



INVERTIS
UNIVERSITY BAREILLY

BACHELOR OF COMMERCE (HONOURS)
[B.Com. (H)]

COURSE STRUCTURE

INVERTIS UNIVERSITY

Invertis Village, Delhi Lucknow Highway NH-24,
Bareilly, Uttar Pradesh Pin - 243 123, India |

B.Com. (Hons)

This program aims to provide students with specific knowledge and skills relevant to their discipline and careers. After completing three years for Bachelors in Commerce (B.Com) Hons programme, students would gain a thorough grounding in the fundamentals of Commerce and Finance which offers a number of specializations and practical exposures for the students to face the modern-day challenges in different professional bodies. The broader perspective of this programme offers a number of value based and job oriented courses which ensure that the students are trained into up-to-date. In advanced accounting courses beyond the introductory level, provide students with the analytical, evaluative and problem-solving skills commensurate with degree level higher education.

Programme Outcome of B.Com. (Hons) Programme:

B.Com (Hons) programme has been designed to prepare graduates for attaining the following specific outcomes:

- PO1. Academic excellence: Our primary objective is to enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co-curricular aspects.
- PO2. Professional Excellence: Motivates molds and prepares the students for positions of leadership in business organizations at the local, national and international levels.
- PO3. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PO4. Holistic Development: Exposure to learners in the latest trends in relevant branches of knowledge, competence and creativity to face global challenges.
- PO5. Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PO6. Value-based Development: To impart quality and need based education our objective is to sensitize the students to their changing roles in society through awareness raising activities.
- PO7. Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- PO8. Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

STUDY AND EVALUATION SCHEME
Bachelor of Commerce (Hons.)
[B.Com. (H)]
(Effective from Session 2020-2021)

YEAR I, SEMESTER I

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCM101	Business Organization and Management	CC 1	4	1	0	30	70	100	5
BCM102	Financial Accounting	CC 2	4	1	0	30	70	100	5
BCM103	Micro Economics	CC 3	4	1	0	30	70	100	5
BCM104	Business Laws	CC 4	4	1	0	30	70	100	5
BCM*	SEC-1	SEC	4	1	0	30	70	100	5
BCM*	SEC-1 (LAB)	SEC	0	0	2	0	50	50	2
TOTAL			20	5	2	150	400	550	27

L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam

YEAR I, SEMESTER II

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCM201	Business Mathematics and Statistics	CC 5	4	1	0	30	70	100	5
BCM202	Cost Accounting	CC 6	4	1	0	30	70	100	5
BCM203	Macro Economics	CC 7	4	1	0	30	70	100	5
BCM204	Corporate Laws	CC 8	4	1	0	30	70	100	5
BCM*	GE-1	GE	4	1	0	30	70	100	5
TOTAL			20	5	0	150	350	500	25

L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam

NOTE: Students shall undertake 1-month project work compulsorily with any registered NGO across the country during summer vacation, at the end of the second semester.

YEAR II, SEMESTER III

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCM301	Principles of Marketing	CC 9	4	1	0	30	70	100	5
BCM302	Corporate Accounting	CC 10	4	1	0	30	70	100	5
BCM303	Financial Management	CC 11	4	1	0	30	70	100	5
BCM304	Income Tax Law and Practice	CC 12	4	1	0	30	70	100	5
BCM381	Environmental Science	AECC	2	1	0	15	35	50	2
BCM382	NGO Project	AECC	0	0	0	0	50	50	2
TOTAL			18	5	0	135	365	500	24
L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam									

YEAR II, SEMESTER IV

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCM401	E-Commerce	CC 13	4	1	0	30	70	100	5
BCM402	Management Accounting	CC 14	4	1	0	30	70	100	5
BCM403	Indian Economy	CC 15	4	1	0	30	70	100	5
BCM404	Goods and Service Tax (GST) and Custom Laws	CC 16	4	1	0	30	70	100	5
BCM481	Professional Skills Enhancement	AECC	0	0	2	15	35	50	2
BCM*	GE-2	GE	4	1	0	30	70	100	5
TOTAL			20	5	2	165	385	550	27
L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam									

NOTE: At the end of the fourth semester, students will undergo 1 month summer training compulsorily during summer vacation in the Public Sector/ Private Sector Undertakings known as Industrial Training/ Internship.

YEAR III SEMESTER V

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCM501	Auditing	CC 17	4	1	0	30	70	100	5
BCM*	SEC-2	SEC	4	1	0	30	70	100	5
BCM***	Specialization Elective 1	DSE 1	4	1	0	30	70	100	5
BCM***	Specialization Elective 2	DSE 2	4	1	0	30	70	100	5
BCM***	Specialization Elective 3	DSE 3	4	1	0	30	70	100	5
BCM581	Summer Internship Project	AECC	0	0	0	30	70	100	5
TOTAL			20	5	0	180	420	600	30

L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam

NOTE: Student has to select one specialization for fifth and sixth semester and has to choose three papers out of the four given in that particular specialization. Specialization group for the fifth and sixth semester must be same.

YEAR III SEMESTER VI

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCM601	International Business	CC 18	4	1	0	30	70	100	5
BCM*	SEC3	SEC	4	1	0	15	35	50	3
BCM*	SEC3 (Practical)	SEC	0	0	0	0	50	50	2
BCM***	Specialization Elective 4	DSE 4	4	1	0	30	70	100	5
BCM***	Specialization Elective 5	DSE 5	4	1	0	30	70	100	5
BCM***	Specialization Elective 6	DSE 6	4	1	0	30	70	100	5
TOTAL			20	5	0	135	365	500	25

L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam

Electives - Fifth Semester

DISCIPLINE SPECIFIC ELECTIVE: - ACCOUNTING & FINANCE

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM511	DSE	Financial Markets, Institutions and Financial services
2	BCM512	DSE	Personal Tax Planning
3	BCM513	DSE	Management of Working Capital
4	BCM514	DSE	Personal Finance & Planning

DISCIPLINE SPECIFIC ELECTIVE: - APPLIED ECONOMICS

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM521	DSE	Business & Economic Environment
2	BCM522	DSE	Public Finance
3	BCM523	DSE	Industrial Economics
4	BCM524	DSE	Money and Financial System

DISCIPLINE SPECIFIC ELECTIVE: - FINANCIAL MARKETS

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM531	DSE	Equity Valuation and Debt Valuation
2	BCM532	DSE	Mutual Funds
3	BCM533	DSE	Investment Banking & Venture Capital
4	BCM534	DSE	Portfolio Management

**DISCIPLINE SPECIFIC ELECTIVE -
BANKING & INSURANCE**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM541	DSE	Banking Laws & Environment
2	BCM542	DSE	E-Banking
3	BCM543	DSE	Banking & Insurance
4	BCM544	DSE	Principles & Practices of Life Insurance

**DISCIPLINE SPECIFIC ELECTIVE - HUMAN
RESOURCE & MARKETING MANAGEMENT**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM551	DSE	Service & Retail Marketing
2	BCM552	DSE	Consumer Behavior
3	BCM553	DSE	Training and Development
4	BCM554	DSE	Stress Management

Electives - Sixth Semester

DISCIPLINE SPECIFIC ELECTIVE - ACCOUNTING & FINANCE

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM611	DSE	Financial reporting and Analysis
2	BCM612	DSE	Corporate Tax Planning
3	BCM613	DSE	Fundamentals of Investment
4	BCM614	DSE	E-filing of returns

DISCIPLINE SPECIFIC ELECTIVE - APPLIED ECONOMICS

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM621	DSE	International Economics
2	BCM622	DSE	Agriculture Economics
3	BCM623	DSE	Development Economics
4	BCM624	DSE	Rural Economics

DISCIPLINE SPECIFIC ELECTIVE - FINANCIAL MARKETS

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM631	DSE	Fundamental and Technical Analysis
2	BCM632	DSE	Marketing and Selling of Financial Services
3	BCM633	DSE	Financial Risk Management
4	BCM634	DSE	Derivatives Market

**DISCIPLINE SPECIFIC ELECTIVE -
BANKING & INSURANCE**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM641	DSE	Insurance Laws & Environment
2	BCM642	DSE	Management of Commercial Bank
3	BCM643	DSE	Marketing of Financial Product & Services
4	BCM644	DSE	Principles & Practices of General Insurance

**DISCIPLINE SPECIFIC ELECTIVE - HUMAN
RESOURCE & MARKETING MANAGEMENT**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM 651	DSE	Strategic Human Resource Management
2	BCM 652	DSE	Compensation Management
3	BCM 653	DSE	Rural Marketing
4	BCM 654	DSE	Advertising and Personal Selling

**LIST OF SKILL ENHANCEMENT COURSE
(SEC)**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM161	SEC-1	Computer Applications in Business
2	BCM191	SEC-1 (LAB)	Computer Applications in Business Lab
3	BCM162	SEC-1	Computerised Accounting System
4	BCM192	SEC-1 (LAB)	Computerised Accounting System Lab
5	BCM561	SEC-2	Digital Marketing
6	BCM562	SEC-2	Cyber Crimes & Laws
7	BCM563	SEC-2	Collective Bargaining and Negotiation Skills
8	BCM661	SEC-3	Business Research Methods and Project Work
9	BCM691	SEC-3 (PRACTICAL)	Project Work Viva Voce
10	BCM662	SEC-3	Personal Finance
11	BCM663	SEC-3	Communication and Documentation in Business

LIST OF GENRIC ELECTIVES (GE)

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM271	GE-1	Entrepreneurship
2	BCM272	GE-1	Business Ethics and Sustainability
3	BCM471	GE-2	Human Resource Management
4	BCM472	GE-2	Basics of Accounting
5	BCM473	GE-2	Fundamentals of Marketing

**LIST OF ABILITY ENHANCEMENT
COMPULSORY COURSE (AECC)**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM381	AECC	Environmental Science
2	BCM382	AECC	NGO Project
3	BCM481	AECC	Professional Skills Enhancement
4	BCM581	AECC	Summer Internship Project

* represents students can choose subject from SEC List.

** represents students can choose subject from GE List.

*** represents students can choose subject from DSE List.

B.Com. (Hons.): Semester-I	
BCM - 101: BUSINESS ORGANISATION AND MANAGEMENT	
Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

The course aims to familiarize the non-commerce students with the world of business organisation and management.

Course Learning Outcomes

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

CO1: learn business activities to compete in competitive world.

CO2: understand entrepreneurship from local to international perspective.

CO3: evaluate the application of functional areas of business activity.

CO4: analyze decision making and communication.

CO5: evaluate the impact of legal, social, and economic environment on business.

Unit I: Introduction to Organisations & Management

Meaning and pervasiveness of organisations; Range of business activities; Meaning and importance of management in organisations; Perspectives on experiencing business- Consumer's point of view-app-based, web-based and in-store commerce; Producer's point of view- thinking end-to-end, from farm to fork, from the ultimate source of supply to the consumer, supply chain and distribution channels; Careers in business ownership and management point of view- thinking domains (functions) and verticals (industries).

Unit II: Entrepreneurship: Founding the Business

Entrepreneur-Entrepreneurship-Enterprise; Process of entrepreneurship; Entrepreneurs as the persons behind businesses; Stories of local, national and international businesspersons.

Unit III: Organisation of Business

Ownership forms- proprietary and corporate; Unorganized (informal enterprises) versus organized (registered/incorporated enterprises); Business families and family business, multinational businesses; Domains/functions of business- an overview-reinforcing career options- of production & operations, marketing, accounting, finance and HR.

Unit IV: Management of Business

Overview of functions of management and managerial roles in business; Managerial levels, skills/competencies; Decision-making techniques; Motivation; Leadership and Communication – exemplary practices in developing people as individuals and teams.

Unit V: Context of Business

Interface between business, government, society and natural environment; Industry analysis; business level strategy formulation.

Suggested Readings

- Barry, J., Chandler, J., Clark, H., Johnston, R., & Needle, D. (1999). Organisation and Management: A Critical Text . Cengage Learning.
- Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
- Burton G. and Thakur, M. Management Today: Principles and Practice. New Delhi. Tata McGraw Hill.
- Buskirk, R.H., et al. Concepts of Business: An Introduction to Business System. New York. Dryden Press.
- Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). Organisational Behavior: Managing People and Organisations. Cengage Learning.
- Griffin. Management Principles and Application. Cengage Learning.
- Gupta C. B. Modern Business Organisation. New Delhi. Mayur Paperbacks.
- Kaul, V. K. (2012). Business Organisation Management. Pearson Education .
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
- Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt. Ltd.

Note: Latest edition of readings may be used

B.Com. (Hons.): Semester-I	
BCM 102: FINANCIAL ACCOUNTING	
Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organisations.

Course Learning Outcomes

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

CO1: understand the theoretical framework of accounting and to prepare financial statements

CO2: explain and determine depreciation and value of inventory

CO3: learn accounting for hire purchase transactions, leases, branches and departments

CO4: understand the concepts of partnership firm and prepare accounts for dissolution of a partnership firm

CO5: develop the skill of preparation of financial Statements of Not for Profit organisations.

Unit-1: Introduction
Conceptual Framework: Accounting principle, Concepts and Conventions Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS), Accounting Process: Journal, ledger, Trial Balance, Financial Statements (overview) Capital Expenditure (and Receipts), Revenue Expenditure (and Receipts) and Deferred Revenue Expenditure. Preparation of Financial Statements of a profit making sole proprietorship trading firm with additional information.
Unit-2: Depreciation Accounting and Inventory Valuation
Accounting for Plant Property and Equipment & Depreciation: Meaning of Depreciation, Depletion and amortization, Objective and Methods of depreciation (Straight line, Diminishing Balance), Change of Method, Inventory Valuation: Meaning, Significance of Inventory Valuation, Inventory Record System-Periodic and Perpetual, Methods of Inventory Valuation- FIFO, LIFO and Weighted Average (Relevant accounting Standards as applicable)
Unit-3: Special types of Accounting
Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only), Accounting for Leases: Concept, Classification of leases (Simple practical problems), Accounting for Branches (excluding foreign branches): Dependent branches ('Debtors system' and 'Stock & debtors System') and overview of Independent branches. Departmental Accounting: Concept, Type of departments, Basis of allocation of departmental expenses, Methods of departmental accounting (excluding memorandum stock and memorandum mark-up account method) (Relevant accounting Standards as applicable)
Unit-4: Accounting for Partnership Firm

Partnership accounts: Fundamentals, Admission, Retirement and Death of a partner (only an overview), Accounting for Dissolution of Partnership Firm: Dissolution of Partnership Firm including Insolvency of partners (excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities

Unit-5: Miscellaneous Topics

Preparation of Financial Statements of a not for profit organisations- Receipt and Payment Account, Income and Expenditure Account and Balance sheet. Introduction to Computerized Accounting System.

Suggested Readings

- Goyal, Bhushan Kumar and H.N. Tiwari, Financial Accounting , Taxmann
- Kumar, Alok. Financial Accounting, Singhal Publication.
- Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage
- Monga, J R. Financial Accounting: concept and Applications. Mayur paper Backs, New Delhi
- Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann
- Tulsian, P C. Financial Accounting, Tata McGraw Hill New Delhi
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.

Additional Readings

- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick.
- Introduction to Financial Accounting, Pearson.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, Accounting Information Systems: A cycle Approach. Publisher Wiley.
- Marshall, B Romney and Paul, John Steinbart, Accounting Information Systems, Pearson Education Limited.
- Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill.

Note: Latest edition of readings may be used

B.Com. (Hons.): Semester-I	
BCM 103 : MICRO ECONOMICS	
Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective:

The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

Course Learning Outcomes

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

CO1: apply tools of consumer behaviour and firm theory.

CO2: understand the functioning of Micro economics & basic concept of demand & supply.

CO3: to apply this knowledge to business firm's decision making process in the framework of markets.

CO4: to understand the relevance & concept of economies of scale.

CO5: to analyze the government policies regarding different market structures.

Unit 1: Demand and Consumer Behaviour

The concept of demand and the elasticity of demand and supply: Demand curves: Individual's demand curve, market demand curve, Movements along versus shifts in the demand curve, Elasticity of demand: price, income and cross. Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross.

Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.

Unit 2: Production and Cost

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoelines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost.

Unit 3: Perfect Competition

Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition.

Unit 4: Monopoly

Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.

Unit 5: Imperfect Competition

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot’s duopoly model, Stackelberg model, Kinked demand model. Prisoner’s dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization.

Suggested Readings:

- Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
- N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
- Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.
- Salvatore, D. Schaum’s Outline: Microeconomic Theory, McGraw-Hill, Education.
- Case and Fair, Principles of Micro Economics, Pearson Education
- Koutsiyannis, Modern Micro Economic Theory.
- C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
- Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill Education.
- Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.
- Amit Sachdeva, Micro Economics, Kusum Lata Publishers

Note: Latest edition of text books shall be used.

B.Com. (Hons.): Semester-I	
BCM 104: BUSINESS LAWS	
Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

Course Learning Outcomes

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

- CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.
- CO2: be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.
- CO3: equip the students about the legitimate rights and obligations under The Sale of Goods Act
- CO4: enable with skills to initiate entrepreneurial ventures as LLP
- CO5: understand the fundamentals of Internet based activities under The Information and Technology Act.

Unit I: The Indian Contract Act, 1872

Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of contract – modes of discharge including breach and its remedies.

Unit II: Special Contracts

Quasi – contracts, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge Contract of Agency

Unit III: The Sale of Goods Act, 1930

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties. Transfer of ownership in goods including sale by non-owners. Performance of contract of sale. Unpaid seller – meaning and rights of an unpaid seller against the goods.

Unit IV: The Limited Liability Partnership Act, 2008

Salient Features of LLP, Difference between LLP and Partnership, LLP and Company LLP Agreement. Nature of LLP, Partners and Designated Partners, Incorporation Document Incorporation by Registration, Registered office of LLP and change therein. Change of name, Partners and their Relations. Extent and limitation of liability of LLP and partners. Whistle blowing. Taxation of LLP. Conversion into LLP. Winding up and dissolution of LLP.

Unit V: The Information Technology Act 2000

Definitions under the Act. Digital signature. Electronic governance. Attribution, acknowledgement and dispatch of electronic records. Regulation of certifying authorities. Digital signatures certificates. Duties of subscribers under the Act. Penalties and adjudication. Offences as per the Act.

Suggested Readings

- Bhushan, Bharat Kapoor, N.D., Abbi, Rajni, “Elements of Business Law”. Sultan Chand & Sons Pvt. Ltd.
- Dagar, Inder Jeet and Agnihotri, Anurag. Business Laws: Text and Problems. Sage Publication
- Jagota R. (2019). Business Laws. MKM Publishers ScholarTech Press.
- Sharma, J.P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, Avtar.(2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company.
- Tulsian P.C. (2018). Business Law. New Delhi. Tata McGraw Hill.

Additional Readings

- Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.
- Kuchhal, M C. (2018). Business Laws. New Delhi. Vikas Publishing House.
- Arora, Sushma. (2015). Business Laws. New Delhi. Taxmann
- Sharma, J.P. and Kanojia S. (2015). Vyavsayik Sanniyam, Delhi University Hindi Cell.(For Hindi)

Note: Latest edition of readings may be used.

B.Com. (Hons.): Semester-I SEC-1 BCM 161 : COMPUTER APPLICATIONS IN BUSINESS	
Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

To provide computer knowledge to commerce students and equip them with computational skills using ICT tools.

Course Learning Outcomes

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

CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.

CO2: handle document creation for communication.

CO3: acquire skills to create and make good presentations

CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making

CO5: understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.

Unit 1: Data Processing and basics:
Computing: Concept of computing, Data and information; Terminology of software and its variants.
Operations: Number system and conversions, Binary addition and subtraction, Subtraction Techniques using 1's and 2's complement Coding schemes and types.
Unit II: Interfaces and Memories:
Introduction to Operating System: Elementary knowledge of DOS. Windows Operating System- Basic Features – Date, Time, Time Zone, Display, Screen saver, Fonts, Mouse, and mouse pointers. Using accessories such as calculator, paint brush, CD player, etc.
Memories: Memory concepts and importance, Primary memory, secondary memory and Cache memory
Unit III: Database Management System
Introduction to information system: Information system concepts, Variants of information system: Operational Support and Management Support System. Background of Database Business Applications: Database, Database Management System, Database System; Comparison of Database System with Traditional File System.
Unit IV: Networking and Recent trends in computing

Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies Computing Interfaces: GUI, CLI.

Basic Internet Terminology: I.P. Address, Modem, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Intranet and Extranet

Recent trends in computing : Tools of business collaboration: emails, EDI, file sharing, Remote desktop connection

Unit V: Creating Business Documents, Spreadsheets and Presentations

Word Processing: Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Databases and spreadsheet files; Printing documents.

Preparing Presentations: Basics of presentations: Slides, Fonts, Drawing, Editing and various menu bar and toolbar options; Inserting Tables, Design, Transition; Animation; and Slideshow.

Spreadsheet and its Business Applications: Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; naming cells and cell ranges.

Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time

Suggested Readings

- Elmasari, Ranez and Shamkant B. Navathe, Fundamentals of Database Systems, Pearson Education
- Jain Hem Chand and Tiwari H. N. (2019), Computer Applications in Business, Taxmann
- Madan Sushila, Computer Applications in Business, Scholar Tech Press.
- Mathur Shruti and Jain Pooja, Computer Applications in Business, Galgotia Publishing Company
- Sharma S.K. and Bansal Mansi, Computer Applications in Business, Taxmann
- Wayne Winston, Data Analysis & Business Modeling, PHI.

Additional Readings

- Simon Benninga, Financial Modeling, The MIT Press

B.Com. (Hons.): Semester-I SEC-1 BCM 162 : COMPUTERISED ACCOUNTING SYSTEM	
Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

This course seeks to enhance the skills of a commerce student needed for accounting for business transactions using Computerized accounting system.

Course Learning Outcomes

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

- CO1: understand Computerized Accounting System environment
- CO2: create structure of Computerized Accounting System for a business firm
- CO3: record day to day business transactions in Computerized Accounting System
- CO4: make necessary tax adjustments while recording business transactions and to generate various Accounting Reports for analysis and decision making
- CO5: perform verification and audit activities for the voucher entries passed in computerized accounting environment.

Unit-I: Computerised Accounting System
Computerised Accounting Systems: Basics of Computerised accounting systems; Difference between manual and computerized Accounting system; factors affecting selection of suitable Computerised accounting software; Procurement and installation of Computerised accounting software;
Using any popular accounting software: Create, Select, shut, and delete a Company; setting security features of company; Date and Period features; Configure and Features settings; Backup and Restore data of a Company
Unit-II: Creating Masters
Creating Accounting Ledgers and Groups: Single Create Vs. Multiple Create, creating ledger under a group and entering opening balance
Creating Stock Items and Groups: Creating Unit of Measurement, creating Stock Groups using Single or multiple create feature under an existing group, creating Stock items using Single or multiple feature under an existing group
Unit-III: Voucher Entry
Types of vouchers; selection of voucher type for transactions; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque.

Unit-IV: Taxation and Generating Reports

Taxation: Accounting for Tax Deducted at Source, Tax Collected at Source, and Goods and Service Tax.

Generating Reports: Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement.

Unit-V: Auditing

Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools.

Suggested Readings

- Ashok K Nadhani Tally ERP 9 Training Guide – 4th Edition. Publisher: BPB Publications.
- Tally ERP 9 book advanced user Publisher: Swayam Publication (www.tallyerp9book.com).

Note: Latest edition of text book may be used.

B.Com. (Hons.): Semester-II	
BCM 201: BUSINESS MATHEMATICS AND STATISTICS	
Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

The objective of this course is to familiarize students with the applications of Mathematics and Statistical techniques in business decision making.

Course Learning Outcomes

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

- CO1: acquire proficiency in using different mathematical tools (matrices, calculus and mathematics of finance) in solving real life business and economic problems.
- CO2: develop an understanding of the various averages and measures of dispersion to describe statistical data.
- CO3: understand the relationship between two variables through correlation and regression.
- CO4: understand the construction and application of index numbers to real life situations.
- CO5: understand the trends and tendencies over a period of time through time series analysis.

Part - A: Business Mathematics

Unit I:

Matrices: Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding inverse of a matrix through determinant method; Solution of system of linear equations up to three variables.

Differential Calculus: Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limits and continuity of a function; Concept and rules of differentiation; applications of differentiation - elasticity of demand and supply, Maxima and Minima of functions relating to cost, revenue and profit.

Basic Mathematics of Finance: Simple and Compound interest (including continuous compounding); Rates of interest- nominal and effective and their inter- relationships; Compounding and discounting of a sum using different types of rates.

Part - B: Business Statistics

Unit II: Uni-variate Analysis

Measures of Central Tendency: Arithmetic mean, Geometric mean, Harmonic mean- Properties and applications. Median and other Partition values (quartiles, deciles, percentiles), Mode.

Measures of Dispersion: absolute and relative- Range, Quartile deviation, Mean deviation, Standard deviation and their coefficients; Properties of Standard deviation/Variance.

Unit III: Bi-variate Analysis

Simple and Linear Correlation Analysis: Meaning, Measurement (Karl Pearson's co-efficient and Spearman's Rank correlation) and Properties.

Simple and Linear Regression Analysis: Regression equations and estimation; properties of Regression coefficients; Relationship between correlation and regression.

Unit IV: Index Numbers

Meaning and uses; Construction of index numbers: Aggregatives and average of relatives– simple and weighted; Tests of adequacy of index numbers; Computation and uses of Consumer Price Index (CPI).

Unit V: Time Series

Components; additive and multiplicative models; Trend analysis - moving averages and method of least squares (linear trend).

Suggested Readings

- Bhardwaj, R.S. Business Mathematics and Statistics. Scholar Tech Press.
- Levin, Richard, and Rubin, David S. Statistics for Management. New Delhi: Prentice Hall of India
- Thukral, J.K. Business Mathematics and Statistics. Maximax Publications
- Vohra, N.D. Business Mathematics and Statistics. McGraw Hill Education (India) Pvt Ltd.

Additional Readings

- Budnick, P. Applied Mathematics. McGraw Hill Publishing Co
- Dowling, E.T. Mathematics for Economics. Schaum's Outlines Series, McGraw Hill Publishing Co.
- Gupta, S.C. Fundamental of Statistics. Himalaya Publishing House
- Spiegel, M.R. Theory and Problems of Statistics. Schaum's Outline Series. McGraw Hill Publishing Co.

Note: Latest edition of text books may be used.

B.Com. (Hons.): Semester-II	
BCM 202: COST ACCOUNTING	
Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

To provide an in-depth study of the cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries using various costing methods

Course Learning Outcomes

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

- CO1: understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.
- CO2: understand the accounting and control of material and labour cost.
- CO3: develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads
- CO4: develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.
- CO5: understand cost accounting book keeping systems and reconciliation of cost and financial account profits

Unit 1: Introduction

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and Cost sheet. Role of a cost accountant in an organisation. Introduction to Cost Accounting Standards & Cost Accounting Records and Audit Rules

Unit II: Elements of Cost: Material and Labour

Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Physical Verification, Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives

Labour: Accounting and Control of labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and Incentive schemes— Halsey, Rowan, Taylor's differential piece wage

Unit III: Elements of Cost: Overheads

Classification, allocation, apportionment and absorption of overheads, Under- and over- absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses. Activity based costing.

Unit IV: Methods of Costing

Unit costing, Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress, joint and by-products). Service costing (only transport).

Unit V: Cost Accounting Book-Keeping Systems

Integral and non-integral systems; Reconciliation of cost accounting records with financial accounts.

Suggested Readings

- Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
- Jhamb, H. V. Fundamentals of Cost Accounting. Ane Books Pvt Ltd, New Delhi
- Lal, Jawahar., and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
- Singh, Surender. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.

Additional Readings

- Drury, Colin. Management and Cost Accounting. Thomson Learning.
- Horngren, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
- Jain, S.P., and Narang, K.L. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.

Note: Latest edition of textbooks may be used.

B.Com. (Hons.): Semester-II	
BCM 203: MACRO ECONOMICS	
Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

To provide the students with knowledge of enriching concepts and variables of macro- economics; appreciate the impact of labor market, money market and foreign exchange on working of an economy and understand the modern tools of macro-economic analysis.

Course Learning Outcomes

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

- CO1: describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.
- CO2: expose fiscal and monetary policy implications through IS-LM framework in short run and long run.
- CO3: comprehend the different theories of demand for money, supply of money approach and working of money multiplier.
- CO4: elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.
- CO5: describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

Unit I: Introduction

Introduction – Concepts and variables of macroeconomics, Income, Expenditure and the circular flow (three sector economy), Components of expenditure. Consumption, Saving and investment and S-I approach, Multiplier (three sector) and numerical.

Unit II: Economy in the Short Run

Meaning, Objectives and instruments of fiscal and monetary policy, AD-AS approach- Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short- run and long-run, Aggregate demand- Aggregate supply analysis. Economy in the short run- IS– LM framework and numericals.

Unit III: Demand for money and Supply of money

Demand for money- Quantity Theory of Money (Fisher’s Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin’s Portfolio Balance approach.

Supply of money- Measures of money supply by RBI, Money multiplier.

Unit IV: Inflation, Unemployment and Labor Market

Inflation-Causes and effects, Demand pull and cost push inflation. Measures to control inflation. Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, Trade- off between inflation and unemployment, Sacrifice ratio.

Unit V: Open Economy

Flows of goods and capital, Saving and investment in a small and a large open economy, Exchange rates- Fixed and flexible, Mundell– Fleming model with fixed and flexible exchange rates, Interest rate differentials- case of a large economy.

Suggested Readings

- Andrew B. Abel and Ben S. Bernanke, Macroeconomics, Pearson Education, Inc., 7 th edition, 2011.
- Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.
- Deepashree. Principles of Macroeconomics. Scholar Tech Press. Ed. 2017.
- Dornbusch, Rudiger, Stanley Fischer and Richard Startz, Macroeconomics, McGraw Hill Education; Twelfth edition, 2018
- Edward Shapiro. Macroeconomic Analysis. Ed.5th Galgotia Publications Pvt Ltd-New Delhi,2013
- Froyen, Macroeconomics:- Theories and Policies Pearson New Delhi, Sixth edition, 2013
- G.S. Gupta : Managerial Economics McGraw Hill Education; 2ndedition, 2017
- Government of India (GOI) (Latest Year) : —Economic Survey, Ministry of Finance: New Delhi
- JM Keynes: General Theory of Interest, Employment & Money, Atlantic, 2008
- Mankiw, N. Gregory, Principles of Macroeconomics, Cengage Learning India Pvt. Ltd.; 7th edition, New York, Hampshire, U.K. 2015
- Olivier Blanchard, Macroeconomics, Pearson Education, Inc., 5 th edition, 2009.
- Paul R. Krugman, Maurice Obstfeld and Marc Melitz, International Economics, Pearson Education Asia, 9 th edition, 2012.
- Richard T. Froyen, Macroeconomics, Pearson Education Asia, 2 nd edition, 2005.
- Salvatore, Dominick. International Economics. John Wiley & Sons Singapore.
- T Foryen Richard: Macro Economic Theories and Policies; 6th edition, 1998

Note: Latest edition of readings may be used

B.Com. (Hons.): Semester-II	
BCM 204: CORPORATE LAWS	
Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Course Learning Outcomes

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

- CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.
- CO2: follow the basic legal documents and their usage essential for operations and management of company.
- CO3: enable the students to synthesis company processes, meetings and decisions.
- CO4: equip the students with framework of dividend distribution and role of auditors in a company.
- CO5: comprehend and evaluate working of depositories and their functions in stock markets.

Unit I: Introduction

Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company.

Unit II: Documents and shares

Memorandum of Association and its alteration, Articles of Association and its alteration, doctrine of constructive notice, doctrine of ultra vires and indoor management; Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; book building; Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.

Unit III: Management and Meetings

Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder's director; Director Identity Number (DIN); Appointment, Disqualifications, Removal of directors; Legal positions, Powers and Duties; Key managerial personnel, Managing director, Manager and Whole Time Director; Board Meetings: meeting through video conferencing; Shareholder meetings: AGM and EGM. Convening and Conduct of meetings: Requisites of a valid meeting; Resolutions; Postal ballot; e-voting.

Unit IV: Dividends, Audit and Winding up

Provisions relating to payment of Dividend, Company Audit-auditor's qualification and disqualifications, Auditor's appointment, Rotation of auditors, Auditor's removal, Auditors' report and Auditor's powers.

Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.

Unit V: The Depositories Act 1996

Definitions; Depositories system; Rights and obligations of depositories; Participants issuers and beneficial owners; Inquiry and inspections; Penalty.

Suggested Readings

- Bhushan, Bharat Kapoor, N.D., Abbi, Rajni, "Elements of Company Law". Sultan Chand & Sons Pvt. Ltd.
- Chadha R. & Chadha, S.(2018). Company Laws. Scholar Tech Press, Delhi.
- Hicks, Andrew & Goo S.H., (2017) Cases and Material on Company Law, Oxford University Press.
- Kumar, A., (2019)Corporate Laws, Taxmann Pvt Ltd
- Sharma, J.P.(2018). An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
- The Depositories Act,1996.Bare Act.

Additional Readings

- Gowar, LCB. (1969). Principles of Modern company Law, Stevens & Sons,London.
- Hanningan, Brenda.(2018). Company Law, Oxford University Press,U.K.
- Ramaiya.(2015). A Guide to Companies Act. Nagpur. Wadhwa Book Company.

B.Com. (Hons.): Semester-II	
GE-1	
BCM 271 : ENTREPRENEURSHIP	
Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

The course aims at imparting basic knowledge on entrepreneurship and new enterprise creation so as to provide an opportunity to students to opt for entrepreneurship as an alternative career option as well as provide opportunity towards greater exposure to entrepreneurial process through hands-on training.

Course Learning Outcomes

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

CO1: understand entrepreneurship as volition in context of India.

CO2: gather knowledge and ideas on the existing support system for entrepreneurial orientation.

CO3: understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.

CO4: understand requirements of post-enterprise creation for effective operation of the business.

CO5: gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.

Unit I: Introduction
Entrepreneurship- meaning and importance, entrepreneurship in Indian context, entrepreneurship as a creative solution provider, meaning of various terms related to entrepreneurship- intrapreneurship, social entrepreneurship, net entrepreneurship, technopreneurship.
Unit II: Entrepreneurial Eco-System
Socio-economic support system for entrepreneurship; Public and private system of stimulation; Role of development institutes, availability of finance, marketing, technology and project related assistance; Role of trade associations and self-help groups for promotion of entrepreneurship; Types of business entities- micro, small and medium enterprises, role of MSME sector in Indian economy family businesses in India; Conflicts in family business; Startup Action Plan; Make in India initiative.
Unit III: Enterprise Formation Process
Understanding and analyzing business opportunities, market demand analysis, project feasibility study; preparation of business plan; Start ups and basic start ups problems, sources of financing business start ups; Cases of Indian start ups (practical knowledge on preparation of business plan/project report shall be imparted).

Unit IV: Managerial Aspects of Business

Managing finance- preparation of operating/cost budget, cash budget; Understanding management of short term and long term capital; Human resource planning; Contract management; Understanding marketing methods; Understanding of GST and other tax compliances.

Unit V: Managing Growth

Business growth strategies specific to small enterprises; Enterprise life cycle and various growth strategies; Business collaboration and outsourcing of resources; Network management; Succession planning for sustenance.

Practical

Visit to new enterprise for securing ideas and knowledge on enterprise creation process and effecting an interaction with the entrepreneur is an essential requirement for learners for ensuring the propensity of entrepreneurial orientation among the students.

Suggested Readings

- Brandt, S. C. *Entrepreneurship: The Ten Commandments for Building a Growth Company*. MacMillan Business Books.
- Holt, D. H. *Entrepreneurship: New Venture Creation*. New Delhi: Prentice Hall of India.
- Panda, S. C. *Entrepreneurship Development*. New Delhi: Anmol Publications.
- Taneja, S., & Gupta, S. L. *Entrepreneurship Development-New Venture creation*. New Delhi: Galgotia Publishing House.

Additional Readings

- Dollinger, M. J. *Entrepreneurship: Strategies and Resources*. Illinois: Irwin.
- Vasper, K. H. *New Venture Strategies (Revised Edition)*. New Jersey: Prentice- Hall.

Note: Latest edition of readings may be used

B.Com. (Hons.): Semester-II	
GE-1	
BCM 272 : BUSINESS ETHICS AND SUSTAINABILITY	
Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 marks

Course Objective

To familiarize the students with the understanding of issues of Business ethics, governance and sustainability.

Course Learning Outcomes

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

- CO1: understand the essence of business ethics and be able to imbibe it in regular business activities.
- CO2: to relate the social responsibility of business as part of strategy for long term survival of business.
- CO3: realize that how the concerns of corporate governance can be devastating for business survival.
- CO4: understand the role of business in sustainable development and corporate social responsibility.
- CO5: recognize the Global Reporting Initiatives and its challenges.

Unit I: Business 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.
Unit II: Corporate Social Responsibility (CSR)
Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.
Unit III: Corporate Governance
Meaning: Management and corporate governance, significance and principles of corporate governance, Theories and Models of corporate governance, principles of corporate governance, independent director board committees and their functions; shareholder activism structure and role of rating agencies, proxy advisory firms.
Unit IV: Sustainability
Sustainable Development; Role of Business in Sustainable Development; Sustainability Terminologies; Concept of Corporate Sustainability; Corporate Sustainability and Corporate Social Responsibility; Government role in improving sustainability reporting; KYOSEI; Triple Bottom Line (TBL); Integrated reporting.

Unit V: Corporate Sustainability Reporting Frameworks

Global Reporting Initiative Guidelines; Business Responsibility Reporting; International Standards; Sustainability Indices; Principles of Responsible Investment; Challenges in Mainstreaming Sustainability Reporting.

Suggested Readings

- Tricker, Bob.(2015) Corporate Governance-Principles, Policies, and Practice (Indian Edition). Oxford University Press, New Delhi.
- Sharma, J.P.(2016), Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi
- Kumar A., Gupta L. and R.J. Arora, Auditing and Corporate Governance, (2016), Taxmann Pvt Ltd.

Additional Readings

- Mallin, Christine A.(2018), Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
- Rani, Geeta D., and R.K. Mishra, (2017) Corporate Governance- Theory and Practice, Excel Books, New Delhi.
- Gupta, Kamal and Ashok Arora, (2015) Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.p