

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

Fourth Semester

S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
24	B.Com-401	Indian Economy	(Minor)	40	14	60	21	100
25	B.Com-402	Behavioral Finance	(SEC)	40	14	60	21	100
26	B.Com-403	Cost Accounting	(Major)	40	14	60	21	100
27	B.Com-404	Operations Research	(Minor)	40	14	60	21	100
28	B.Com-405	RDBMS	(GE)	40	14	60	21	100
29	B.Com-406	Advanced Accounting and Practice	(Major)	40	14	60	21	100
30	B.Com-407	Marketing Management	(GE)	40	14	60	21	100
		Total						700



B.Com:Semester IV

Session	B.Com -2024-2028
Class	B.Com
Semester	Fourth
Title of the Paper	Indian Economy
Category	(Minor)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-401
Maximum Marks	100
Internal/ External	40/60

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

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

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

CO1b- To analyze Import substituting industrialization, economic reforms

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

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

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

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	N	Y

Employability	Entrepreneurship	Skill Development
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Y	Y	Y
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Unit -1	Basic Issues and features of Indian Economy, Concept and Measures of Development and Underdevelopment, Occupational structure of Indian economy.
Unit 2	Policy Regimes a) Import substituting industrialization. b) Economic Reforms since 1991: Banking Reform c) Monetary and Fiscal policies with their implications on economy
Unit 3	Industry: Policies and performance; production trends; small scale industries; publicsector; foreign investment, labor regulation.
Unit 4	Services and trade: Trends and performance; trade and investment policy
Unit 5	Agriculture: Policies and performance; production and productivity; credit; labor; markets and pricing; land reforms; regional variations

Suggested Books:

1. Ahluwalia, Montek S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.) (2012). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
2. Mankiw, N. G. (2016). Principles of microeconomics (8th ed.). CENGAGE Learning Custom Publishing.
3. Paul G. Keat, Philip K.Y. Young, Stephen E. Erfle and Sreejata Banerjee, (ed.) (2018). Managerial Economics: Economics tools for today's decision makers' Pearson Paperback, 7th edition, 2018
4. G. S. Gupta (2014). Macroeconomics: Theory and Applications, McGraw-Hill Education.
5. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.) (1998). The Indian Economy: Major Debates since Independence, OUP.
6. Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. Bimal Jalan. (ed).(2010).The Indian Economy. Oxford University Press, New Delhi.
7. Anant, T. (2006). Institutional reforms for agriculture growth. In N. Majumdar, U. Kapila (eds.): *Indian agriculture in the new millennium: Changing perceptions and development policy*, Vol. 2. Academic Foundation.
8. Balakrishnan, P. (2014). The great reversal: A macro story. *Economic and Political Weekly*, 49 (21), 29-34.
9. Bhaduri, A. (2012). Productivity and production relations: The case of Indian agriculture. In A. Bhaduri (ed.): *Employment and development*. Oxford University Press.
10. Bhagwati, J., Panagariya, A. (2012). A multitude of labor laws and their reforms. In *India's tryst with destiny*. Collins Business.



11. Chanda, R. (2012). Services led growth. In K. Basu, A. Maertens (eds.): *New Oxford companion to economics in India*. Oxford University Press.

Note: Latest edition of text book may be used.

B.Com : Semester IV

Session	B.Com -2024-2028
Class	B.Com
Semester	Fourth
Title of the Paper	Behavioural Finance
Category	(SEC)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-402
Maximum Marks	100
Internal/ External	40/60

Learning Objectives:

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

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

CO1(a). Students will understand the fundamental principles of behavioral finance and its distinction from traditional finance.

CO1(b). Students will identify and analyze how biases affect financial decisions and market outcomes.

CO2. Students will comprehend the role of investor psychology in asset pricing and market inefficiencies.

CO3. Students will understand how behavioral factors influence corporate financial strategies.

CO4. Students will apply behavioral finance principles to practical scenarios and modern financial strategies.

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



Unit -1	Overview of Behavioral Finance: Definition, evolution, and significance. Differences between traditional finance and behavioral finance. Bounded rationality, heuristics, and biases. Prospect theory and loss aversion. Psychological influences on decision-making. Emotions and their role in financial decisions.
Unit 2	Types of Cognitive Biases: Overconfidence, anchoring, and framing effects. Herd behavior and confirmation bias. Impact of biases on portfolio management and trading. Understanding irrational behaviors in market participants. Examples of cognitive biases in financial markets.
Unit 3	Behavioral Asset Pricing Models: Deviations from Efficient Market Hypothesis (EMH). Role of sentiments in asset pricing. Calendar effects, momentum effects, and value-growth anomalies. Behavioral explanations for these anomalies. Contrasts with CAPM and EMH.
Unit 4	Behavioral Insights into Corporate Decisions: Managerial overconfidence and optimism. Behavioral factors in mergers, acquisitions, and capital structure decisions. Behavioral Biases in Forecasting and Valuation: Anchoring and overconfidence in earnings predictions. Behavioral pitfalls in business valuation. Corporate Governance and Ethics: Role of governance in mitigating behavioral biases.
Unit 5	Behavioral Investment Strategies: Contrarian investing and value investing. Behavioral portfolio theory. Applications in Personal Finance: Understanding risk tolerance and financial planning biases. Role of financial advisors in mitigating client biases. Current Trends and Research: Role of technology in behavioral finance. Behavioral insights for fintech and robo-advisory services.

Suggested Reading

- "Behavioral Finance: Psychology, Decision-Making, and Markets" by Lucy Ackert and Richard Deaves – Covers fundamental concepts with practical insights.
- "Behavioral Finance and Wealth Management" by Michael M. Pompian – Focuses on applications in investment strategy and personal finance.
- "Misbehaving: The Making of Behavioral Economics" by Richard H. Thaler – Explores the development of behavioral finance.
- "Thinking, Fast and Slow" by Daniel Kahneman – A foundational book on cognitive biases and decision-making.
- "Nudge: Improving Decisions About Health, Wealth, and Happiness" by Richard H. Thaler and Cass R. Sunstein – Discusses behavioral economics in decision-making.

Note: Latest edition of text book may be used.



B.Com: Semester IV

Session	B.Com -2024-2028
Class	B.Com
Semester	Fourth
Title of the Paper	Cost Accounting
Category	(Major)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-403
Maximum Marks	100
Internal/ External	40/60

Learning Objectives:

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

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

CO1a: Equip with basic knowledge of cost accounting.

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

CO2: Demonstrate cost sheet preparation for business tenders.

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

CO4: Acquire knowledge about operating and job costing methods.



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

Unit -1	Introduction to cost accounting: Concept of Cost, Nature, Characteristics, & Scope of cost accounting, Principles of Costing, Classification of Cost, Elements of Cost, Functions or Objectives of cost accounting, Types and Techniques, Methods of Costing, Importance or Advantages of Cost Accounting, Difference between Financial, Cost, and Management Accounting.
Unit 2	Accounting of Materials: Purchase of Material and Storing, Centralized Vs. Decentralized Purchasing, Store Ledger and Bin Card. Pricing of Material Issued: Methods of valuation of material issue FIFO, LIFO, HIFO, NIFO, Average Price Method, Weighted Average Price Method, Standard Cost Method, Replacement Cost Method. Material/Inventory Cost Control Techniques: Concept and techniques, Minimum Stock Level, Maximum Stock Level, Re-order Level, Average Stock Level, Re-order Quantity, EOQ, ABC Analysis, V.E.D. Analysis, Labour costing: concept and methods of wages payment- Time wage System, Piece Wage System, Wage Incentive Plans: Rowan Plan & Halsey Plan.
Unit 3	Accounting of Overheads: Classification, Apportionment and Absorption of Overheads, Computation of Machine Hour Rate. Unit or Output Costing- I: Meaning, Nature, Importance, and Preparation of Cost Sheet, Meaning and Nature of Production Account & Preparation of Production Account. Unit or Output Costing- II: Meaning and Preparation of Estimates, Tender and Quotation Price.
Unit 4	Process Costing: Meaning of process costing, Advantages of Process Costing, Costing Procedure Calculation of Normal loss, Abnormal loss, Opening and Closing Stock, Joint and by-products, Inter process profit and Reserves. Reconciliation of Cost and Financial Accounts: Meaning, Process, Importance, Practical Problems of Reconciliation of Cost Book and Financial Book (With & Without preparation of Trading & P&L account and Cost Sheet)
Unit 5	Contract and Job Costing: Meaning, Nature, Importance, Difference between Contract Costing, Job Costing and process costing. Practical Problems of Contract and Job Costing. Operating costing: Meaning, Nature, Importance of Operating Costing, Practical Problems of Transport Cost, Power House & Hotel Operating Cost.

Suggested readings:



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

Note: Latest edition of text book may be used.

B.Com : Semester IV

Session	B.Com -2024-2028
Class	B.Com
Semester	Fourth
Title of the Paper	Operations Research
Category	(Minor)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-404
Maximum Marks	100
Internal/ External	40/60

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

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

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

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

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

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

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



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

Unit -1	Nature, significance and Purpose of Operations Research; Basic Concepts and Definitions; Methodology of Operations Research. Statistical Decision Theory: Basic Concepts, Maximax and Maximin criteria; Expected Payoff Criteria: Regret Function; Expected Value of Perfect Information.
Unit 2	Linear Programming: Formulation and Graphical solutions; Transportation problem: NWCR, LCM, VAM's and U-V method for optimal Solution.
Unit 3	Project Network: Basics, network drawing, Fulkerson's rule, Solution Methods: CPM & PERT
Unit 4	Queuing Theory: Introduction, Basic Terminology, Single-Channel Queuing problems (M/M/1); Job- Sequencing: Johnson's algorithm for n jobs-2 machines and n jobs-3 machines.
Unit 5	Statistical Quality Control: Control Charts for Variables: Mean and Range Chart and Attributes: p-chart, np-chart and C-chart

Suggested Reading:

Main Texts Reading

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

Reference Reading

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



B.Com:Semester IV

Session	B.Com -2024-2028
Class	B.Com
Semester	Fourth
Title of the Paper	RDBMS
Category	(GE)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-405
Maximum Marks	100
Internal/ External	40/60

Teaching Objectives:

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

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

CO1a: Students will understand the role and structure of databases in a business context.

CO1b: Students will learn to design and normalize efficient relational databases.



CO2: Students will acquire hands-on skills in querying and managing databases using SQL.

CO3: Students will understand advanced database operations and security measures.

CO4: Students will understand how RDBMS supports business operations and explore modern database trends.

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

Unit -1	Basics of Databases: Definition, purpose, and importance of databases in business. Types of databases: Hierarchical, Network, Relational, and Object-Oriented. Features of RDBMS. Comparison with traditional file-based systems. Schema, tables, rows, columns, and relationships. Entity-Relationship (E-R) Model basics.
Unit 2	Database Design Process: Steps in designing a relational database. Identifying entities, attributes, and relationships. Concept of normalization and its importance. Normal forms: 1NF, 2NF, 3NF, and BCNF with examples. Primary, foreign, candidate, and composite keys.
Unit 3	Introduction to SQL: DDL, DML, DCL, and TCL commands. Creating and managing tables. SELECT, INSERT, UPDATE, DELETE commands. Filtering data with WHERE, GROUP BY, and HAVING clauses. Types of joins: INNER, LEFT, RIGHT, and FULL joins. Writing and executing subqueries.
Unit 4	Transaction Management: ACID properties: Atomicity, Consistency, Isolation, Durability. Commit and rollback operations. Types and benefits of indexes. Creating and using views. User roles and permissions. Backup and recovery techniques.
Unit 5	Business Use Cases of RDBMS: Inventory management, payroll systems, and financial reporting. Hands-on exercises on creating and managing a business database. Case study on real-world database applications in commerce. Differences between SQL and NoSQL databases. Overview of MongoDB and other NoSQL systems.

Suggested Readings:

Database System Concepts" by Abraham Silberschatz, Henry F. Korth, and S. Sudarshan - A comprehensive textbook on database systems.



"SQL in 10 Minutes, Sams Teach Yourself" by Ben Forta - A beginner-friendly guide to SQL.
"Fundamentals of Database Systems" by Ramez Elmasri and Shamkant B. Navathe - A detailed resource on database concepts and design.

"Practical SQL" by Anthony DeBarros - A hands-on book for database querying and reporting.
"Learning SQL" by Alan Beaulieu - A practical approach to mastering SQL.

Note: Latest edition of text book may be used.

B.Com: Semester IV

Session	B.Com -2024-2028
Class	B.Com
Semester	Fourth
Title of the Paper	Advanced Accounting and Practice
Category	(Major)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-406
Maximum Marks	100
Internal/ External	40/60

Learning Objective:

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

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

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

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

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

CO3: Understanding farm accounting of transactions.

CO4: Understanding investment accounting.

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



Unit -1	Social Accounting Social Accounting - meaning, importance, relevance objective, approaches to corporate social responsibility, social reporting Model, compilation of information for social Accounting, Social reporting models, limitations of social reporting, Social cost benefit analysis, social Audit, Environmental Accounting: audit and reporting.
Unit 2	Accounts of Insurance Companies Meaning of life insurance and general insurance – accounting concepts relating to insurance companies - Preparation of Final accounts of insurance companies – revenue account and balance sheet.
Unit 3	Inflation Accounting Need – Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA).
Unit 4	Farm Accounting Meaning – need and purpose – characteristics of farm accounting – nature of transactions – cost and revenue – apportionment of common cost – by product costing – farm accounting – recording of transactions – problems.
Unit 5	Investment Accounting: Introduction – classification of Investment – Cost of Investment – cum-interest and ex-interest – securities – Bonus shares- right shares – disposal of Investment – valuation of investments – procedures of recording shares – problems.

Suggested Readings:

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



B.Com: Semester IV

Session	B.Com -2024-2028
Class	B.Com
Semester	Fourth
Title of the Paper	Marketing Management
Category	(GE)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-407
Maximum Marks	100
Internal/ External	40/60

Learning Objective:

Course Outcome:

CO-1(a): Understand the concepts of Marketing, Marketing Research and Marketing Environment

CO-1(b): Learn concepts related to consumer Behavior and various type of mix

CO2: Memorizing the concept of segmentation, targeting and positioning

CO-3: Learn about the distribution decisions, marketing channels and promotion mix

CO-4: Identify concepts related to pricing decisions and various types of marketing

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y



Unit -1	Introduction to Marketing: Importance and scope of Marketing, Core Marketing Concepts, Marketing Philosophies, Marketing Environment, Functions of Marketing Manager, Difference between Marketing and Selling. Essential elements of Marketing. Overview of Marketing Mix.
Unit 2	Consumer Behavior – Cultural, Social & Personal Factors, products & brands — product levels; classifying products, product range, product line & product mix, Product Life Cycle, New Product Development.
Unit 3	STP Process - Segmentation of Consumer Market, Business Market, Requirement for Effective Segmentation, Market Targeting – Evaluating Market Segmentation, Selecting Target Market Segmentation, Positioning and Repositioning, Major Positioning errors.
Unit 4	Promotion Mix: Advertising, Public Relations, Publicity, Sales Promotion, Personal Selling, Direct Marketing, Factors affecting Promotion Mix. Pricing: Pricing Decisions, Importance of Pricing, Methods of Pricing, Pricing Strategies.
Unit 5	Marketing Channels: Channel intermediates and functions, channel structure, channel for consumer products, business and industrial products, alternative channel, channel strategy decisions.

Suggested Readings:

1. Kotler, P., & Armstrong, G. (2016). Principles of Marketing. 15th ed, Pearson education, London.
2. Lamb, C. W., Hair, J. F., & McDaniel, C. D. (2016). Principles of Marketing. A South Asian Perspective Cengage Learning.
3. Grewal, D. and Levy, M. Marketing Management, 5th edition, McGraw Hill, New York.
4. Ramaswamy, V. S., & Namakumari, S. (2009). Marketing management: Global perspective, Indian context. Macmillan



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

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



B.Com: Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Personal tax planning
Category	(Major)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-501
Maximum Marks	100
Internal/ External	40/60

Learning Objective:

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

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

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

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

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

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

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

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

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

Suggested Readings:

1. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.



2. 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.): Sahitya Bhawan Publications.

B.Com: Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Foreign Language (French)
Category	(SEC)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-502
Maximum Marks	100
Internal/ External	40/60

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

Course Outcomes: After the successful completion of the course, the students would be able to:
CO1(a): Demonstrate an elementary knowledge of Grammar elementary French.

SECTION-A

(15 Marks)

Grammar

Les sign orthographiques, Les Nouns (nationalité, loisirs, chose dans votre sac, vêtements, légumes, fruits, vente, dans le menu), Les pronoms sujet, Les articles indéfini et défini, Singulier et pluriel, Le genre ,Les verbes réguliers et irréguliers (1st,2nd,3rd), Les verbes auxiliaire, Les verbes pronominaux, Aime et n'aime pas, Les phrases de forme affirmative, les phrases de forme négative, les phrases de forme interrogative (avec inversion et sans inversion),

SECTION-B

(15 Marks)

Reading

Les alphabets, Les nombres cardinaux, L'heure, Vocabulaire, Formules de politesse rencontre, Les jours de la semaine, les mois de l'année, Les temps, , célèb en france, Traduisez les phrases suivantes en anglais, Questions et réponses basées sur la leçon de l'unité 1 du livre prescrit, Questions et réponses basées sur la leçon de l'unité 2 du livre prescrit (poisson-quenton sylvie, s. a. l. a. (1999)

SECTION-C

(10 Marks)

Writing



Presentez-vous et Presente- ses,

Rédaction de dialogues simples sur sujet donné:

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

Suggested Readings

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



B.Com : Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Business Research Methodology
Category	(SEC)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-503
Maximum Marks	100
Internal/ External	40/60

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

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

CO1a: Understand the fundamentals and application of research.

CO1b:2 formulation of research problem and hypothesis through review

CO2:design the outline of research

CO3: Analysis and Application of research

CO4: interpretation and communication of research outcome

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

Unit -1	Concept of Research Concept of Business Research and Its Application, Types of Research, Research Process.
Unit 2	Research Problem, Reviewing Literature and formulation of objectives & Hypothesis Concept of research problems- selection & formulation. Conducting Literature Review- Sources & procedure, Setting Objectives, Hypothesis Formulation- Types of Hypothesis



Unit 3	Research Design Concept & types of research design, Sampling Design- Related concepts, Data Collection Methods- Primary & Secondary, Scaling Techniques - Types of Scaling Data- Nominal, Ordinal, Interval & Ratio
Unit 4	Analysis Coding, Editing and Tabulation of Data. Application through software: Methods of Descriptive Analysis- Concept of Mean, Median Mode, Standard Deviation, Variance, Various Kinds of Charts and Diagrams Used in Data Analysis; Methods of Inferential Statistics: T-test, ANOVA, Correlation and Regression
Unit 5	Research Communication Format of research report, Precautions in report writing; Footnoting, Referencing: APA, HBR, IEEE and Index.

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

Suggested Readings:

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



Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Financial Management
Category	(Major)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-504
Maximum Marks	100
Internal/ External	40/60

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

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

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

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

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

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

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

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

Unit -1	Financial Management - Meaning and definition, nature, scope and importance of Finance; Financial Goal — Profit vs. Wealth maximization; Financial function Traditional and modern concept — Investment, Financing And Dividend Decisions, Responsibility of Financial Manager.
Unit 2	Capital Budgeting



	The Capital Budgeting Process. Cash Flow Estimation. Payback Period Method, Discounted Payback Period Method. Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value. Internal Rate of Return (IRR). Profitability Index, Capital budgeting under Risk-Certainty Equivalent Approach and Risk-Adjusted Discount Rate.
Unit 3	Cost of Capital and Financing Decision, Sources of long-term financing, Estimation of components of cost of capital. Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC), Cost of Equity and CAPM. Capital Structure Theories: meaning and definitions, Capital Structure Theories (Net Income Approach Theory, Net Operating Income Theory, Modigliani and Miller Theory and Traditional View Theory), determination of capital structure.
Unit 4	Operating and Financial Leverage: Measurement of leverage: Effects of operating and financial leverage on profit; Analyzing alternate financial plans, Calculation of operating and financial leverage, Degree of Operating, Financial & Combined Leverage. Dividend Decision Theories for Relevance and irrelevance of dividend decision for corporate valuation- Walter's Model. Gordon's Model. MM Theory, Cash and stock dividends. Dividend policies in practice and Determinants of Dividend.
Unit 5	Working Capital Decisions Concepts of Working Capital. Operating & Cash Cycles. Risk-return trade off, sources of short term finance, working capital estimation, cash management. Receivables management. Inventory management.

Suggested Readings:

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



B.Com:Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Summer internship viva
Category	(Field Project)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-505
Maximum Marks	100
Internal/ External	40/60



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

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



B.Com : Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Consumer Protection Laws
Category	(Major)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-601
Maximum Marks	100
Internal/ External	40/60

Learning Objective:

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

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

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

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

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

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

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

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y



Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

Unit -1	Meaning of Consumer, Difference between Consumer and Customer, Globalization and Consumerism, Legal Framework and Policy challenges, Historical development of Consumer Protection Laws in India, Characteristics and Significance of The Consumer Protection Act, 2019, Differences with the Consumer Protection Act, 1986
Unit 2	Composition, Jurisdictions, Objects and Functions of Consumer Protection Council; Composition of District, State and National Commission under Consumer Protection Act 2019
Unit 3	Rights of consumer, Consumer complaints, Reasons and Procedure to file consumer complaints, Provisions of Appeal under The Consumer Protection Act, 2019
Unit 4	Liability of Product Manufacturer, Service Providers and Sellers, Penal provisions under The Consumer Protection Act 2019, Cognizance process under The Consumer Protection Act, 2019
Unit 5	Power of Central/ State Governments to make Rules, Power of National Commission or Central Authority to make Regulations, Consumer Protection (E-Commerce) Rules 2020

Suggested Readings:

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



B.Com: Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Stock and Derivative Trading
Category	(SEC)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-602
Maximum Marks	100
Internal/ External	40/60

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

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

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

CO1a:To understand Investing Fundamentals principles and provisions.

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

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

CO3:Identify and evaluate the scope of Technical Analysis

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

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



Unit -1	Investing Fundamentals: Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: market participants, trading of securities, security market indices (Indian & Foreign), Sources of financial information. Newspaper Reading and Analysis : Enhancing the usefulness of newspaper reading and analyzing the articles effectively for various purposes
Unit 2	Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information. Trading in securities: types of orders, using brokerage and analyst recommendations.
Unit 3	Fundamental Analysis Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis :Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.
Unit 4	Technical Analysis Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vsdeclines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.
Unit 5	Understanding Derivatives: Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Virtual trading practice

Suggested Readings:

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



B.Com: Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Auditing and Corporate Governance
Category	(SEC)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-603
Maximum Marks	100
Internal/ External	40/60

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

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

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

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

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

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

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

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



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CO4	1	0	1	0	1
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Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

Unit -1	<p>Auditing Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities; Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Auditor’s Report- Contents and Types, Liabilities of Statutory Auditors under the Companies Act 2013.</p>
Unit 2	<p>Special Areas of Audit Cost audit, Tax audit and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs).</p>
Unit 3	<p>Conceptual Framework of Corporate Governance Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism.</p>
Unit 4	<p>Major Corporate Governance Failures B.COMCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), Harshad Mehta Scam, Satyam Computer Services Ltd, and Kingfisher Airlines; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance; Initiatives in India.</p>
Unit 5	<p>Business Ethics and CSR Morality and Ethics; Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Corporate Ethics; Benefits of Adopting Ethics in Business; Ethics Programme; Code of Ethics; Ethics Committee; Concept of Corporate Philanthropy, CSR, CR, Corporate Sustainability; Environmental Aspect of CSR; CSR provision under the Companies Act 2013, CSR Committees; CSR Reporting; CSR Models, Drivers of CSR, Codes and Standards on CSR, Global Reporting Initiatives, ISO 21000.</p>

Suggested Readings:

1. Basu, S. K. (2016). Auditing & Assurance. Pearson Education India.
2. Goel, S. (2019). Corporate Governance: Principles and Practices. Tata Mc Graw Hill.
3. Jha, A. (2020). Auditing and Corporate Governance, 3e. Taxmann’s.



4. Kumar, R., & Sharma, V. (2015). Auditing: Principles and practice. PHI Learning Pvt. Ltd..
5. Tricker, R. B., & Tricker, R. I. (2015). Corporate governance: Principles, policies, and practices. Oxford University Press, USA. Note: Latest Editions of text books may be used.

Latest Editions of text books may be used.

B.Com : Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Indirect Tax Law-GST
Category	(Major)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-604
Maximum Marks	100
Internal/ External	40/60

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

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

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

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

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

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

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

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y



3. C A Rajat Mohan, Illustrated Guide to Goods and Service Tax, Bharat Publications, 9th Edition, 2020 in 2 vols.
4. Dr. Sanjeet Sharma, Shaileja Anand (2020) “Goods and Services Tax”, VK Global Publications, 2020

ELECTIVES - Fifth Semester								
GROUP 1: ACCOUNTING AND FINANCE (V)								
S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
	B.Com-AF-501	Management Accounting	(DSE)	40	14	60	21	100
	B.Com-AF-502	Financial Markets, Institutions and Financial Services	(DSE)	40	14	60	21	100
	B.Com-AF-503	Corporate Tax Planning	(DSE)	40	14	60	21	100
	B.Com-AF-504	Introduction to Financial Analytics	(DSE)	40	14	60	21	100



B.Com : Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Management Accounting
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-AF-501
Maximum Marks	100
Internal/ External	40/60

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

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

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

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

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, Shahitya Bhawan, Agra
5. Trivedi, Sharma and Mehta Management Accounting, Devi Ahilya V. V. Publication
6. Khan, M.Y. and P.K. Jain, Management Accounting, Tata McGraw Hill, Publishing Co., New Delhi.
7. Garrison, R. H. (2017). *Managerial Accounting* (15th Ed.). 15th ed. Boston: Irwin/McGraw Hill. Griffin, Ricky.
8. Gupta, A. (2004). *Financial Accounting for Management*. Delhi:
9. Pearson. Kuppapally, J. J. (2010.). *Accounting for Managers*. PHI.
10. R, N. (2011.). *Financial Accounting*. Delhi: PHI.
11. Shah, P. (2007.). *Basic Accounting for Managers*. Delhi: Oxford



12. Gupta, K.L. (2019). Management Accounting (14th Ed.). Sahitya Bhawan Publication, Agra

B.Com: Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Financial Markets, Institutions and Financial Services
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-AF-502
Maximum Marks	100
Internal/ External	40/60

Learning Objective:

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

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

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

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

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

CO3: Appraise the existence of financial services in india.

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

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

Course Mapping:



Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

Unit -1	<p>Introduction An Introduction to Financial System, Components, Financial System and Economic Development, Financial Inter-mediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since liberalization 1990-91 and Post Liberalization-Till Date.; Universal Financial innovations.</p>
Unit 2	<p>Financial Markets & Capital Markets Financial Markets Money Market – functions, organization and instruments. Role of central bank in money market. Indian Money Market – an overview. Capital Markets –Introduction, role, types and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection. Derivative market and foreign exchange market.</p>
Unit 3	<p>Financial Institutions Financial Institutions: Commercial banking – introduction, classification, its role in financing - commercial and consumer, recent developments like MUDRA financing, problem of NPAs, Bankruptcy and insolvency Act, Financial Inclusion.</p>
Unit 4	<p>Financial Services Insurance: Life and non-life insurance companies in India: public and private. Introduction, Significance, IRDA, Insurance Intermediaries, Reinsurance, Life Insurance, General Insurance Mutual Funds – Introduction and their role in capital market development. Types of mutual fund schemes (open ended vs close ended, Equity, Debt, Hybrid schemes and ETFs. Non-banking financial companies (NBFCs).</p>
Unit 5	<p>Financial Services Industry Financial Services-Fund based services: Lease, Hire purchase, Consumer credit and Factoring, Venture capital financing, Housing finance. Fee based services: Stock broking, Credit rating, Merchant banking, Portfolio services, Underwriting, Depository services.</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 : Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Corporate Tax Planning
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-AF-503
Maximum Marks	100
Internal/ External	40/60

Learning Objective:

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

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

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

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

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

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

CO4: Analysis tax planning with reference to business restructuring.



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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

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



PRESTIGE INSTITUTE OF MANAGEMENT & RESEARCH, GWALIOR

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1. Singhania, Vinod K. and Monica Singhania. Corporate Tax Planning. Taxmann Publications 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 Law Publication, Allahabad.
4. Mittal, D.P. Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi. IAS – 12 and AS – 22.
5. Ghosh. T.P. IFRSs. Taxmann Publications Pvt. Ltd., New Delhi.

Note: Latest edition of readings may be used

B.Com: Semester V

Session	2024-2028
Class	B.Com
Semester	First
Title of the Paper	Introduction of Financial Analytics
Category	(DSE)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-AF-504
Maximum Marks	100
Internal/ External	40/60
Credits	04

Course Outcomes:

CO1a	Understanding the broader problems of financial Analytics and Data Analysis.
CO1b	Possessing knowledge of Corporate Financial Analytics Interpretation



CO2	Demonstrating critical thinking about the application of Econometrics and Secondary Data and Concept and Tools of Risk Management
CO3	Conducting in depth research using Concepts and Tools of Econometrics
CO4	Preparing for the future by understanding the concept of Artificial Intelligence, Big Data and Machine Learning.

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a					
CO1b					
CO2					
CO3					
CO4					

Course Mapping:

Local	Regional	National	Global
Y/N	Y/N	Y/N	Y/N

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y/N	Y/N	Y/N	Y/N

Employability	Entrepreneurship	Skill Development
Y/N	Y/N	Y/N

Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

Unit -1	Financial Analytics- Concept, Importance, Components, Features, Types, Implementation, and Challenges; Data Analysis Concept- Fundamental Market-based Ratio Analysis- EPS, Book Value per share, Market Value per share, PE Ratio, Dividend Yield Ratio; and Technical Analysis Tool- Trend Lines, Moving Average, Chart Patterns, Candlesticks
Unit 2	Econometrics and Secondary Data: Secondary Data and its Importance in Financial Analytics. Econometrics- Importance, Features, Advantages, Disadvantages, and its Application; Emerging Trend in Analytics, Hands on Data in Excel., Conversion Data Techniques.
Unit 3	Concept and Tools of Risk Management- Market Risk Tools - Internal Strategies, Risk Sharing Strategies, Risk Transfer Strategies; Credit Risks Tools- Credit Scoring, KYC &AML, Micro and Macro Loans.



Unit 4	Concepts and Tools of Econometrics- Unit Root Test; Autocorrelation- AR, MR, ARMA, ARIMA, Arch, Garch; Co integration; VECM; Stochastic Model; Trend Analysis. Lab Exercises.
Unit 5	Introduction to Big Data , Structured and Unstructured Data; Artificial Intelligence - Concept, Features, Advantages, and Disadvantages; Machine Learning - Concept, Features, Advantages, and Disadvantages

Suggested Readings:

Text Books

- Frank, C. R., Jr.: *Statistics and Econometrics*, Holt, Rinehart and Winston, New York, 1971.
- Goldberger, Arthur S.: *Introductory Econometrics*, Harvard University Press, 1998.
- Gujarati, Damodar N.: *Essentials of Econometrics*, 2d ed., McGraw-Hill, New York, 1999.

Suggested Readings

- Hu, Teh-Wei: *Econometrics: An Introductory Analysis*, University Park Press, Baltimore, 1973.
- Katz, David A.: *Econometric Theory and Applications*, Prentice Hall, Englewood Cliffs, N.J., 1982.
- Klein, Lawrence R.: *An Introduction to Econometrics*, Prentice Hall, Englewood Cliffs, N.J., 1962
- The topics discussed will also include survey of few empirical studies, evaluation of econometric techniques, and research applications in the Indian and international context. 4. Hill, Carter, William Griffiths, and George Judge: *Undergraduate Econometrics*, John Wiley & Sons, New York, 2001.

ELECTIVES - Fifth Semester								
GROUP2: BUSINESS ADMINISTRATION AND LAW(V)								
S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
	B.Com-BA-501	Consumer Behaviour	(DSE)	40	14	60	21	100
	B.Com-BA-502	International Human Resource Management	(DSE)	40	14	60	21	100
	B.Com-BA-503	Legal and Ethical issues in Business	(DSE)	40	14	60	21	100
	B.Com-BA-504	Industrial Relations and Labour Laws	(DSE)	40	14	60	21	100



B.Com : Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Consumer Behaviour
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-BA-501
Maximum Marks	100
Internal/ External	40/60

Learning Objectives:

The student is able to relate to the philosophy and significance of consumer behaviour in the arena of business.

Course Outcomes:

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

CO1a Understand and evaluate consumer Behavior.

CO1b Acquire the knowledge of individual determinants of consumer Behavior



CO2 Explore the facets of group dynamics with reference to consumer behavior

CO3 Comprehend the communication and consumer decision-making process.

CO4 Evaluate the various model of Consumer Behavior considering each internal and external stimuli

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

Course Content:

UNIT 1: Introduction to Consumer Behavior: Nature and Importance of CB, Application of CB in Marketing Consumer Research Process: Various Methods and techniques of consumer' research, Consumer Research Process

UNIT 2: Individual Determinants of CB: Motivation, Perception, Consumer Imagery, Learning, Personality: Theories, Consumer Diversity, Brand Personality, self and Self Image, Attitude: Structural model of attitude, attitude formation & change

UNIT 3: Group Determinants of CB, Group influence: types of consumer relevant groups, factors affecting group influence, application of group concept. Family: Functions of family, family life cycle (FLQ, Opinion Leadership and Personal influence, Diffusion of Innovation: Adoption process. Diffusion process

UNIT 4: Consumer Decision making Process, Communication and Persuasion: Components of Communication, the Communication Process, Designing Persuasive Communication

UNIT 5: Models of CB: Traditional Models of Consumer Behavior: Economic, Social and Psychological Contemporary Models of Consumer Behavior, Industrial Market & Factors affecting industrial buying, Participants in Industrial Buying, Industrial buying process.

Suggested Readings:

- 1.Schiffman, L. G., & Lasar Kanuk, L. (2002). Consumer Behavior. India: Pearson Education.
2. Peter, P. et al. (2005). Consumer behavior and marketing Strategy, Tata McGraw hill, Indian edition (7th ed).
3. Kardes, F. R. Consumer Be



4. havior and managerial decision making (2nd ed).
5. Assel (2008). Consumer behavior—A strategic approach, Biztranza.
6. Mittal, S. Consumer behavior- A managerial perspective, Thomson Asia (P) Ltd. (2003).
7. Abbael. Consumer behavior: A strategic approach (Indian edition 2005) Wiley 2012.
8. Hed, H. (2008) edition Wiley 2012. Consumer behavior.
9. Gupta, D. (2008) edition. Consumer behavior p. 2012. Chichester: Wiley.
10. Prakash, S. (2012). Theory of Consumer behavior (1st ed). Vikas.

B.Com: Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	International Human Resource Management
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-BA-502
Maximum Marks	100
Internal/ External	40/60

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

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

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

CO1b: to understand the HR planning for international workforce

CO2: to design performance appraisal criteria for international scenario



CO3: discuss training and development needs and techniques for employees

CO4: Demonstrate the knowledge of International industrial relations

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

Unit -1	Introduction to concepts of culture and nationality; Impact of culture on international business environment; Hofstede's approach; cross cultural differences at work; strategies to Managing workforce diversity; Diversity management programme; International Human Resource Management: Difference between domestic and international HRM.
Unit 2	International Workforce planning and staffing: Issues in supply of international human resources; International Recruitment; International staffing choice, different approaches to multinational staffing decisions; Types of international assignments; Selection criteria and techniques; Successful expatriation, Causes of expatriate failure, female expatriation.
Unit 3	Performance appraisal: Criteria for performance appraisal, Variables that influence expatriate performance appraisal. Issues and challenges in international performance management; Compensation: Objectives of expatriate compensation plan, Factors affecting international compensation, Approaches to expatriate compensation: Going rate approach, Balance sheet approach, Cultural impact on compensation policy.
Unit 4	Training and development of international staff: Areas of global training, cross cultural training, Diversity training. Cross cultural team building; Repatriation: Process, Problems of repatriation; Cross border Mergers and Acquisitions: HRM perspective.
Unit 5	International industrial relations: Key Players in industrial relations, Labour unions and MNC's, Employee relations in MNC's, Response of labour unions to MNC's.

Suggested Readings:

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



B.Com.: Semester V

Session	2024-2028
Class	B.Com.
Semester	Fifth
Title of the Paper	Legal and Ethical Issues in Business
Category	Electives: GROUP 2: Business Administration and Law (V)
Compulsory/ Optional	Compulsory
Paper Code	B.COM.-BA-503
Maximum Marks	100
Internal/ External	40/60
Credits	04

Course Outcomes: After studying this unit the student will be able to -

CO1a	Understand the definition and importance of business ethics and analyze the relationship between law and ethics.
CO1b	Understand Contract Law and consumer rights and responsibilities, evaluate redressal mechanisms for consumer grievances under the Consumer Protection Act, 2019.
CO2	Identify and differentiate types of intellectual property and understand the legal issues related to cyber law and e-commerce with ethical workplace practices
CO3	Evaluate CSR practices in different industries, understand insider trading and market manipulation, and promote ethical leadership and accountability.
CO4	Identify and analyze legal challenges in digital business and e-commerce, and understand data protection and privacy laws.

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	3	3	1	3	3
CO1b	3	3	1	3	3
CO2	3	3	1	3	3
CO3	3	3	1	3	3
CO4	3	3	1	3	3

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	Y	Y



Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

Unit -1	Introduction to Business Law and Ethics Definition and scope of business law, Sources of business law, Importance of business law in corporate governance, Definition and importance of business ethics, Relationship between law and ethics, Legal vs. Ethical responsibilities
Unit 2	Contract Law and Consumer Protection Definition and types of contracts, Essential elements of a valid contract, Breach of contract and remedies, Consumer rights and responsibilities, Redressal mechanisms for consumer grievances, penal provisions under Consumer Protection Act, 2019
Unit 3	IPR, IT Law and Ethical Workplace Practices Employee rights and employer responsibilities under the Labour Act Workplace discrimination and harassment law, promoting ethical behaviour in the workplace, Ensuring employee welfare, Ethical considerations in health and safety management, Types of intellectual property: Patents, trademarks, copyrights, and trade secrets, Cyber law and internet regulations, Legal issues in e-commerce
Unit 4	Corporate Governance and Corporate Social Responsibility (CSR) Principles of good corporate governance, Role and responsibilities of the board of directors, Corporate governance frameworks and standards, Definition and importance of CSR, CSR practices in different industries, Insider trading and market manipulation, Ethical leadership and accountability
Unit 5	Emerging Legal and Ethical Issues in Business Legal challenges in digital business and e-commerce, Data protection and privacy laws, Cybersecurity regulations and ethical issues, Environmental regulations and compliance, International business ethics, International legal frameworks for business

Suggested Readings:

1. "Business Law" by M.C. Kuchhal and Vivek Kuchhal
2. "Ethics in Business and Corporate Governance" by S.K. Mandal
3. "Business Ethics: Concepts and Cases" by Manuel G. Velasquez



B.Com: Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Industrial Relations and Labor Laws
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-BA-504
Maximum Marks	100
Internal/ External	40/60

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

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

CO1a: Understand the concept of Industrial Relation.

CO1b: Comprehend the various aspects of Trade Union.

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

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

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

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

Unit -1	Industrial Relations (IR) Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India IR Role of ILO in Industrial Relations, International Dimensions of IR
Unit 2	Trade Union Trade Union: Origin and growth, unions after Independence, unions in the era of liberalization; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union



	Act 1926
Unit 3	Collective Bargaining and Workers' Participation in Management a) Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining b) Workers' Participation in Management: Concept, practices in India, Works Committees, Joint Management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing
Unit 4	Discipline and Grievance Redressal Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946
Unit 5	A) The Industrial Disputes Act, 1947: Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure b) The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages.

Suggested Readings:

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

Note: Latest edition of text books may be used.



ELECTIVES - Fifth Semester								
GROUP3: APPLIED BUSINESS ECONOMICS(V)								
S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
	B.Com-ABE-501	Financial Economics	(DSE)	40	14	60	21	100
	B.Com-ABE-502	Growth and Development Economics	(DSE)	40	14	60	21	100
	B.Com-ABE-503	Economics of Health and Education	(DSE)	40	14	60	21	100
	B.Com-ABE-504	Agriculture Economics	(DSE)	40	14	60	21	100



B.Com: Semester 5

Session	2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Financial Economics
Category	Finance
Compulsory/ Optional	Elective
Paper Code	B.COM ABE 501
Maximum Marks	100
Internal/ External	40/60
Credits	04

Course Outcomes:

CO1a	Explain the role of capital markets in facilitating investment and consumption decisions
CO1b	Compare and contrast different measures of risk aversion and apply stochastic dominance concepts to investment choices
CO2	Utilize option pricing models (Binomial & Black-Scholes) to value financial instruments like futures and options
CO3	Critically assess the Modigliani-Miller hypothesis and its implications for capital structure decisions
CO4	Differentiate between various market efficiency forms and evaluate empirical models used to assess efficiency

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	3	2	1	1	1
CO1b	2	3	1	1	1
CO2	2	1	3	1	1
CO3	1	2	3	1	1
CO4	1	2	3	1	1



Course Mapping:

Local	Regional	National	Global
N	N	N	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
N	N	N	N

Employability	Entrepreneurship	Skill Development
Y	N	Y

Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

Unit -1	Introduction to Financial Markets Capital markets, consumption and investments with and without capital markets, market places and transaction costs and the breakdown of separation; Fisher separation theorem; the agency problem; maximization of shareholder's wealth
Unit 2	Theory of Uncertainty: Axioms of choice under uncertainty; utility functions; expected utility theorem, measures of risk-absolute and relative risk aversions; stochastic dominance-first order, second order and third order;
Unit 3	Future Contracts and Markets: Option Pricing Models Forward and future contracts and markets; European and American options; pricing futures, wasp and synthetic futures; bounds for option prices, put-call parity; derivation of option pricing formula-Binomial approach; Black-Scholes option pricing models, option to expand, valuation of a real option
Unit 4	Capital Structure Choice The value of firm with tax, Modigliani-Miller irrelevance hypothesis, choices in financing-debt and equity, the financing mix: trade-offs and theory; signaling hypothesis; effect of agency cost on capital structure, cost of capital, empirical determinants of capital structure choice
Unit 5	Market Microstructure: Defining capital market efficiency, relationship between the value of information and efficient capital markets, rational expectations and market efficiency, market efficiency with costly information, efficient capital market theory and empirical models: Roll Model 1984, Glosten-Harris Model (1994), Market Auction Models,

Suggested Readings:

1. *"The Financial Instruments and Institutions"* by S.L. Ahuja.
2. *"Theory of Choice and Revealed Preference"* by Gerard Debreu
3. *"Investments"* by Bodie, Kane, and Marcus
4. *"Options, Futures, and Other Derivatives"* by John C. Hull
5. *"Corporate Finance"* by Brealey, Myers, and Allen
6. *"Market Microstructure: Theory and Evidence"* by Robert A. Haugen



B.Com: Semester V

Session	2024-2027
Class	B.Com
Semester	Fifth
Title of the Paper	Growth and Developmental Economics
Category	(Minor)
Compulsory/ Optional	Optional
Paper Code	B.Com-502
Maximum Marks	100
Internal/ External	40/60

Learning Objective:

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

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

CO1(a): Understand the Concepts and Measurement of Growth and Development

CO1(b): Analyze Poverty Concepts and Measurement Techniques

CO2: Understand and compare balanced and unbalanced growth theories, and critically evaluate growth models

CO3: Analyze and compare various theories of economic development including those by Adam Smith, Malthus, Marx, Schumpeter, and Rostow's Stages of Economic Growth.

CO4: Examine Critical Issues in Growth and Development

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



CO2	2	2	3	2	2
CO3	2	2	2	1	3
CO4	3	2	3	2	3

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

Unit -1	Introduction to Growth and Development Concept of Growth and Development, Measurement of human development HDI, PQLI, GDI, Global Happiness Index
Unit 2	Poverty measures and policy options for alleviation of poverty Introduction, Concepts of Poverty: Absolute Poverty and Relative Poverty, Measurement of Poverty: Human Poverty Index and Alternative Poverty, Policy options for alleviation of poverty, Evaluation of the anti – poverty programmes
Unit 3	Theories of Economic Growth Balanced vs. unbalanced Growth, Harrod and Domar Growth Model, Neo-classical growth models — Solow
Unit 4	Theories of Economic Development Adam Smith’s Theory, Malthusian Theory , Marxian Theory, Schumpeter Theory, Rostow Stages of Economic Growth
Unit 5	Issues in Growth and Development The Impact of climate change: Mitigation and adaptation strategies Gender and Development: Empowering women for economic growth Role of technology in development: Digital divide, Innovation for development

Suggested Reading:

Suggested Reading

1. "Economic Development" by Michael P. Todaro and Stephen C. Smith
2. "The Economics of Poverty: History, Measurement, and Policy" by Martin Ravallion
3. "Introduction to Modern Economic Growth" by Daron Acemoglu
4. "The Process of Economic Development" by James Cypher and James Dietz
5. "Women, Gender, and Development in the Pacific: Key Issues" edited by Claire Slatter and John Paterson



B. Com: Semester 5

Session	2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Economics of Health & Education
Category	DSE
Compulsory/ Optional	Compulsory
Paper Code	B.Com-ABE-503
Maximum Marks	100
Internal/ External	40/60
Credits	04

Course Outcomes:

CO1a	Understand and explain the characteristics of the health market, including demand, uncertainty, and the role of insurance and public intervention.
CO1b	Examine the linkages between economics and education, including measures of education status, human capital theory, and the concept of education as a public good.
CO2	Evaluate various health and human development indicators such as HDI, GAHE, and health inequality, and discuss policy interventions like the National Health Policy (2017) and major health programs.
CO3	Analyze the current health and education status and trends in India, and evaluate their impact on macroeconomic performance.
CO4	Investigate contemporary issues in education such as resource mobilization, centre-state relations, and public-private partnerships, and formulate informed opinions on educational reforms and their societal impact.

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	1	3	2	1	3
CO1b	1	3	2	2	2
CO2	1	3	2	2	3
CO3	1	3	2	2	3
CO4	1	3	2	2	3

Course Mapping:



Local	Regional	National	Global
N	N	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	N

Employability	Entrepreneurship	Skill Development
Y	N	N

Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

Unit -1	Role of Health & Education in Human Development, Health status & trends in India, Education status & trends in India, Measures of health & Education Status in India, Health and Education outcomes and their relationship with Macroeconomic Performance.
Unit 2	Health Economics: Health Market: Features, Demand for Health; Uncertainty and Health Insurance Market; Alternative Insurance Mechanisms; Market Failure and rationale for Public Intervention; Equity and Inequality
Unit 3	Health & Human Development: HDI, Gender Adjusted Health Equality (GAHE), Health Inequality and Socio-Economic Status (Concentration Curve and Concentration Index), Budget Allocation for Health Sector (Trend Analysis), National Health Policy (2017), Ayushman Bharat Yojana, Pradhan Mantri Surakshit Matritva Abhiyan (PMSMA) & Janani Shishu Suraksha Karyakram (JSSK)
Unit 4	Understanding the Linkages between Economics and Education: Measures of Education status in India, human capital theory its critique and relevance; education as investment by individuals and society, education as merit and public good, education and human development. Budget Allocation for Education Sector (Trend Analysis), NEP 1968, NEP 2020
Unit 5	Contemporary Issues, Concerns and Debates in Education: mobilizing resources for education: understanding the dynamics of centre-state relations, public funds and constraints, private capital and individual cost sharing, foreign aid, public-private partnership; education and GATS (General Agreement on Trade in Services); examining the rhetoric of educational reforms -the role of education in society; educational reform, social change and education.

Suggested Readings:



1. *Human Development Report* (latest edition) by the United Nations Development Programme (UNDP) (<https://hdr.undp.org/content/human-development-report-2021-22>)
2. "The Role of Education and Health in Human Development" by Nancy Birdsall et al. (2003) in *Education and Development* (<https://www.un.org/en/ecosoc/docs/health&educ.pdf>)
3. World Health Organization (WHO) Health Topics (<https://www.who.int/health-topics>)
4. *Health Economics* by Cutler, David M., and Mark McClellan (2018) (https://www.amazon.com/Books-Health-Economics/s?rh=n%3A283155%2Cp_28%3AHealth+Economics)
5. "The Demand for Health: A Theoretical and Empirical Investigation" by Grossman, Michael (1972)
6. The World Bank Health Financing website (<https://databank.worldbank.org/databases/health-financing>)
7. *The Measurement of Human Development* by Sakiko Fukuda-Parr (2010)
8. *A Theoretical and Empirical Analysis, with Special Reference to Education* by Gary S. Becker (1994)
9. *Financing Education: Overcoming Inequality and Providing Choice* by Louise Lockheed and Adriaan Verspoor (1991)

B.Com: Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Agriculture Economics
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-ABE-504
Maximum Marks	100
Internal/ External	40/60

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

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

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

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

CO2: Assess India's agrarian relations and land reforms



CO3: Evaluation of technical changes in Agriculture

CO4: Analyze the growth of agriculture sector in India

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

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



Unit 5	<p>70 Years of Indian Agriculture</p> <p>Agricultural marketing in India: markets and marketing functions, channels of distribution of various commodities; regulated markets and warehousing; Role of cooperatives in Agriculture.</p> <p>An overview of agricultural development; Under-employment and unemployment in the rural economy; Globalization of Indian Economy and its effects on Indian agriculture.</p>
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Suggested Readings:

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

Note: Latest edition of text books may be used.

ELECTIVES - Fifth Semester								
GROUP4: BANKING AND INSURANCE(V)								
S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	



PRESTIGE INSTITUTE OF MANAGEMENT & RESEARCH, GWALIOR

B.Com -2024-2028

	B.Com-BI-501	Principles and Practices of Life Insurance	(DSE)	40	14	60	21	100
	B.Com-BI-502	Functional Aspects of Banking	(DSE)	40	14	60	21	100
	B.Com-BI-503	Insurance Laws and Environment	(DSE)	40	14	60	21	100
	B.Com-BI-504	Micro Financing and Rural Banking	(DSE)	40	14	60	21	100

B.Com: Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Principles and Practices of Life Insurance
Category	(DSE)



Compulsory/ Optional	Optional
Paper Code	B.Com-BI-501
Maximum Marks	100
Internal/ External	40/60

LearningObjective

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

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

CO1a-Acquire Knoweldge regarding insurance contract in essentials and classification

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

CO2- Obtain Knowldege about life insurance products, reinsurance and provisons of underwriting

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

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

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

Unit -1	Introduction toInsurance 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	Classification of Insurance



	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	Life Insurance Products and Underwriting 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	Insurance Documents and Life Insurance Claims 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	Insurance Organization and Legislative Matters 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. Legislative Matters: (In Special Context to Life Insurance) <ul style="list-style-type: none">• Indian Contract Act, 1872 (Law Relating to Contracts)• Negotiable Instrument Act, 1881• Transfer of Property Act, 1882• The Indian Stamps Act, 1999• Insurance Act, 1938• Life Insurance Corporation of India Act, 1956• Income Tax Act, 1961

Suggested Readings:

1. Vaughan E. J, Vaughan T.M. Fundamentals of Risk and Insurance. Wiley, 2003
2. Willey N. Principles and Practice of Life Insurance. Spectator Company, 2013
3. Krishnaswamy, Principles & Practice of Life Insurance, Excel books, 2016
4. Pal K, Bodla B. S., Garg M. C., Insurance Management Principles and Practices. Deep & Deep Publications, New Delhi, 2017



5. Dar A. A., Insurance in India: Principles and Practices. create space publishing, 2017
6. Kutty S. K, Managing Life Insurance. PHI Learning, 2008

Note: Latest edition of text books may be used.

B.Com: Semester V

Session	B.Com -2024-2028
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Class	B.Com
Semester	Fifth
Title of the Paper	Functional Aspects of Banking
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-BI-502
Maximum Marks	100
Internal/ External	40/60

Learning Objectives:

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

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

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

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

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

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

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

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

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
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B.Com: Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Insurance Laws and Environment
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-BI-503
Maximum Marks	100
Internal/ External	40/60

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

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

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

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

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

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

CO4: Develop the knowledge of the global insurance environment

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y



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

Suggested Readings:

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

Note: Latest edition of text books may be used.



B.Com: Semester V

Session	2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Micro-financing & rural banking
Category	DSE
Compulsory/ Optional	Compulsory
Paper Code	B.Com – BI-504
Maximum Marks	100
Internal/ External	40/60
Credits	04

Course Outcomes:

CO1a	Understand the basic concepts and history of microfinancing and rural banking.
CO1b	Analyze the products, services and regulated framework of MFIs
CO2	Understand the concept of financial inclusion & rural banking models.
CO3	Assess the effectiveness of different microfinance projects and rural banking initiatives
CO4	Identify and analyze the challenges faced by microfinance and rural banking sectors

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	2	1	2	1	-
CO1b	3	2	3	2	-
CO2	2	2	3	1	1
CO3	1	3	3	2	1
CO4	1	3	2	2	1



Course Mapping:

Local	Regional	National	Global
Y	Y	Y	N

Professional Ethics	Gender	Human Values	Environment & Sustainability
N	N	Y	Y

Employability	Entrepreneurship	Skill Development
Y	N	Y

Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

Unit -1	Introduction to Micro Financing and Rural Banking – Overview, Definition, Concept, Evolution and History, Importance in Economic Development, Key Players in Micro Financing, - Role in Rural Development, Comparison with Urban Banking
Unit 2	Microfinance Institutions (MFIs) - Types of MFIs, Functioning & Operations - Loan Products and Services- Savings and Insurance Products, Delivery Mechanisms, Interest Rates and Pricing Policies Regulation and Supervision - Regulatory Framework, Role of Reserve Bank of India (RBI), Challenges in Regulation
Unit 3	Financial Inclusion - Financial Inclusion, Definition and Importance, Barriers to Financial Inclusion, Government Initiatives and Schemes (e.g., PMJDY, Jan Dhan Yojana) and Rural Banking Models - Regional Rural Banks (RRBs), Cooperative Banks, Self-Help Groups (SHGs) and Bank Linkage Programs, Role of Technology in Rural Banking (Digital Banking, Mobile Banking)
Unit 4	Impact of Microfinance and Rural Banking – Economic & Social Impact (Empowerment of Women, Social Capital Formation, Education and Health Improvements) Case Studies - Successful Microfinance Projects, Role of Rural Banks in Agricultural Development, Impact Analysis of SHGs
Unit 5	Challenges and Future of Micro Financing and Rural Banking: Operational Challenges, Financial Sustainability, Risk Management Competition and Market Saturation, Future Trends-Innovations in Microfinance (Fintech Solutions, Crowdfunding), Policy Reforms and Strategic Directions, Global Perspectives and Best Practices, Sustainable Development Goals (SDGs) and Microfinance

Suggested Readings:



- Ledgerwood, J. (1999). Microfinance Handbook: An Institutional and Financial Perspective.
- Armendariz, B., & Morduch, J. (2010). The Economics of Microfinance.
- Khan, M.S. (2014). Financial Inclusion and Banking: Current Issues and Policy Measures.
- Yunus, M. (2007). Creating a World Without Poverty: Social Business and the Future of Capitalism
- Morduch, J., & Rutherford, S. (2009). Portfolios of the Poor: How the World's Poor Live on \$2 a Day.
- RBI Guidelines on Microfinance Institutions.
- NABARD Reports on Rural Banking.
- Reports on Pradhan Mantri Jan Dhan Yojana (PMJDY).
- Case Studies from NABARD and other MFIs.
- Reports on Global Microfinance Trends by CGAP.

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



B.Com: Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	International Business Management
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-IB-501
Maximum Marks	100
Internal/ External	40/60

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



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

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

CO1b: To understand business environment at different levels

CO2: Analyse the principle involved in international marketing mix

CO3: To acquire knowledge of theories of international trade

CO4: To understand and evaluate International economic institutions

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

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UNIT 1	INTRODUCTION TO INTERNATIONAL BUSINESS Definition, Concepts Need (why to go International), Types of International Business, Globalization: Implication and Impact on Indian Market; Methods of entering into foreign market; Euro Currency Market.
UNIT 2	NATIONAL AND INTERNATIONAL BUSINESS ENVIRONMENT Nature of International Business Environment; Political Environment; Economic Environment; Socio- Culture Environment and Indian Values, technological Environment; Trading Environment: Trade Barriers and Non- trade barriers present in India
UNIT 3	INTERNATIONAL MARKETNG MIX Product: Definition and Concepts, NPD, Comparison of PLC and IPLC; International Pricing: Concepts, Objectives, Factor affecting Pricing, Methods; Distribution: Channels and Channel Management; Promotion Mix and its Ethical Dimensions.
UNIT 4	THEORIES OF INTERNATIONAL TRADE



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	Production Possibility Curve, Absolute Advantage theory, Comparative Advantage theory, Modern Theory of Trade, Factor Endowment Theory.
UNIT 5	INTERNATIONAL ECONOMIC INSTITUTIONS International Monetary Fund (IMF), International Bank for Reconstruction and Development (IBRD), World Intellectual Property Organizations (WIPO), World Trade Organization (WTO). History of India's Participation in various Economic Institutions.

Suggested Readings:

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

Note: Latest edition of text books may be used.

B.Com : Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Management of International Trade
Category	(DSE)



Compulsory/ Optional	Optional
Paper Code	B.Com-IB-502
Maximum Marks	100
Internal/ External	40/60

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

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

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

CO1b-Comprehending the Causes of Disequilibrium.

CO2-Determining various regional trade intergerations

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

CO4-Current trends across the world

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

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	Y	Y	Y

UNIT 1	INTERNATIONAL TRADE OPERATIONS Bilateral v/s multilateral trade agencies for multinational trade. IOL model of international trade. Barriers in International Trade.
UNIT 2	BALANCE OF PAYMENT



	Introduction, Meaning, Accounts; Disequilibrium in balance of payment, causes, kinds and Implications of BOP Disequilibrium.
UNIT 3	REGIONAL ECONOMIC INTEGRATIONS Preferential Trade Areas, Free Trade Agreements, European Union, NAFTA, SAARC, ASEAN, & SAFTA, BRIC, CIS, COMESA, APEC, OPEC
UNIT 4	INTERNATIONAL CAPITAL FLIGHT Multinational Cooperation and its effect on Indian Culture, Transfer of technology, FDI and FII, Global investment scenario.
UNIT 5	GLOBALIZATION AND INDIA India in global setting: Global Trade, Liberalization and Integration with Global Economy, Globalization of Indian Business: Obstacles, Factors Favoring Globalization, Strategies.

Suggested Readings:

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

Note: Latest edition of text books may be used.



B.Com: Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	International Logistics
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-IB-503
Maximum Marks	100
Internal/ External	40/60

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

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

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

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

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

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

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

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

UNIT 1	Introduction to Logistics: Overview, Meaning and Concepts of Logistics. Difference between Logistics and SCM; Customer service: concept and Customer Satisfaction.
UNIT 2	Logistics Information System: Introduction, Nature, Components Principles of Evaluating Information System; Forecasting Methods & Process.



UNIT 3	Transportation and Warehousing Modes of Transportation, Principles, Participants in Transportation Decision, Model Characteristics and Transport Economics Decision; Warehousing: need, Principles and Types
UNIT 4	Packaging and Material Handling Packaging Perspectives, Packaging for Material Handling Efficiency: Package Design, Containerization/Unitization, Communication; Material Handling: Considerations, Mechanized System, Automated and Semi automated Systems
UNIT 5	Carriage of Goods by Sea and Land, Conference Shipping, Charter Shipping and Non-Conference Shipping, Types of Ships, Major Sea Routes, Major Ports of India and World

Suggested Readings:

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

Note: Latest edition of text books may be used.



B.Com: Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Export – Import Documentation and Procedure
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-IB-504
Maximum Marks	100
Internal/ External	40/60

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

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

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

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

CO2: Analyze the principle of international payments and incoterms

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

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

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

UNIT 1	Export Management: Meaning and definition of export management, Major activities in export management, National and Individual Need for export, Benefits from export Features of export management, Role of export manager Export Procedures: Export Marketing process, Source of information related to exports
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UNIT 2	Access to International Market: Modes of entering into International market, Modes of international business, Types of export organizations; Process of execution of export order; Selection of product for export, Factors affecting product selection, Procedures of selecting overseas markets; Setting up an export firm, Various organizations and export marketing channels
UNIT 3	Export Import Documentation: Importance, Categories- Principle, Auxiliary, Export and Import Documents, Relevance of Documentation, Proforma of basic documents, Incoterms in Export Management: Importance, categories, steps of global logistics, groups in Incoterms, Clearing and forwarding agents: Functions and Importance.
UNIT 4	Exim Bank: history, objectives, features, functions, Exim Bank of India. Export finance: importance, pre shipment finance and its features, post shipments finance and features. Export pricing: factors determining export pricing, export pricing quotations, export pricing strategies, Marginal cost pricing, break even pricing, penetration pricing policy
UNIT 5	Export Assistance of India: Introduction, Importance of Export Assistance, Export Promotion Measure in India, Expansion of Production Base for Exports, Export Houses Status for Export of Services; Rendering Exports Price Competitive; Fiscal Incentives; Financial Incentives; Strengthening Export Marketing Effort, 100% Export Oriented Units (EOUs); Facilities for Units in EOUs, EPZs, EHTPs & STPs.

Suggested Readings:

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

Note: Latest edition of text books may be used.



ELECTIVES - Fifth Semester								
GROUP6: E- Commerce (V)								
S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Ma x	Mi n	Ma x	Mi n	
	B.Com-EC-501	Digital Marketing	(DSE)	40	14	60	21	100
	B.Com-EC-502	E commerce- Trends and Technology	(DSE)	40	14	60	21	100
	B.Com-EC-503	Regulatory Environment of E commerce	(DSE)	40	14	60	21	100
	B.Com-EC-504	Web Designing	(DSE)	40	14	60	21	100



B.Com: Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Digital Marketing
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-EC-501
Maximum Marks	100
Internal/ External	40/60

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

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

CO1a: Understand the concepts of Digital Marketing.

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

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

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

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

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

Unit -1	Digital marketing, understanding the Marketing process, increasing visibility, types of visibility, examples of visibility, visitor engagement, bringing targeted traffic, inbound, outbound, understanding conversion process, retention, types of retention, performance evaluation, tools needed.
Unit 2	Understanding Internet, Difference Between Internet & Web, Understanding Websites and domain names, extensions, web server & web hosting, different types



	of web servers. Practical: Planning and conceptualizing a website, building website using Content Management System (CMS).
Unit 3	Understanding Google analytics, set up analytics account, add analytics code in a website, understanding goals and conversions, set up goals, understanding bounce rate, difference between bounce rate and exit rate, reduce bounce rate, monitoring traffic sources.
Unit 4	Marketing on social networking websites. Viral marketing and its importance, Facebook marketing, Twitter Marketing, LinkedIn marketing, YouTube marketing, Pinterest marketing. Practical: Making brand Facebook page and brand YouTube Channel
Unit 5	Introduction to SEO and its importance, Google Adwords overview, understanding Adwords algorithm, creating search campaigns, creating Ads, tracking performance/ conversion, optimizing search campaigns, creating display campaign.

Suggested Readings:

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

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B.Com: Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	E Commerce-Trends and Technology
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-EC-502
Maximum Marks	100
Internal/ External	40/60

Learning Objectives:

The main objectives of this course are to:

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

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

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

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

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

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

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

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

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

Suggested Readings:

- **"E-Commerce 2024: Business, Technology, and Society"** by Kenneth C. Laudon and Carol Guercio Traver
- **"Introduction to E-commerce"** by Jeffrey F. Rayport and Bernard J. Jaworski
- **AI and Machine Learning in E-Commerce:** *"Predictive Analytics for E-commerce: Machine Learning and Big Data"* by Springer



B.Com: Semester V

Session	2024-2028
Class	B.Com.
Semester	Fifth
Title of the Paper	Regulatory Environment of E-Commerce
Category	Electives: GROUP6: E- Commerce (V)
Compulsory/ Optional	Compulsory
Paper Code	B.COM.-EC-503
Maximum Marks	100
Internal/ External	40/60
Credits	04

Course Outcomes: After studying this unit the student will be able to -

CO1a	Understand the key concepts of Regulatory Environment for E-Commerce
CO1b	Relate with the modalities of legal framework for E-Commerce
CO2	Correlate the approach of dispute redressal mechanism for Consumers of E-commerce platforms
CO3	Analyze the Risk Management of E-Commerce Security
CO4	Evaluate various tools of security in E- Commerce

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	3	3	1	3	3
CO1b	3	3	1	3	3
CO2	3	3	1	3	3
CO3	3	3	1	3	3
CO4	3	3	1	3	3

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y



Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	Y	Y

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

Unit -1	Introduction to Regulatory Framework for E-Commerce, formation of E-contracts
Unit 2	Legal framework for E-Commerce, Cyber Crimes, Fraud, Harassment and Stalking, Privacy concerns in E-commerce, Defamation
Unit 3	Consumer Dispute Redressal Mechanism in E-commerce, Consumer Protection (E-Commerce) (Amendment) Rules, 2021, Taxation issues in E-commerce
Unit 4	Security Issues in E-Commerce, Financial frauds, Exploitation through vulnerabilities, Proposed Solutions, IPR issues in E-Commerce
Unit 5	Security Tools in E-Commerce, Firewalls, Private and Public Key infrastructure, Encryption Software, Digital Signature and Digital Certificates, Client Server Network Security

Suggested Readings:

1. Pandey, Srivastava and Shukla, E-Commerce and its Application, S. Chand
2. P.T. Joseph, Electronic Commerce – An Indian Perspective, P.H.I
3. Vivek Sood Cyber Laws Simplified-TMH
4. Vakul Sharma Handbook of cyber Laws-Macmillan
5. Sundeep Oberol E-Security and you-TMH
6. K.N. Agarwala , and D. Agarwala, Business on the Net : What’s and How’s of ECommerce, McMillan
7. Ravi Kalkota, Frontiers of E-Commerce, TMH



B.Com: Semester V

Session	B.Com -2024-2028
Class	B.Com
Semester	Fifth
Title of the Paper	Web Designing
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-EC-504
Maximum Marks	100
Internal/ External	40/60

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

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

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

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

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

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

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

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



Unit -1	Web page overview, Elements of a web page; Guidelines for creating Web pages: Matching format to audience, Creating a site structure, Deciding Content for web page, Managing download time of web page; Addressing a web site: URL, Absolute & Relative addresses, Types of Websites: Static & Dynamic websites; Basic Tools for creating web pages: HTML, CSS, JavaScript, etc.
Unit 2	Abut HTML Editors: Dream Viewer, Notepad++, Sublime Text Hands-on with HTML: Intro to HTML: Tags, Elements, Attributes; Basic Tags in HTML: Head Title, Body ,Heading, Paragraph ,Line Break, Horizontal Line, Lists, Image, Input, Font, Table, Label, Button, Radio Button, Dropdown List, Anchor tag, Division tag; HTML
Unit 3	Hands-on with HTML: Frames, HTML Form: Creating & Designing a form; Using White Space, Animation effects; Working with Images: Image formats for the web, obtaining images, image size, editing images, thumbnails, image and text, rollover images; Navigation: types of hyperlinks, navigation bars, linking to external sites, email links, three-click navigation; Working with image maps: creating image maps, image maps in action; Sitemap
Unit 4	Hands-on with CSS: Types of CSS;CSS Syntax; CSS Selectors; CSS Comments; CSS Design Elements: Backgrounds, Colors, Borders, Margins & Padding, Fonts, Links, Lists, Navigation Bar; Working with Audio & Video files: Adding Audio & files, linking to Audio & Video, files, embedding Audio & Video files
Unit 5	Minor Project: Personal Portfolio Create your own portfolio webpage with the following features: <ul style="list-style-type: none">• Showcase your work samples and skills with your name and pictures• In your header section mention some menus like:<ul style="list-style-type: none">○ Home○ About○ Contact○ Work or Services○ Gallery• At the top add one of your images and introduce yourself there• At last add a footer containing contact information or social media account• Header & Footer must be same for every web page of your portfolio

Textbooks:

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



Reference Books:

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

ELECTIVES - Sixth Semester								
GROUP 1: ACCOUNTING AND FINANCE (VI)								
S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
	B.Com-AF-601	Project Management	(DSE)	40	14	60	21	100
	B.Com-AF-602	Financial Reporting and Analysis	(DSE)	40	14	60	21	100
	B.Com-AF-603	Security Analysis and Portfolio Management	(DSE)	40	14	60	21	100
	B.Com-AF-604	Business Tax Procedure and Management	(DSE)	40	14	60	21	100



B.Com : Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Project Management
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-AF-601
Maximum Marks	100
Internal/ External	40/60

Learning Objectives: The course explains the concepts of Project Management from planning to execution of projects, the feasibility analysis and network analysis tools for cost and time estimation, comprehending the fundamentals of Contract Administration, Costing and Budgeting, and enabling the students to analyze, apply and appreciate contemporary project management tools and methodologies.

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

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



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

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

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

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

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

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

Suggested Readings:

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



4. Vasant Desai - Project Management - Himalaya Publishing House.

Note: Latest edition of text books may be used.

B.Com :Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Financial Reporting and Analysis
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-AF-602
Maximum Marks	100
Internal/ External	40/60

Learning Objectives:

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

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

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

CO1b: Analyzing different financial statement as per companies act.

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



CO3: Assess the concept of Asset and Liabilities in accounting

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

CO-PO Matrix

	PO1	PO 2	PO 3	PO 4	PO5
CO1a	3	3	2	3	3
CO1b					
CO2	2	3	2	1	3
CO3	2	–	1	–	1
CO4	2	3	2	2	–

UNIT 1	<p>Financial Reporting An Overview- Concept of financial reporting, financial reporting and financial statements, objectives of financial reporting, uses of financial information, benefits of financial reporting, Qualitative characteristics of financial reporting information.</p> <p>Conceptual Framework Concept, need and benefits of conceptual framework, ASB’s framework for preparation and presentation of financial statements, IASB’s (earlier IASC) conceptual framework, USA’s FASB’s conceptual framework.</p>
UNIT 2	<p>Understanding Financial Statement Nature, Legal Requirements under Companies Act 2013, Preparation of Statement of Profit & Loss Account and Balance Sheet; Cash Flow Statement (IND AS 3)- Classification of Cash Inflows and Outflows, presentation of cash flow statement, preparation of cash flow statement. Cash Flow Statement (IND AS 7); Major changes in AS 7 vis-a-vis notifies AS 3.</p>
UNIT 3	<p>Financial reporting Concepts – users, Objectives of financial reporting – Qualitative characteristics of information in financial reporting – basic problems of disclosure – Role of SEBI in IFRS – Statutory disclosures in IFRS – Corporate reporting practices in India Challenges in financial reporting</p>
UNIT 4	<p>Assets Meaning and characteristics of Assets, Assets valuation; objectives/concepts, types of assets, Introduction to IND AS 10 (Property, Plant and Equipment), Provisions and features of IND AS 16; IND AS 19- Provisions of Lease.</p> <p>Liabilities Meaning of Liabilities, types of liabilities, features of AS 22 about accounting for taxes on Income. Revenues, Expenses, Gains and Losses- Concept of revenues and expenses, revenue recognition criteria, concept of gains and losses, difference between revenue and gains.</p>



UNIT 5	Financial Statement Analysis Meaning and Objectives, Types of financial Analysis, Techniques of Financial Statement Analysis, Financial Statement Valuation by types of Industry. Ratio Analysis Meaning, advantages, practical problems on different classification of ratios. Use of ratios and financial Statements for industry wise comparison. Analysis of financial reporting by corporate sector.
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Suggested Readings:

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

Note: Latest edition of text books may be used.

B.Com :Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Security Analysis and Portfolio Management
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-AF-603
Maximum Marks	100
Internal/ External	40/60

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

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

CO1a: Assess the risk associated with different financial investment

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

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



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B.Com -2024-2028

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

Note: Latest edition of text books may be used.

B.Com :Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Business Tax Procedure and Management
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-AF-604
Maximum Marks	100
Internal/ External	40/60

Learning Objectives

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

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



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

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

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

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

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

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

UNIT 1	Assessment of Firms Computation of income of the firm, Computation of tax, Association of persons or Body of individuals. (Theory and Problems).
UNIT 2	Assessment of HUF Concept of Hindu coparcenaries, Difference between a Hindu undivided family and a firm, Assessment of HUF, Partition of the Hindu undivided family. Incomes which are not treated as family income. (Theory and Problems).
UNIT 3	Assessment of Partnership Firms Assessed As AOP: Partnership firm assessed as association of persons (AFAOP) – Computation of Total Income – Allocation of PFAOP’s – Total Income – Treatment of Share of Income received by partners of PFAOP (Theory and Problems).
UNIT 4	Assessment of Companies Meaning of Company – Types of Companies – Computation of Gross Total Income of a Company – Deductions – Carry Forward and set off of losses- MAT – Tax Liability Tax on Distributed Profits – Tax on income in certain cases such as royalties, copyrights, literary works etc (Theory and Problems).
UNIT 5	TAX MANAGEMENT a) Provision for Filing of Return Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN b) Assessment of Return Self-assessment, summary assessment u/s 143(1), scrutiny assessment u/s 143(3) and best judgment assessment u/s 144 c) Advance Tax



	When liable to pay, due dates and computation of advance tax (excluding Corporate assesses) d) Interest Interest u/s 234A, 234B, 234C, (simple problems on interest) e) TDS TDS from salary, lottery, horse racing, interest on securities
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Suggested Readings:

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

Note: Latest edition of text books may be used.

ELECTIVES - Sixth Semester

GROUP 2: BUSINESS ADMINISTRATION AND LAW(VI)

S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
	B.Com-BA-601	Performance and Compensation Management	(DSE)	40	14	60	21	100
	B.Com-BA-602	New Venture Planning	(DSE)	40	14	60	21	100
	B.Com-BA-603	Corporate Governance and Laws	(DSE)	40	14	60	21	100
	B.Com-BA-604	Talent Management	(DSE)	40	14	60	21	100



B.Com :Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Performance and Compensation Management
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-BA-601
Maximum Marks	100
Internal/ External	40/60

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

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



CO1a: Comprehend the concepts of Performance Management.

CO1b: Design evaluation system for employee performance in organization

CO2: Contrast how compensation is managed and its role in employee attraction and retention.

CO3: Evaluate the job worth

CO4: Design salary and wages in organization

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

Course Content:

UNIT 1: Introduction to Performance Management

Introduction: Concept, Performance appraisal Vs Performance Management, Objectives of Performance Management System, Aligning Performance Management with organizational strategy, values and goals, Process of Performance Management.

UNIT 2: Performance Evaluation

Analyzing and assessing performance, Use of 360-degree feedback as performance management, Performance Feedback; Use of technology and ePMS; Performance management and reward systems; Performance Coaching, Mentoring and Counseling, Ethical perspectives in performance appraisal.

UNIT 3: Introduction to Compensation Management

Compensation: Concept, Types of Compensation, Classification of Compensation (CTC), Compensation Management: Meaning, Compensation and Non-Compensation Dimensions, 3-P Concept in Compensation Management, Compensation as employee attraction and Retention Strategy, Factors affecting compensation, Compensation policies.

UNIT 4: Job Evaluation

Definition of Job Evaluation, Major Decisions in Job Evaluation, Job Evaluation Methods: Point Factor Method of Job Evaluation: Point factor and Factor Comparison Methods.

UNIT 5: Wages and Salary Administration

Wages & Salary Administration, Basis for Compensation Fixation, Components of Wages, Basis for calculation: Time Rate Wages and Efficiency Based Wages, Incentive Schemes, Individual Bonus Schemes, Group Bonus



Schemes, Preparation of Pay Roll.

Suggested Readings:

- Michael Armstrong, Armstrong's Handbook of Performance Management: An Evidence- Based Guide to Delivering High Performance, 6th ed., Kogan Page .
- Gary Dessler, Human Resource Management, 12th ed., Prentice Hall.
- Bhattacharyya, D.K.: Performance Management systems and strategies, Pearson Education.
- Gary Dessler, Human Resource Management, 12th ed., Prentice Hall.
- Malkovich & Newman, Compensation, 12 ed. McGraw Hill.

Note: Latest edition of text books may be used.

B.Com :Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	New Venture Planning
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-BA-602
Maximum Marks	100
Internal/ External	40/60

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

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

CO1a: Develop ideas for starting new ventures

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



CO2: Comprehend the legal aspects of starting new ventures

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

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

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

UNIT 1	<p>Starting New Ventures Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing your creativity. Impediments to creativity.</p>
UNIT 2	<p>Methods to Initiate Ventures The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Examination of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.</p>
UNIT 3	<p>Legal Challenges in Setting up Business Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation: Sole Proprietorship, Partnership, Limited Liability Partnership and Company.</p>
UNIT 4	<p>The Search for Entrepreneurial Capital The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors.</p>
UNIT 5	<p>Business Plan Preparation for New Ventures Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.</p> <p>The Marketing Aspects of New Ventures Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.</p> <p>Suggested Case Studies: Case studies related to business or start ups in e-commerce, services, retailing, travel and hospitality.</p>



Suggested Readings:

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

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

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

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

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

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

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

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

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

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

Note: Latest edition of text books may be used.

B.Com :Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Corporate Governance and Laws
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-BA-603
Maximum Marks	100
Internal/ External	40/60

Learning Objectives:

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

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

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



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

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

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

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

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

UNIT 1	<p>Corporate Governance Definition of Corporate Governance, Need and scope of Corporate Governance, Evolution of Corporate Governance, Role of Corporate Governance, Elements of Good Corporate Governance, Corporate Governance in public sector, banking and non- banking financial institutions.</p>
UNIT 2	<p>Business Ethics Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behavior: Concepts and advantages; Rating Agencies; Green Governance.</p>
UNIT 3	<p>Major Corporate Governance Failures - BCCI(UK), Maxwell Communication(UK), Enron(USA), World.Com(USA), Andersen, Worldwide(USA), Vivendi (France), Satyam Computer Services Ltd(India) , Lehman Brothers(USA). Regulatory Framework of Corporate Governance in India - Relevant provisions of Companies Act, 2013, SEBI, Insolvency and Bankruptcy Code 2016.</p>
UNIT 4	<p>Overview of Corporate Social Responsibility (CSR) Meaning, Concept and Relevance of Corporate Social Responsibility; CSR and Corporate Sustainability, Corporate Responsibility of Business towards Employees, Consumers and Community, CSR and Corporate Governance, Environmental Aspect of CSR, Models and benefits of CSR, CSR in India.</p>
UNIT 5	<p>Legal Regime Governing CSR Corporate Social Responsibility Voluntary Guidelines 2009, National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business. Corporate Citizenship – Beyond the Mandate of Law, Global Principles and Guidelines, Profit maximization vs. social responsibility.</p>

Suggested Readings:



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

Note: Latest edition of text books may be used.

B.Com :Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Talent Management
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-BA-604
Maximum Marks	100
Internal/ External	40/60

Learning Objective:

To develop students' understanding of strategies for attracting, developing, retaining, and managing an organization's talent to enhance performance and competitive advantage. It aims to equip students with skills to create effective talent management plans aligned with organizational goals.

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



- CO1a Understand the concept of Talent management and its relevance in organizations.
- CO1b Develop the necessary skill set for the application of various Talent issues
- CO2 Understand planning for acquiring and strategic trends in talent acquisition
- CO3 Develop the skills related to competency mapping
- CO4 Understand the strategies of engagement and retention of talent and global trends

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

Contents:

UNIT 1:

Talent Management- Concept, Need, Objective; Six principles of Talent Management, Challenges in talent management.

UNIT 2

Integrated Talent Management Process; Talent Gap; Talent Identification.

UNIT 3:

Introduction to Talent Acquisition, Recruiting Process, Strategic Trends in Talent Acquisition

UNIT 4:

Competency mapping, Role of leaders in talent management, Talent management and competitive advantage.

UNIT 5:

Talent Engagement: Zinger Model; Talent Retention; Talent Development; Talent Mobility; Reward Strategy for Talent Management; Global talent management Drivers.

Suggested Readings:

- Lance A. Berger, Dorothy Berger: Talent management handbook, McGraw Hill New York.
- Cappeli Peter: Talent on Demand –Managing Talent in an age of uncertainty, Harvard Business press.
- Awad. E. M and Ghaziri. H. M: Knowledge management, Pearson education International.
- Stuart Barnes: Knowledge management system theory and practice, Thomson learning.
- Donald Hislop: Knowledge management in organisations, Oxford University press.

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-ABE-601	International trade and Economics	(DSE)	40	14	60	21	100
	B.Com-ABE-602	Welfare Economics	(DSE)	40	14	60	21	100
	B.Com-ABE-603	Environmental and Energy Economics	(DSE)	40	14	60	21	100
	B.Com-ABE-604	Real estate Economics	(DSE)	40	14	60	21	100



**COURSE OUTLINE
B.Com: Semester VI**

Session	2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	International Trade and Economics
Category	DSE
Compulsory/ Optional	Compulsory
Paper Code	B.Com-ABE-601
Maximum Marks	100
Internal/ External	40/60
Credits	04

Course Outcomes:

CO1a	Evaluating the role of international trade operations in the global economy and its impact on national economic growth.
CO1b	Explaining the causes and implications of BOP disequilibrium.



CO2	Identifying the major regional economic integration groups like EU, NAFTA, SAARC, ASEAN, etc.
CO3	Analyzing the measures to control international capital flight in a specific economic context.
CO4	Understanding the strategies adopted by Indian businesses to globalize.

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	1	2	1	2	2
CO1b	-	1	1	2	1
CO2	1	1	1	2	1
CO3	1	2	1	2	1
CO4	-	-	1	1	1

Course Mapping:

Local	Regional	National	Global
N	N	N	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	Y	N

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

Unit -1	INTERNATIONAL TRADE OPERATIONS Bilateral v/s multilateral trade agencies for multinational trade. Economies of Scale, Imperfect Competition, and International Trade, IOL model of international trade. Barriers in International Trade.
Unit 2	BALANCE OF PAYMENT Introduction, Meaning, Balance of Trade Vs Balance of Payment, Accounts; Disequilibrium in balance of payment, causes, kinds and Implications of BOP Disequilibrium.
Unit 3	REGIONAL ECONOMIC INTEGRATIONS Effects of Regional Economic Integration, Preferential Trade Areas, Free Trade Agreements, European Union, NAFTA, SAARC, ASEAN, & SAFTA, BRIC, CIS, COMESA, APEC, OPEC



Unit 4	INTERNATIONAL CAPITAL FLIGHT Concept of international capital flight and currency control, Multinational Cooperation and its effect on Indian Culture, Dollarization, FDI and FII, Global investment scenario.
Unit 5	GLOBALIZATION AND INDIA India in global setting: Global Trade, Liberalization and Integration with Global Economy, Globalization of Indian Business: Obstacles, Factors Favoring Globalization, Strategies.

Suggested Readings:

1. Gandolfo Giancarlo (2006) Elements Of International Economics N. Delhi Abe Books Private Ltd .
2. Jhingan M.L.(2012) International economics-6th ed. Vrinda Publications
3. Krugman Paul, Maurice Obstfeld, and Marc Melitz,(2012). International Economics: Theory and Policy, Addison-Wesley (Pearson Education Indian Edition), 9th edition.
4. S. Kevin (2016). Fundamentals of International Financial Management, Delhi: PHI Learning Pvt. Ltd
5. Kenneth, A.R (2012). An Introduction to International Economics, Cambridge university Press(2012)
6. Cherunilam Francis(2017) International Economics-By Tata Mcgraw Hill N. Delhi.

Note: Latest edition of text books may be used.



B.Com: Semester VI

Session	2024-2027
Class	B.Com
Semester	Second
Title of the Paper	Welfare Economics
Category	(Minor)
Compulsory/ Optional	DSE
Paper Code	B.Com ABE-602
Maximum Marks	100



Internal/ External	40/60
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Learning Objective:

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

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

- CO1(a): Understand the definition, objectives, and significance of welfare economics
- CO1(b): Analyze the Scitovsky double criterion and its application in welfare economics
- CO2: Understand the role of Pigovian taxes and subsidies in correcting market failures
- CO3: Assess the welfare implications of economic projects using cost-benefit analysis
- CO4: Understand various collective decision-making processes and voting rules.

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

Unit -1	Introduction to Welfare Economics Scope and Purpose of Welfare Economics; Positive or normative science; Assumption of Uniform Income; Utility Function of Individuals; Elasticity of Factor Substitution; Technological Progress and Income Distribution; Benthamite Approach to Aggregate Welfare.
Unit 2	Social Welfare: The Scitovsky double criterion; Samuelson’s utility possibility curve; Choice Functions and Revealed Preference; Social Choice; Social Welfare Function; Arrow’s Impossibility Theorem.
Unit 3	Efficiency and State Intervention Pigovian tax and subsidy; Divergence between private and social costs; Externalities of production and consumption; Problem of public goods; The Role of The State; Second-best optima.
Unit 4	Approaches to Welfare Analysis Marginal cost pricing; Cost-benefit analysis; Welfare Analysis of Risky Projects; The Value of Information and Irreversible Consequences; Welfare Theory and International Trade.
Unit 5	Public Choice Collective decision making and voting rules; Voting and median voter model; Rent seeking, Lobbying and corruption; Fiscal policies and taxation; Local public goods; Market failure vs. Government failure.

Suggested Reading:



Suggested Reading

1. "Welfare Economics and Social Choice Theory" by Allan M. Feldman and Roberto Serrano
2. "Social Choice and Individual Values" by Kenneth J. Arrow
3. "Public Goods and Externalities: A Modern Approach" by Richard Cornes and Todd Sandler
4. "Cost-Benefit Analysis: Concepts and Practice" by Anthony E. Boardman, David H. Greenberg, Aidan R. Vining, and David L. Weimer
5. "The Theory of Public Choice II" by James M. Buchanan and Robert D. Tollison

Note: Latest edition of text books may be used.

B.Com: Semester VI

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B.Com -2024-2028

Class	B.Com
Semester	VI
Title of the Paper	Environmental and Energy Economics
Category	DSE
Compulsory/ Optional	Optional
Paper Code	B.com-ABE-603
Maximum Marks	100
Internal/ External	40/60
Credits	04

Course Outcomes:

CO1a	Understand the basics of energy economics, energy resources, and energy conservation
CO1b	Analyze energy consumption and the energy scenario in India and globally across various sectors
CO2	Evaluate the relationship between economic growth and energy demand, and the impact of demand substitution
CO3	Assess sustainable development, environmental economics, and key environmental issues and movements
CO4	Identify the causes and economic solutions of environmental issues and movements.

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	2	1	1	1	1
CO1b	2	3	3	2	2
CO2	1	3	2	2	2
CO3	3	2	3	2	1
CO4	1	2	2	1	3

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	Y	Y

Employability	Entrepreneurship	Skill Development
Y	Y	N



Course Pedagogy:

Lecture, PPT Presentations, Case study,

Course Content:

Unit -1	Origin and Definition: Energy Economics, Link between economics and energy, Energy Resources and Energy Commodities, Concept of Energy Conservation.
Unit 2	Energy and Economics: Sector wise consumption of energy resources: Electricity-Fuel-Transportation, Energy Scenario and supply position of different energy sectors: Indian and International Level – Coal, Oil, Natural Gas, Hydro, Nuclear.
Unit 3	Demand for Energy: Demand for Energy as a Derived Demand, World Energy Consumption – Economic Growth and World Energy Consumption, Demand substitution and energy use. Energy Pricing and Taxation: Production Cost versus Return on Investment, Models of Pricing, Market Failures, Peak and Off-peak Pricing, Subsidies, The role of regulatory bodies like MERC, Energy Finance: Banks, International organisations, Green Finance Initiatives
Unit 4	Environmental Economics: Meaning and Definition of Environmental Economics, Components of Environment, Distinction between Environmental Economics and Natural Resources, Sustainable Development: Meaning and concept of Sustainable Development, Measurement of Sustainable Development, Deforestation and Environmental problems.
Unit 5	Environmental Issues Global Warming, Green House Effect, ACID Rain, Biodiversity Preservation, Chipko Movement, Narmada Bachao Movement.

Suggested Readings:

1. R. N.(Ed) Bhattacharya “Environmental Economics” An Indian Perspective OUP - 2001
2. B. K. Bhatt “Economics of Social Sector and Environmental Issue New Popular Prakashan Surat 2008
3. Energy Economics: Theory and Applications Peter Zweifel, Aaron Praktiknjo, Georg Erdmann Springer, 27-Mar-2017
4. Bhattacharyya, Subhes C. Energy economics: concepts, issues, markets and governance. Springer Science & Business Media, 2011, ISBN 978-0-85729-268-1.



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5. Zweifel, Peter, Aaron Praktijnjo, and Georg Erdmann. *Energy economics: theory and applications*. Springer, 201.

B. Com: Semester 6

Session	2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Real Estate Economics
Category	DSE
Compulsory/ Optional	Compulsory
Paper Code	B.Com-ABE-604
Maximum Marks	100
Internal/ External	40/60
Credits	04

Course Outcomes:

CO1a	Describe the characteristics, types, and structure of the real estate industry in India, including the fundamentals of real estate and the problems faced by developers in the Indian context.
CO1b	Explain various investing strategies for real estate investors such as rental properties, flipping, wholesaling, REITs, REIGs, and the BRRR method.
CO2	Calculate real estate yield, including gross and net yield, and perform a real estate market analysis using various ratios such as debt to income, price to income, and price to rent.
CO3	Analyze the benefits, limitations, and risks associated with investing in real estate stocks and mutual funds, as well as the pros and cons of real estate flipping and housing price indices in India.
CO4	Evaluate the role of fiscal incentives, the National Housing Bank, and primary lending agencies in housing finance, and evaluate the impact of securitization of home loans, housing wealth effect, housing price bubbles, and the role of RERA in regulating the real estate sector.

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	2	2	1	2	3
CO1b	1	3	2	2	2
CO2	3	2	3	2	1
CO3	2	3	3	3	2
CO4	2	3	2	3	3



Course Mapping:

Local	Regional	National	Global
N	N	Y	N

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	N	Y

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

Unit -1	Real Estate Market: Meaning, Characteristics, Types, Structure of real estate industry in India, Fundamentals of real estate, Property Development: Meaning, Problems of the developer in Indian Context
Unit 2	Investing Strategies for real estate investors: Investing in Rental Properties, Flipping, Wholesaling, Real Estate Investment Trust (REIT), Real estate Investment Group REIG, BRRR (Buy, Rehab, Rent, Refinance, Repeat)
Unit 3	Real Estate Yield: Meaning, Types, Calculating Real Estate Yield (Gross Yield & Net Yield), Real Estate Market Analysis: Meaning & Importance, Components, Process, Ratio Analysis for Real Estate: Debt to Income ratio, Price to income ratio, Price to rent ratio
Unit 4	Investing in Real Estate: Investing via Real estate stocks- Benefits & Limitations, Investing via Real estate mutual funds- Advantages & Risk associated, Real Estate Flipping: Meaning, Pros & Cons, Housing Price Indices in India, Real Estate Investing Myths
Unit 5	Housing Finance: Meaning, Features, Fiscal Incentives for Housing Finance, Role of National Housing Bank, Role of Primary Lending Agencies, Securitization of Home Loans, The Housing Wealth Effect, Housing Price Bubbles (2008 Sub-Prime Crisis), Real Estate Regulator: RERA

Suggested Readings:

1. *Indian Real Estate: Business, Valuation and Investment* by Santosh Kashiwal (2019)
2. *The Real Estate Business in India* by S.K. Goyal (2019)
3. Real Estate Regulatory Authority (RERA) India
4. *Real Estate Investment Strategies for the Savvy Investor* by Ashok N. Damani (2017)
5. *The Art of Property Investment: The Indian Context* by Pranab Kumar Sarma (2013)
6. *Real Estate Valuation and Analysis in India* by Narayanan, N.G. & Krishna, V. (2017)
7. *Investment Analysis and Portfolio Management* by Prasanna Chandra (2016)



8. *The Complete Guide to Investing in Mutual Funds & Stocks in India* by Vikas Khemani (2020)
9. *Housing Finance in India* by I.C. Verma (2012)
10. *The Housing Finance Handbook* by Turner, Adair & Favreault (2011)

ELECTIVES - Sixth Semester								
GROUP 4: BANKING AND INSURANCE(VI)								
S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
	B.Com-BI-601	Principles and Practices of General Insurance	(DSE)	40	14	60	21	100
	B.Com-BI-602	Banking Laws and Practices	(DSE)	40	14	60	21	100
	B.Com-BI-603	Marketing of Financial Product and Services	(DSE)	40	14	60	21	100
	B.Com-BI-604	Risk Management and Insurance	(DSE)	40	14	60	21	100



B.Com: Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Principles and Practices of General Insurance
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-BI-601
Maximum Marks	100
Internal/ External	40/60

Learning Objective:

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

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

CO1a:To understand principles and provisions that govern general insurance

CO1b:To analyze Motor Insurance and Fire Insurance and prevailing policies practices and procedures on pricing and claim settlement.

CO2:Identify and evaluate the scope of marine insurance and analyze progress and growth of marine insurance business in India.

CO3:Develop and explore the knowledge of Types of Insurance



CO4:Develop underwriting practices and managing risk by proper investigation of claims..

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

UNIT 1	<p>Introduction Origin of General Insurance & Its Concepts, Purpose and Need, Basic Principles, Growth and Development, Structure of General Insurance Corporation of India, General Insurance Business Nationalization Act, 1972</p>
UNIT 2	<p>Motor Insurance Overview of Motor Vehicle Act, 1939, Coverage, Insurer Right, Rights of Third Party, Types of Motor Policies, Premium, Claims, Duties when Claims Arises, Claims Settlement</p> <p>Fire Insurance 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.</p>
UNIT 3	<p>Marine Insurance Overview of Marine Insurance Act 1963, Types of Marine Insurance Policies, Marine Insurance Coverage, Uninsured Perils, Types of Losses, Marine Policy Types, Warranties, Cargo Insurance, Freight Insurance, Claims, Marine Losses, Progress and Growth of Marine Insurance Business in India.</p>
UNIT 4	<p>Miscellaneous Insurance Health Insurance, Travel Insurance, Liability Insurance, Bank Indemnity Insurance, Catastrophe Insurance, Rural Insurance, Agriculture Insurance, Micro and Credit Insurance, Burglary Insurance</p>
UNIT 5	<p>Underwriting & Risk Management Underwriting Practices, New Business Procedure, Renewal Procedure, Reinsurance Practice, Risk Inspection, Risk Management, Claims Documents, Investigation and Assessment of Claims, In House Settlement, Recent Trends of General Insurance in India</p>

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



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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: Semester 6

Session	2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Banking Laws and Practices
Category	DSE
Compulsory/ Optional	Compulsory
Paper Code	BCOM (H)-BI-602
Maximum Marks	100
Internal/ External	40/60
Credits	04

Course Outcomes:

CO1a	Understand Banking Regulations and provisions of the Banking Regulation Act
CO1b	Understand Bank's and Customer's relationship.
CO2	Analyze the legal and practical aspects of loans and advances
CO3	Examine the legal issues involved in and the practices governing different kinds of securities for banker's advances and loans.
CO4	Assess the regulatory and legal aspects of cyber security in banking

COPO Matrix:

CO/PO Matrix



Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	3	2	-	-	-
CO1b	-	-	2	3	1
CO2	3	-	2	-	-
CO3	2	-	3	-	-
CO4	-	3	-	1	2

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	N

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	N	N

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy:

Lecture, Case study, Bare Acts.

Course Content:

Unit -1	<p>Introduction to Banking laws and Legal Framework: Banking Regulation Act, 1949: Objectives, important definitions, and key provisions, Reserve Bank of India Act, 1934: Functions and powers of the RBI. Banking Ombudsman Scheme: Objectives, scope, and procedure for grievance redressal, Prevention of Money Laundering Act, 2002- Objectives, important definitions, and key provisions.</p>
Unit 2	<p>Banker-Customer Relationship: Nature of Relationship: Types of relationships between banker and customer. Rights and Duties of Banker: Duty of secrecy, duty of disclosure, and other obligations, Rights and Duties of Customer: Right to receive services, right to information, etc, KYC Norms: Objectives, process, and importance of KYC in banking.</p>
Unit 3	<p>Loans and Advances Law: Practice and Policies governing the employment of the funds in the hands of the banker with special reference to the lending banker State Policy on Loans and Advances - Priority sector advances and socioeconomic policies, financial inclusion, Self- Employment Schemes, Women Entrepreneurs, Small Scale Industries, Agricultural Finance, Export Finance, etc. Micro Finance - How the</p>



	banker profitably uses the fund - Call loans and loans repayable at short notice - Loans and advances - Overdrafts - Legal control over bank's deployment of funds.
Unit 4	Securities for Banker's Loans: The legal issues involved in and the practice governing the different kinds of securities for banker's advances and loans Guarantees, pledge, lien, mortgage, charge – subject matters of collateral security Corporate Securities Documents of title to goods Land and Buildings Book debts Life Policies Factoring; Bill Discounting; Bank Guarantees; Letters of Credit; Commercial Papers
Unit 5	Regulatory and Legal Aspects of cyber security. Data Protection Laws: Overview of data protection regulations such as GDPR, CCPA, and Indian IT Act, Compliance Requirements: RBI guidelines on cyber security, PCI DSS standards, and other relevant regulations, Cyber Crime and Legal Actions: Types of cyber crimes in banking and legal recourse available.

Suggested Readings:

- Banking Law and Practice by P.N. Varshney.
- Principles of Banking by Indian Institute of Banking and Finance.
- Banking Theory, Law and Practice by Gordon and Natarajan.
- Banking and Financial Systems by Vasant Desai.
- Web module of ICSI on Banking Law and Practice



B.Com :Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Marketing of Financial Product and Services
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-BI-603
Maximum Marks	100
Internal/ External	40/60

Learning Objectives:

The objective of this course is to equip students with knowledge about strategy, mix and promotion of Financial Products and Services.

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

CO1a: Understand the role of the marketing function and its application to financial sector.

CO1b:: Understanding frameworks and implementation of CRM that is helpful in marketing financial products and services

CO2: To Familiarize various products/services in Banking, and Insurance Understand the practical aspects of marketing of the financial product and services in Mutual Funds



CO4: Evaluate in-depth causes of financial services and legal issues Marketing of Financial product and services.

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

UNIT 1	Nature, Characteristics and Overview of financial products and services; The Business Environment of the BFSI Sector; Marketing of financial products and service. Factors Affecting Financial Services Buyer Behavior; Role of marketing research in decision making; STP in Financial market; Dimensions of Service quality in marketing of financial products and services.
UNIT 2	Financial product and services mix, strategies and branding; CRM- Concept; evaluations; implementation. CRM and relationship marketing. Importance of CRM in marketing of financial product and services.
UNIT 3	Banking – Commercial and Retail; Types of banking products; NPD; Pricing; Promotion; Distribution and need and issues in cross selling of banking products. Life Insurance and general insurance – Product range; Product planning; pricing; Promotion and distribution; Current marketing trends in Indian banking and insurance sector.
UNIT 4	Mutual Funds-meaning, history and current market scenario in India; Types of 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.



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5. Kotler, Philip, (2016) "Marketing Management: Analysis, Planning, Implementations and Control", Pearson Education, New Delhi.
6. SaxenaRajan,(2017) "Marketing Management", Tata McGraw Hill, New Delhi.

Note: Latest edition of text books may be used.

B.Com: Semester VI

Session	2024-2028
Class	B.Com
Semester	First
Title of the Paper	Risk Management and Insurance
Category	DSE
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H)-BI-604
Maximum Marks	100
Internal/ External	40/60
Credits	04

Course Outcomes:

CO1a	Understand the mechanism of Risk Management
CO1b	Analyze Market Mechanisms and Risk Management
CO2	Comprehend the principles and practices of Insurance Management
CO3	Acknowledge the Legal Framework and Regulations of Insurance Management
CO4	Evaluate the Risk Management in the Insurance Sector

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5



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CO1a	3	3	2	2	1
CO1b	3	2	2	3	2
CO2	3	3	3	2	2
CO3	2	2	3	2	2
CO4	2	2	2	1	1

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	Y	Y

Employability	Entrepreneurship	Skill Development
Y	Y	N

Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

Unit -1	<p>Risk management – Objectives of risk management – Risk management process – Identifying and evaluating potential losses – Selecting appropriate technique for treating loss exposure – Risk financing – Implementing and administering risk management program – Personal risk management.</p> <p>Risk: Assessment, Analysis, Evaluation, Risk Control and Treatment - Risk Reduction - Transfer and Sharing of Risk - Elimination and Retention of Risk</p>
Unit 2	<p>Market Mechanisms and Efficiency: Introduction of Market Efficiency, Market Liquidity, the Role of Financial Intermediaries, Systematic Risk and Non-Systematic Risk, Managing Market Risks. Credit Risk and its Effects; Credit risks include-Default Risk, Counterparty Pre-Settlement risk, Counterparty Settlement Risk, Legal Risk, Sovereign or Country Risk, Concentration Risk, Interest Rate Risk.</p>



Unit 3	Insurance: An overview and Historical Background, Nature and Scope of Insurance, Governance of Insurance Business, Classification of Insurance and Role of Insurance in Economic Development, Insurer's Obligation towards Rural and Social Sector, Principles of Insurance.
Unit 4	Insurance Act, 1938 – Summary provisions of Insurance Act, 1938 Insurance Regulatory and Development Authority (IRDA) – Introduction – Purpose, Duties, Powers and functions of IRDA – Operations of IRDA – Insurance policyholders’ protection under IRDA – Exposure/Prudential norms.
Unit 5	Risk management system in the insurance sector: Key risks control programs, types of risk, Reinsurance business in India: nature and functions of reinsurance, Preparation of insurance documents and policy conditions, Distribution channels in Insurance Business. Premium and Bonus.

Suggested Readings:

1. George Rejda, Principles of Risk Management and Insurance, Pearson Education.
2. S. Balachandran, General Insurance, Insurance Institute of India.
3. S. Balachandran, Karve, Palav, Life Insurance, Insurance Institute of India.
4. M. Y. Khan, Indian Financial System, Tata McGraw-Hill.
5. Bharti Pathak, Indian Financial System, Pearson Education.
6. C. Arthur, William Jr., Michael Smith, Peter Young, Risk Management and Insurance, McGraw-Hill
7. Trieschmann, Gustavson, Hoyt, Risk Management and Insurance, South Western College Publishing.
8. Gupta, P. K, Insurance and Risk Management, Himalaya Publishing House
9. Insurance Theory and Practice , Nalini Prava Tripathy & Prabir Pal, Prentice – Hall of India , Pvt Ltd, New Delhi



ELECTIVES - Sixth Semester								
GROUP 5: INTERNATIONAL BUSINESS(VI)								
S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
	B.Com-IB-601	Cross Cultural Management in International Business	(DSE)	40	14	60	21	100
	B.Com-IB-602	International Ethical and Legal Issues	(DSE)	40	14	60	21	100
	B.Com-IB-603	International Marketing	(DSE)	40	14	60	21	100
	B.Com-IB-604	International Business Finance and Risk Management	(DSE)	40	14	60	21	100



B.Com :Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Cross Cultural Management in International Business
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-IB-601
Maximum Marks	100
Internal/ External	40/60

Learning Objectives:This course will help students in developing understanding of the concepts of cross cultural management issues and increasing complexity in terms of international business

Course Outcomes:

At the end of the course students should be able to:

CO1A: Analyze the critical role of culture and the importance of managing cultural differences.

CO1B: Understand the influence of culture on different functions of management including communication, negotiation, marketing, leadership, motivation, human resource management and teams

CO2 Demonstrate improved cross-cultural competence and will be able to perform accordingly.

CO3: Identify problems in cross-cultural management, and offer solutions to the problem.

CO4 Acquire an integrative understanding of the ethical and social issues in cross-cultural management and negotiation.

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



UNIT 1	Introduction Concept of Culture; Organizational culture & its dimensions; Cross-cultural Management, Managing the Interface of Cultures, Culture and the Individual: Cultural Identity, Fundamentals of Cross-Cultural Interaction.
UNIT 2	Culture and Global Management in International business Global Business Scenario and Role of Culture Framework for Analysis; Elements & Processes of Communication across Cultures; Communication Strategy for/ of an Indian MNC and Foreign MNC & High-Performance Winning Teams and Cultures; Cultural Implications for Team Building, The Challenge of Multicultural Work Groups and Teams.
UNIT 3	Cross Cultural Negotiation & Decision Making Process of Negotiation and Needed Skills & Knowledge Base for International and Global Business Business Operations Strategy Formulation & Implementation; Aligning Strategy, Structure & Culture in an organizational Context.
UNIT 4	Global Human Resources Management Staffing and Training for Global Operations, Expatriate, Developing a Global Management Cadre. Motivating and Leading; Developing the values and behaviors necessary to build high-performance organization personnel for global business, Retention strategies.
UNIT 5	Corporate Culture The Nature of Organizational Cultures Diagnosis, Designing the Strategy for a Cultural Change Building; Successful Implementation of Cultural Change; Measurement of ongoing Improvement.

Suggested Readings:

1. Browaey, M. & Price, R. (2010). Understanding Cross-cultural Management, Pearson Education, New Delhi.
2. Deresky, H. (2009). International Management: Managing across Borders and Cultures, 5th Edition, Pearson Education.
3. Franklin, C. (1999). Revitalize your Corporate Culture. PHI, Delhi.
4. Helen, D. (2017). International Management: Managing Across Borders and Cultures, Pearson, Delhi.
5. Shobhana, M. (2016). Cross-cultural Management – Concepts and Cases, Oxford University Press. Second Edition. New Delhi
6. Sinha, J. (2004). Multinationals in India. Managing the Interface of Cultures. Sage Publications. New Delhi

Note: Latest edition of text books may be used.



B.Com :Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	International Ethical and Legal Issues
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-IB-602
Maximum Marks	100
Internal/ External	40/60

Learning Objectives: To acquaint the students with the concepts related to international ethics and legal issues and to develop their understanding, acumen and critical thinking for decisions based on laws relating to business.

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

CO1a: Understand the concepts of integrity, ethics and law, including how they overlap and how they are different

CO1b: Learn the International Business laws

CO2: Analyze a problem involving integrity, ethics and law in the public domain, and create and evaluate solutions

CO3: Recognize the importance of Ethics in situation analysis in International business

CO4: Compare the Indian laws with laws of other countries

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

UNIT 1	Introduction and basic concepts of Business ethics Business ethics: Context and history; Ethics and Stakeholders; Business Ethics and individual decision making; Ethics Personal and Organizational ethics in International Business; Advertising and ethical Issues; Ethical Issues confronting International Business; Ethics, organization and Corporate social responsibility;
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	Community Trade agreements and Globalization; Upholding Ethics and Integrity in International Business
UNIT 2	International Business Law Meaning, scope, sources of International business law; Legal Environment of International Business, International law and Organizations; resolution of International Disputes; GATT law and WTO dispute settlement, dumping and anti-dumping measures, laws governing access to foreign markets - Technical barriers to trade, import licensing procedures, government procurement, trade in services, trade in agriculture
UNIT 3	Ethics and International Business Ethical analysis, ethical concepts and principles, Most common ethical issues: Employment practices, Human Rights, Environmental regulations, corruption and moral obligations of multinational corporates.
UNIT 4	Ethical dilemma in decisions Whistle blowing: meaning, types, regulations; Whistle blower policy; Insider trading: Meaning, prohibition, trading plan, crony capitalism and corporate funding.
UNIT 5	Law Relating to United Nations United Nations Commission on International Trade Laws: Definition and application of international commercial arbitration, International arbitration, International origin and General principles, Definition and form of arbitration agreement, Grounds for Challenge.

Suggested Readings:

1. John M. Kline, *Ethics for International Business*, Routledge, Taylor & Francis Group, ISBN 0-203-88059-5
2. Cheeseman, Henry R, *Business Law: The Legal, Ethical, and International Environment*, Prentice Hall, 2nd Edn.
3. Bohlman, *The Legal, Ethical & International Environment of Business – Industrial Laws & Legislation*.
4. Nan S. Ellis, *Study Guide with Critical Legal Thinking Cases: Business Law: The Legal, Ethical, and International Environment*, Allyn & Bacon 3rd Edn.
5. Palle Krishna Rao, '*WTO text and cases*' Excel Books
6. Vinod V Sople, '*Managing Intellectual Property*' PHI Learning Private Limited
7. Herbert M Bohlman & Mary Jane Dundas, *The Legal, Ethical, and International Environment of Business, 4th Edition*, South – Western College Publishing.

Note: Latest edition of text books may be used.



B.Com :Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	International Marketing
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-IB-603
Maximum Marks	100
Internal/ External	40/60

Learning Objective: To have knowledge of strategies adopted in the foreign markets to succeed with a suitable market plan and have better understanding on international marketing mix.

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

CO1a: Understand the concepts of International marketing & interpret the challenges faced therein.

CO1b: Outline the method of entering into International Market.

CO2: Inspect the Product Policy Decisions and understand International Product Life Cycle.

CO3: Reflect upon the Distribution and Place decisions in International market.

CO4: Devise Pricing & Promotion strategies while considering Foreign risks.

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

UNIT 1	International Marketing: Introduction to International Marketing, Definition, Comparison between Domestic and International Marketing. Challenges faced in International Marketing: Social, Political, cultural.
UNIT 2	Process of entering into International market, Decision criteria for entry methods in the international market and the various entry methods for the international market.



	Modes of international business, Key factors to be considered before entering into international market.
UNIT 3	Product Decisions: Product policy decisions, Product Standardization and Product Adaptation. Packaging, Labelling and Positioning, New product development, Adoption and Diffusion of new products, Product line extensions, International product life cycle.
UNIT 4	Managing Foreign Distribution through distributors and through firm's presence in the international market, Types of intermediaries: Direct and Indirect Channel, Channel Adaptation, Channel Development. Dumping: Meaning, Advantage and Disadvantage, Anti-Dumping measures.
UNIT 5	Product Pricing-Objectives, Frame work of international pricing, Price escalation, Foreign exchange risk, transfer pricing; International Promotion: Role of Advertising, advertising decisions taken for international market, Personal selling, Sales promotion, public relations and trade shows.

Suggested Readings:

1. International Marketing Analysis and Strategy – OnkVisitSak John J. Shaw, Pearson Education 2006
2. International Marketing Management – Subhash Jain, CBS Publishing & Distribution , Latest Edition
3. International Marketing-- P.K.Vasudeva, Excel Books, 2004
4. International Marketing—F. Cherunilam , Himalaya Publishing House Ltd, Latest Edition
5. International Marketing Management—M.N.Mishra, Oxford & IBH Publication , Latest Edition
6. International Marketing Management—R.L. Varshney and B.L.Bhattacharya, Sultan Chand, Latest Edition

Note: Latest edition of text books may be used.



B.Com :Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	International Business Finance and Risk Management
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-IB-604
Maximum Marks	100
Internal/ External	40/60

Learning Objective: The purpose of this paper is to make students aware of changes in foreign exchange market, risk management and development in International Financial Business Environment.

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

CO1a: Understanding the concept of International Business Environment and Financial System

CO1b: Learn about Finance Exchange Rate and Risk in International Finance.

CO2: Understand Parity conditions in International Finance

CO3: Evaluate benefits of exchange rate patterns for business decision making

CO4: Analyze Risk and to averse it ethically to for societal development

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

UNIT 1	Introduction to the environment of international finance and its implications on International business. Need for International Financial System and changes in Global Finance Market.
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UNIT 2	Intricacies of Foreign Exchange Markets and meaning of Spot and Forwards Exchange Rates, Eurocurrency and Domestic Interest Rates and Quotations and Market Rules. Various Risk in International Finance.
UNIT 3	Parity conditions in International Finance Purchasing Power Parity, Advantages and drawback of Purchasing Power Parity theory. Covered Interest Parity, Real Interest Parity. Parity Conditions and its Managerial Implications
UNIT 4	Forecasting Exchange Rates Fundamental Factors Affecting Exchange Rates. Carry of future contract, speculation and hedging strategies, swap deals and their types. Concept of LIBOR, LIBID, SIBOR, MIBOR etc.
UNIT 5	Country Risk Introduction, Macro Risk, Micro Risk, Existence and Measurement of Political Risk: Factors determining the extent of political risk for a company: Country related factors, company related factors, Six Step process to deal with Political Risk, Approaches to political risk management, Negotiating with host government.

Suggested Readings:

1. Multinational Financial Management- Alan C. Shapiro, Wiley India (P.) Ltd., 8 thedition
2. International Financial Management: A.K. Seth, Galgotia Publication Pvt Ltd, latest edition
3. International Financial Management: P.G. Apte, Tata McGraw Hill, 6thedition
4. International Financial Markets and India -- Machirauj, New Age Publication, 3rd edition
5. Multinational Business Finance – David K. Eiteman, Michael H.Moffett, Arthur. I.Stonehill, AlokPandey, Pearson Education, 10thedition.

Note: Latest edition of text books may be used.



ELECTIVES - Sixth Semester								
GROUP 6: E- Commerce (VI)								
S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
	B.Com-EC-601	Customer services in E commerce	(DSE)	40	14	60	21	100
	B.Com-EC-602	Introduction to Python for Finance Manager	(DSE)	40	14	60	21	100
	B.Com-EC-603	Logistics Management for E commerce	(DSE)	40	14	60	21	100
	B.Com-EC-604	Cyber securities and Laws	(DSE)	40	14	60	21	100



B.Com: Semester 6th

Session	2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Customer Services in E-Commerce
Category	GROUP6: E- Commerce(VI)
Compulsory/ Optional	Compulsory
Paper Code	B.Com-EC-601
Maximum Marks	100
Internal/ External	40/60
Credits	04

Course Outcomes:

CO1a	Understand the concept of Customer Relationship Management
CO1b	Discuss various aspects of Marketing in Service Industry
CO2	Understand the fundamentals of E-commerce
CO3	Discuss and analyze importance of E-Marketing
CO4	Understand the concept of E-security

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	-	2	-	1	2
CO1b	-	2	-	1	2
CO2	-	2	-	1	2
CO3	-	2	-	-	2
CO4	-	-	-	-	2

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
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N	N	N	Y
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Employability	Entrepreneurship	Skill Development
Y	N	Y

Course Pedagogy:

Lecture, Case study, hands-on analysis

Course Content:

Unit -1	Introduction to Customer Relationship Management: Definition, Emergence of E-Customer Relationship Management; Need, Architecture and Applications of E-CRM. Basics of Supply Chain Management (SCM): Goals, Function.
Unit 2	Marketing Mix in Service Industry: The seven Ps: product decision, pricing strategies and tactics, promotion of service and distribution methods for services. Additional dimension in services marketing- people, physical evidence and process.
Unit 3	Introduction to E-Commerce: Concept, Advantages and Disadvantages of E-Commerce, E-Commerce opportunities for Industries. E-Commerce Models: Business model for E-Commerce, model based on Relationship of transaction of parties: B2B, B2C, C2C and C2B.
Unit 4	E-Marketing versus Traditional Marketing: Identifying web presence goals, Online marketing, E-Advertising, Internet Marketing trends, E-Branding and E-marketing strategies; Comparison between E-Marketing and traditional Marketing
Unit 5	E-Security: Security on internet, information security Environment in India, E-business risk management Issues, Encryption. E-Payment System: Digital payment requirement, Digital token based E-payment system, risk involved in E-payment system, online payment, internet banking.

Suggested Readings:

1. Christopher Lovelock and Jochen Wirtz, (2016): *Services Marketing: People, Technology, Strategy*, Pearson
2. Sunil Chopra and Peter Meindl, (2019): *Supply Chain Management: Strategy, Planning, and Operation*, Pearson
3. Efraim Turban, David King, Jae Kyu Lee, and Dennis Viehland, (2011): *Electronic Commerce: A Managerial Perspective*, Prentice Hall
4. Alexin Leon and Mathews Leon, (1 January 2012): *Internet for Everyone* Vikas Publishing House; Second edition
5. S. Jaiswal, (12 May 2000) : *Doing Business on the Internet: E-Commerce* Galgotia Publications Pvt Ltd



6. *E-Business and E-Commerce Management, 3rd edition by Pearson Education, 2007*

**COURSE OUTLINE
B.Com: Semester VI**

Session	2024-2028
Class	B.Com
Semester	VI
Title of the Paper	Introduction to Python for Financial Manager
Category	DSE
Compulsory/ Optional	Compulsory
Paper Code	
Maximum Marks	100
Internal/ External	40/60
Credits	04

Course Outcomes:

CO1a	Understand the basics of Python programming and Environment setup.
CO1b	Apply NumPy and Pandas Python to manipulate and analyze financial data.
CO2	Apply Python to Calculate returns, risk, and valuation metrics.
CO3	Understand financial data sources and analyze financial data to create informative visualizations using Python.
CO4	Understand the ethical implications of using Python in finance and apply Python to various financial applications.

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	1	1	1	1	1
CO1b	-	3	3	3	3
CO2	-	3	3	3	3



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CO3	-	3	3	3	3
CO4	-	3	3	3	3

Course Mapping:

Local	Regional	National	Global
N	N	N	Y

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	N	Y

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy:

Lecture, hands-on analysis

Course Content:

Unit -1	<p>Introduction to Python Basics Introduction to Python programming, Data types and variables, Operators and expressions, Control flow statements (if-else, loops), Functions and modules, Introduction to Python libraries for finance (NumPy, Pandas, Matplotlib)</p>
Unit 2	<p>Data Manipulation and Analysis NumPy arrays and operations, Pandas Series and Data Frames, Data cleaning and preprocessing, Descriptive statistics, Data visualization with Matplotlib</p>
Unit 3	<p>Financial Calculations Time value of money calculations (present value, future value, annuities), Risk and return analysis (expected return, variance, standard deviation), Portfolio theory and diversification</p>
Unit 4	<p>Financial Data Analysis and Visualization Financial data sources, Data analysis techniques (correlation, regression), Time series analysis, Creating financial charts and graphs, Data storytelling</p>
Unit 5	<p>Python Applications in Finance Ethical considerations in financial data analysis, Algorithmic trading, Risk management, Portfolio optimization, financial forecasting</p>



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Suggested Readings:

- 1. Python for Finance: A Python-Based Introduction to Quantitative Finance by Yves Hilpisch Published by O'Reilly**
- 2. Financial Modeling and Analytics with Python by James Cox published by John Wiley & Sons**
- 3. Python for Data Analysis by Wes McKinney Published by O'Reilly**



Session	2024-2028
Class	B. Com
Semester	Six
Title of the Paper	Logistics Management for E-Commerce
Category	DSE
Compulsory/ Optional	Compulsory
Paper Code	603
Maximum Marks	100
Internal/ External	40/60
Credits	04

Course Outcomes:

Students will be able to:

CO1a	Understand the basic concepts of logistics and supply chain
CO1b	Learn the basic concepts of logistics and retail marketing
CO2	Know the basic concept of E Commerce
CO3	Realize the basic concept of reverse logistics
CO4	Comprehend the various types of Ecommerce dimensions

COPO Matrix:

CO/PO Matrix					
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1a	2	2	1	2	1
CO1b	2	2	1	1	2
CO2	2	2	1	2	1
CO3	2	3	2	1	3
CO4	2	3	3	1	2

Course Mapping:

Local	Regional	National	Global
Y	Y	Y	N

Professional Ethics	Gender	Human Values	Environment & Sustainability
Y	N	N	Y

Employability	Entrepreneurship	Skill Development
Y	Y	Y

Course Pedagogy:



Lecture, Case study, hands-on analysis

Course Content:

Unit -1	Concepts of Retail Logistics and supply chain: Concept and Scope: Importance of Logistics in these days global Sourcing, Production and consumption- Dimension of Logistics: Macro and Micro aspects- Supply chain contours: Backward and forward linkages.
Unit 2	Logistics and Retail Marketing: Logistics as a Support function of Order Fulfilment, Assembling & Labelling from Multi-storage points and Delivery- Logistics as an interface of Market forecasting, invoice or sales documentation, picking products, consolidation, transport-packaging, packing, marking, preparing outbound documentation.
Unit 3	E-Commerce: Introduction to E-commerce logistics including delivery and pickup models and the overall logistic setup – Order Processing – Activities associated with order processing like identifying order request from MIS, creating customer account for new customers.
Unit 4	Reverse Logistics: Basic of reverse logistics - The concept of reverse logistics. The key activities involved in terms of identifying daily pickups, scheduling pickup for the day, coordinating with carriers, route map optimization, collecting pickup and feedback - Types of reverse logistics – Return from customer, return by career, return of damaged product.
Unit 5	Types of Ecommerce: B2B-B2C and intra business. Retail Ecommerce – Retailing through internet, Direct Online Sales model and its types- Business Models for e commerce-meaning definition importance, Electronic Payment Systems, Electronic Payment Technology, On-line credit card, ECommerce Security. - Electronic Data Interchange (EDI); EDI definition; Overview of advantages and disadvantages; EDI application in business development; EDI technology.

Suggested Readings:

1. Course Material Prepared by LSC
2. Mr. Gibson G, “Retail Management: Functional Principles& Practices”, Jaico Publishing house, 6th Edition, 2003.
3. Ray, Supply Chain Management for Retailing, TMH, 2010.
4. James B. Ayers, Retail Supply Chain Management, Auerbach Publications, 2007



B.Com :Semester VI

Session	B.Com -2024-2028
Class	B.Com
Semester	Sixth
Title of the Paper	Cyber securities and Laws
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com-EC-604
Maximum Marks	100
Internal/ External	40/60

Learning Outcomes:

At the end of this course, students should be able to:

- Identify and apply relevant problem solving methodologies of E-commerce
- Design components, systems and/or processes to meet required specifications for a web presence
- Appreciate ethical implications of professional practice towards E-commerce
- Be aware of global perspectives (needs, rules/regulations, and specifications)

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



**BACHELOR OF COMMERCE
Three Years (7 Semester)CBCS Programme**

Seventh Semester								
S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
45	B.Com(H)-701	Financial Derivatives	(Major)	40	14	60	21	100
46	B.Com(H)-702	International Taxation	(SEC)	40	14	60	21	100
47	B.Com(H)-703	Data Visualization	(CC)	40	14	60	21	100
48	B.Com(H)-704	Business Valuation	(Major)	40	14	60	21	100
48	B.Com(H)-704	Project Report (Dissertation)	(Major)			100	35	100



B.Com :Semester VII

Session	B.Com -2024-2028
Class	B.Com
Semester	Seventh
Title of the Paper	Financial Derivatives
Category	Major
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H)-701
Maximum Marks	100
Internal/ External	40/60

Objective: The course aims to impart knowledge about development and trading of derivatives in India focusing specifically on futures, options and swaps.

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

CO1 a: Demonstrate knowledge of all aspects of derivative market theory and the roles they play in the financial markets

CO1 b: Identify how derivative instruments can be used to change or hedge risk and evaluate risks and pay-offs associated with trading such instruments and their implications

CO2: Understand the basic risk management and trading strategies using futures and options



CO3: Critically evaluate the clearing mechanism and techniques used to analyse risk of the portfolio.

CO4: Evaluate the significance of the usage of Swap transactions.

		CO-PO Matrix				
		PO1:	PO2	PO3	PO4	PO5
Unit-1 and 2	CO1 a:	3	2	2	–	3
	CO1 b:	3	3	3	2	–
Unit-3	CO2:	3	2	2	1	–
Unit-4	CO3:	3	3	1	2	–
Unit-5	CO4:	2	3	2	2	–

Unit -1	Unit 1: Introduction to Derivatives Meaning, definition and features of derivatives, Functions of derivatives, Participants in derivatives market, Cash market vs. derivatives market, Evolution of derivatives market, Introduction of derivatives trading in India, L. C. Gupta Committee and J. R. Varma Committee on derivatives. Recent developments in the derivatives market in India. Regulations of derivatives market.
Unit 2	Unit 2: Financial Derivatives Concept and Types of derivatives, Currency Derivatives, Exchange traded and over the counter derivatives, Financial derivatives: Meaning and features of forward contracts, limitations of forward markets; Spots and Forward Rate, Meaning and features of Futures Contracts, Difference between futures and forwards contracts, Hedging using futures; Meaning and features of options, Types of option contracts, Options Trading strategies, Futures and Options pay off. The cost of carry model and Expectancy model for stock and index futures- cash price and future price, Arbitrage opportunity; Factors determining options pricing, Option pricing models: Binomial pricing model, The Black and Scholes model, Pricing of Index options.
Unit 3	Unit 3: Pricing of Futures and Options The cost of carry model and Expectancy model for stock and index futures- cash price and future price, Arbitrage opportunity; Factors determining options pricing, Option pricing models: Binomial pricing model, The Black and Scholes model, Pricing of Index options.
Unit 4	Unit 4: Trading, Clearing and Settlement Prerequisites for trading in derivatives market, Futures and Options trading system, Contract specification for stock and index, Eligibility for trading charges, Derivatives trading risks, Clearing entities and their role, Clearing mechanism: adjustment for corporate actions, Open position calculation; Margining and settlement mechanism, Risk management, Concept and Mechanics of Standard Portfolio Risk Analysis (SPAN).
Unit 5	Unit 5: Swaps Introduction to Swaps, Overview of Interest Rate Swaps, Cross Currency Swaps, Pricing of Swaps, Equity and Commodity Swaps.



Readings:

1. David and Thomas (2007). Derivatives, (1st Edition), Oxford University Press, Delhi.
2. Gupta, S.L, Financial Derivatives: Theory, Concepts and Problems (latest ed.), PHI Learning Publications.
3. Hull, J. C. (2003). Options futures and other derivatives. Pearson Education India.
4. Hull, J., Treepongkaruna, S., Colwell, D., Heaney, R., & Pitt, D. (2013). Fundamentals of futures and options markets. Pearson Higher Education AU.
5. Varma, Jayanth R. (2011). Derivatives and Risk Management, Tata McGraw Hills, New Delhi.
6. Vohra, N.D. and Bagri, B.R. (2011). Futures and Options, (2nd Edition), Tata McGraw Hills, New Delhi.

B.Com :Semester VII

Session	B.Com -2024-2028
Class	B.Com
Semester	Eighth
Title of the Paper	International Taxation
Category	Major
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H)-702
Maximum Marks	100
Internal/ External	40/60

Objective: The course aims to introduce students to the issues of international tax avoidance and evasion. The course would also create awareness about the various methods followed to alleviate international double taxation, along with understanding international initiatives on tax compliance.

Learning Outcomes: After completion of the course, learners will be able to:

1. comprehend the meaning and causes of international double taxation.
2. compare and evaluate the different methods adopted by countries to alleviate international double taxation.
3. analyse the techniques used for international tax evasion and avoidance.
4. evaluate the methods used nationally and internationally for prevention of international tax evasion and avoidance.
5. demonstrate their awareness of international Model Conventions on prevention of international double taxation.



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

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

Unit -1	International Double Taxation Concept of international double taxation; principles of international taxation – source rule and residence rule; international tax evasion and avoidance; Advance Ruling; withholding tax rates on different sources of incomes.
Unit 2	Alleviation of International Double Taxation Methods to alleviate international double taxation: exemption method, tax credit method, tax sparing credit method; bilateral tax treaties (Double Taxation Avoidance Agreements) – objectives, features and benefits; multilateral tax treaties; bilateral investment treaties. Model Bilateral Double Taxation Conventions: OECD Model Convention and United Nations Model Convention
Unit 3	International Tax Evasion and Avoidance Methods of tax evasion and avoidance: transfer pricing, Base Erosion and Profit Shifting; tax havens and treaty shopping; the case of India-Mauritius tax treaty.
Unit 4	Prevention of International Tax Evasion and Avoidance Arm’s length price, transfer pricing regulations in India, transfer pricing methods, transfer pricing compliance practices; Advance Pricing Agreements; anti-treaty abuse provisions; General Anti Avoidance Rules; exchange of information. BEPS Action Plan, BEPS Multilateral Instrument; Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEP
Unit 5	Tax Challenges arising from Digitalisation of the Economy Importance of corporate taxes; trends in corporate taxes; reforms in international direct taxation rules, indirect taxation and e-commerce; enhancing Digital Platforms Reporting.

The learners are required to:

1. conduct an inter-country comparison of corporate taxes as well as withholding tax rates for different kinds of income.
2. conduct a trend analysis of proliferation of bilateral tax treaties over a period of time.
3. prepare case studies of some specific bilateral treaties to demonstrate the concept of tax treaty shopping.
4. conduct an in-depth analysis of the methods used by individual countries as well as international organisations to avoid Base erosion and Profit Shifting



5. make presentation on contemporary issues such as tax challenges arising from digitisation of economies.

Suggested Readings:

- Agrawal, D. C. Basic Concepts of International Taxation, Taxmann.
- Garg, K. Guide to International Taxation. Bharat Law House
- OECD (2022). Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations.
- OECD (2020). Tax Challenges arising from Digitalisation – Economic Impact Assessment: Inclusive Framework on BEPS.
- OECD (2017). Model Convention on Income and Capital.
- United Nations (2017). Department of Economic and Social Affairs, United Nations Model Double Taxation Convention between Developed and Developing Countries.
- UNCTAD (2021). World Investment Report.
- Vijayasathy, D. Fundamentals of International Taxation. Bharat Law House

Note: Learners are advised to use the latest edition of reading

B.Com :Semester VII

Session	B.Com -2024-2028
Class	B.Com
Semester	Seventh
Title of the Paper	Data Visualisation
Category	Major
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H)-703
Maximum Marks	100
Internal/ External	40/60

Objective: The course helps students learn the technique to visualise data and to gain hands-on experience with creating visualisations of financial data.



Learning Outcomes: After the completion of the course, the learners will be able to:

1. find out how to build effective visualisations and dashboards.
2. discover how to create advanced visualisations that explain complex financial data with clarity and style.
3. analyse data and interpret results.
4. export and share dashboards and visualisations.

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

CO:1(a): Understand the fundamental concept of data visualisation and functions of data analyst.

CO:1(b): Demonstrate data visualization using different charts.

CO:2: understand and apply various visualization tools likes map, tables, slicers etc to create dashboard.

CO:3: Develop the practical understanding of visualisation using power BI

CO:4: Develop the practical understanding of visualisation using tableau

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

Unit -1	Introduction Concept of data visualisation, Significance and role, Functions of data analyst, Types of charts, selecting an appropriate visualisation based on the data.
Unit 2	Data Visualisation using Spreadsheet Data visualisations using Conditional Formatting, Sparklines and Number Formats, Charts - line charts, pie charts, scatter charts, area charts, column and bar charts, histogram. Specialized Charts: hierarchical charts, waterfall, funnel, stock charts and combo charts.
Unit 3	Creating Visualisation and Dashboard using Spreadsheet Working with pivot tables and charts, Slicer, Timeline, Power Query, Power Pivot, Power View, Power Map.
Unit 4	Financial Data Analysis using Power BI Introduction to Power BI, Possible Data Sources, Cleansing, Transforming and Loading Data, Add Columns, Remove Columns, Split and Rename column and Change data types, Merge data, Append data, Create report and Power BI Dashboard using visualisation controls, Publish report and export it to PDF.
Unit 5	Unit 5: Working with Tableau Public Introduction, Loading the Data and Preparing the Sheets, Bar and Line Combination Chart, Horizontal Bars Chart, Candlesticks and stock markets, Creating the Tableau



Dashboard, and Adding a Brand Filter and Interpretation.

Suggested Readings:

1. Alberto Ferrari, Marco Russo, (2017) Analyzing Data with Microsoft Power BI and Power Pivot for Excel, PHI.
2. Brett Powell, (2017), Microsoft Power BI Cookbook, Packt Publishing Limited.
3. Loma Brown, (2020) Tableau Desktop Cookbook, O'Reilly Media.
4. Ryan Sleeper, Practical Tableau, O'Reilly Media.

Note: Learners are advised to use latest edition of readings and use web sources..

B.Com :Semester VII

Session	B.Com -2024-2028
Class	B.Com
Semester	Seventh
Title of the Paper	Business Valuation



Category	Major
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H)-704
Maximum Marks	100
Internal/ External	40/60

Objective: The course aims to familiarize the students with the principles and practice of valuation of business

Learning Outcomes: After completion of the course, learners will be able to:

1. interpret the valuation of business and its principles.
2. analyse different bases of valuation.
3. Analyse the different techniques of valuation and apply them in various situations.
4. demonstrate skills in valuing tangibles and intangibles.
5. analyse specific cases of valuation.
6. evaluate the impact of non-financial factors on valuation.

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

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

Unit -1	<p>Introduction to valuation: Need for valuation, issues and problems in valuation, various types of values and relationship between them, principles of valuation, purpose of valuation. Indian and international standards on valuation.</p>
Unit 2	<p>Techniques of valuation: Different approaches and models of valuation, discounted cash flow analysis, comparable transaction method, comparable market multiple method, market valuation, economic value added, free cash flow to equity, dividend discount model, net asset valuation, relative valuation. Factors affecting the choice of valuation techniques.</p>
Unit 3	<p>Valuation of tangibles and intangibles (a) Valuation of tangibles – valuation of property, plant and equipment. (b) Valuation of intangibles: Goodwill, brand, patents, trademarks, copyrights, process, franchises, licenses, internet domains, softwares, databases, advertising agreements.</p>
Unit 4	<p>Valuation in specific cases Valuation of large enterprises, Valuation of micro, small and medium enterprises, valuation of start-ups, valuation during mergers & acquisitions, valuation during distress sales. Valuation of forward contracts, Valuation of futures and options pricing.</p>
Unit 5	<p>Non-financial considerations in valuation Human resource, top and middle-level management, governance, corporate social</p>



responsibility and environmental accountability.

Practical Exercises:

The learners are required to:

1. use various software programmes for understanding valuation techniques and methods.
2. download financial statements of companies for valuing them under different approaches.
3. analyse various financial instruments for overvaluation and undervaluation.
4. discuss and analyse valuation of any startup through case study.
5. discuss and analyse valuation of any merger and acquisition through case study.
6. analyse the impact of non-financial factors on the share prices of a company.

Suggested Readings:

- Koller T, Goedhart M & Wessels D. “Valuation: Measuring and managing the value of companies” Mckinsey & Company.
- Palepu K.G & Healey P.M. “Business analysis and valuation: Using financial statements” Cengage Publications.
- Parker D. “International valuation standards: A guide to the valuation of real property assets” Wiley blackwell.
- Parks J.A & Banerjee D.N. “Principles & practice of valuation” Eastern law house.

Additional Readings:

Study material of the Institute of Company Secretary of India for the professional programme course on —Valuation and business modelling.

Study material of the Institute of Cost Accountants of India for the —Strategic performance management and business valuation

Note: Learners are advised to use latest edition of readings and use web sources..

BACHELOR OF COMMERCE

Three Years (8 Semester)CBCS Programme

Eight Semester



PRESTIGE INSTITUTE OF MANAGEMENT & RESEARCH, GWALIOR

B.Com -2024-2028

S. No.	Code	Subject	Cat	ICM		EEM		Total Marks
				Max	Min	Max	Min	
50	B.Com(H)-801	International Financial Reporting Standards	(Major)	40	14	60	21	100
51	B.Com(H)-802	Merger, Acquisition & Corporate Restructuring	(SEC)	40	14	60	21	100
52	B.Com(H)-803	Advanced Business Research	(CC)	40	14	60	21	100
53	B.Com(H)-804	Strategic Management	(Major)	40	14	60	21	100
54	B.Com(H)-805	Project Report (Dissertation)		–	–	100	35	100

B.Com :Semester VIII

Session	B.Com -2024-2028
Class	B.Com



Semester	Eighth
Title of the Paper	International Financial Reporting Standards
Category	Major
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H)-801
Maximum Marks	100
Internal/ External	40/60

Objective: The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards

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

CO1a: to understand the concept of IASB and its regulatory framework

CO1b: to analyse the elements of financial statements.

CO2: to understand the different segments of financial statements

CO3: to demonstrate the presentation of financial statements and additional disclosures

CO4: to recognise the preparation of external financial reports for different entities

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

Unit -1	International sources of authority The International Accounting Standards Board (IASB) and the regulatory framework.
Unit 2	Elements of financial statements 1. Revenue recognition 2. Property, plant and equipment 3. Impairment of assets 4. Leases 5. Intangible assets and goodwill 6. Inventories
Unit 3	Different Segments of Financial Statements 1. Financial instruments 2. Provisions, contingent assets and liabilities 3. Employment and post-employment benefits 4. Tax in financial statements 5. The effects of changes in foreign currency exchange rates 6. Agriculture 7. Share-based payment



	8. Exploration and evaluation expenditures 9. Fair value measurement
Unit 4	Presentation of financial statements and additional disclosures 1. Presentation of the statement of financial position, the statement of profit or loss and other comprehensive income and the statement of changes inequity 2. Earnings per share 3. Events after the reporting period 4. Accounting policies, changes in accounting estimates and errors 5. Related party disclosures 6. Operating segments 7. Reporting requirements of small and medium-sized entities(SMEs)
Unit 5	Preparation of external financial reports for combined entities, associates and joint arrangements 1. Preparation of group consolidated external reports 2. Business combinations – intra-group adjustments 3. Business combinations – fair value adjustments 4. Business combinations – associates and joint arrangements 5. Complete disposal of shares in subsidiaries

Suggested Readings:

1. Salim Alibhai, Erwin Bakker, T V Balasubramanian, Kunal Bharadva, Asif Chaudhry, Danie Coetsee, Chris Johnstone, Patrick Kuria, Christopher Naidoo, J Ramanarayanan, Darshan Shah: Wiley Interpretation and Application of IFRSStandards : :10 May 2021Edition
2. Steven M. Bragg: IFRS Guidebook: 2020Edition
3. CA Kamal Garg: Practical Guide to IND AS & IFRS (SixthEdition)
4. CA J N Tikku and CA EishTaneja: IND AS and their PracticalApplicability

B.Com :Semester VIII

Session	B.Com -2024-2028
Class	B.Com
Semester	Eighth
Title of the Paper	Merger, Acquisition & Corporate Restructuring



Category	Major
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H)-802
Maximum Marks	100
Internal/ External	40/60

Objective: The course aims to familiarise the students with different aspects of corporate restructuring, mergers & acquisitions and to develop an understanding of the subject including contemporary practices in the corporate sector.

Learning Outcomes: After completion of the course, learners will be able to:

1. Compare the different forms of corporate restructuring.
2. examine the different types, motives and reasons of mergers and acquisitions.
3. summarise the legal provisions of mergers and acquisitions.
4. analyse the important methods of valuation.
5. assess the issues related to integration.

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

COI(a) :To acquaint the knowledge of different form of corporate restructuring

CO1(b): To understand the different types , motives and reasons of mergers and acquisitions

CO2: To summarise the legal provisions of mergers and acquisitions

CO3: To estimate the important methods of valuation

CO4 : To assess the issues related to integration

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

Unit -1	Introduction to corporate restructuring Meaning and understanding of corporate restructuring: need, scope. Indian and global scenario. Forms of corporate restructuring–merger, acquisition, takeovers, amalgamation, consolidation, absorption, disinvestments, spin off, split-off, strategic alliance, reverse merger, demerger, joint venture and strategic alliances.
Unit 2	Mergers and acquisitions Types of mergers and acquisitions - Horizontal, vertical & conglomerate. Motives and reasons: Growth & expansion, increase in market share, synergy, diversification, other economic motives, tax motives, financial motives, hubris and other motives. value creation in mergers and acquisitions.
Unit 3	Legal aspects of mergers and acquisitions Provisions of the companies act, 2013 and competition act, 2002. Important regulations



	of SEBI Takeover Code, 2011.
Unit 4	Methods of valuation Valuation of a business, methods of valuation - Market price, asset based, cash flow basis, earning potential basis. Computation of impact on EPS and market price. Determination of exchange ratio. Concept of EVA, MVA and FCF. Financing of merger.
Unit 5	Issues related to integration Criteria for negotiating friendly takeover, hostile takeover, defence against hostile takeover. Post-merger integration issues: H.R. and cultural issues. Recent cases of merger and acquisitions.

Suggested Readings:

1. DePamphillis, D.M. —Mergers, Acquisitions, and Other Restructuring Activities: An Integrated Approach to Process, Tools, Cases and Solutions| Elsevier.
2. Koller, T., Goedhart, M. & Wessels, D. —Valuation: Measuring and Managing the Value of Companies| Mckinsey & Company.
3. Pettit, B.S., & Ferris, K.R. —Valuation for Mergers & Acquisitions| FT Press.
4. Reed, S.F., Lajoux, A., & Nesvold, H.P. —The Art of M&A: A Merger Acquisition Buyout Guide| McGraw Hill.
5. Sherman, A.J. —Mergers & Acquisitions from A to Z: Strategic and Practical Guidance for Buyers and Sellers| Goodreads.
6. Sudarsanam, S. —Creating Value from Mergers and Acquisitions: The Challenges| Prentice-Hall.
7. Zadeh, A.A., & Meeks, G. —Accounting for M&A: Uses and Abuses of Accounting in Monitoring and Promoting Merger| Routledge.

Additional Resources:

- AS – 14 issued by the Institute of Chartered Accountants of India.
- Educational Material on Indian Accounting Standard (Ind AS) Business Combinations issued by The Institute of Chartered Accountants of India.
- IFRS–3 issued by the International Accounting Standard Board.
- Ind AS 103 issued by the Ministry of Corporate Affairs, India.
- Study Material of the Institute of Cost Accountants of India for the —Strategic Performance Management and Business Valuation|.
- Study Material of the Institute of Company Secretary of India for the Professional Programme Course on —Valuation and Business Modelling|.

Note: Learners are advised to use the latest edition of reading



B.Com :Semester VIII

Session	B.Com -2024-2028
Class	B.Com
Semester	Eighth
Title of the Paper	Advanced Business Research
Category	Major



	multiple regression analysis and multivariate analysis of variance (MANOVA).
Unit 4	Factor Analysis Reliability, validity, measurement errors, concept of factor analysis, procedure for conducting factor analysis, construction of the correlation matrix, determination of the number of factors, rotation and interpretation of factors, factor loadings and eigen value.
Unit 5	Discriminant, Cluster and conjoint analysis Discriminant analysis: Concept types and relevance in research; Cluster analysis: Concept of cluster analysis, different methods of performing cluster analysis and its relevance in research; Conjoint analysis: Concept of conjoint analysis, types and its relevance in research.

Suggested Readings:

1. William G. Zikmund/Barry J. Babin/Jon C Carr/Mitch Griffin (2013). Business Research Methods, Cengage publication, 8th edition.
2. Hair, Black, Babin, Anderson and Tatham (2017). Multivariate Data Analysis, 7e Pearson education India. ISBN – 13 9789332536500
3. DeVellis, R.F (1991). Scale Development: Theory and Applications, Newbury park, California: Sage.
4. Viswanathan, M. (2005). Measurement Error and Research Design. Thousand Oaks: Sage.
5. Dangi, H.K, Dewan, S (2016) Business Research methods, Cengage publication.
6. Surya, P.K., Sharma, S.K. (2020), Business Research M