

## **BACHELOR OF COMMERCE [B.Com.]**

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### ***COURSE STRUCTURE***

**INVERTIS UNIVERSITY**

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

## **B.Com.**

Programme outcome of **B.Com** is to produce competent in the area of management who can employ and implement their knowledge base in business processes and applications which will profoundly influence or utilized for existing paradigm of management, industry, Corporate and whole society to provide sustainable competitive edge to present scenario. Students will exhibit contemporary knowledge in various fields of business management and students will be eligible for doing jobs in various sectors of business, Insurance, industries and other trades of society

### **Programme Outcome of B.Com Programme:**

- PO1. Management knowledge: Apply the knowledge of businesses, industries, Functions of management, entrepreneurship fundamentals and many more.
- PO2. Problem analysis: Identify, formulate, research literature, and analyze complex managerial problems reaching substantiated conclusions using first principles of management i.e. Planning.
- PO3. Design/development of solutions: Design solutions for complex business problems and design system approaches or processes that meet the specified needs with appropriate consideration for the social upliftment, and the cultural, and environmental considerations.
- PO4. Environment and sustainability: Understand the impact of the professional solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development of the companies as well as society as a whole.
- PO5. Ethics: Apply ethical principles and commit to professional ethics and responsibilities and norms of the management practice.
- 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**  
**[B.Com.]**  
**(Effective from Session 2021-2022)**

**YEAR I, SEMESTER I**

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCR101	Principles of Business Management	CC 1	3	1	0	30	70	100	4
BCR102	Book Keeping and Basic Accounting	CC 2	3	1	0	30	70	100	4
BCR103	Principles of Economics	CC 3	3	1	0	30	70	100	4
BCR*	GE-1	GE	3	1	0	30	70	100	4
BCR**	SEC-1	SEC	3	1	0	30	70	100	4
<b>TOTAL</b>			<b>15</b>	<b>5</b>	<b>0</b>	<b>150</b>	<b>350</b>	<b>500</b>	<b>20</b>

**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		
BCR201	Financial Accounting	CC 4	3	1	0	30	70	100	4
BCR202	Business Laws	CC 5	3	1	0	30	70	100	4
BCR203	Business Statistics	CC 6	3	1	0	30	70	100	4
BCR204	Business Environment	CC 7	3	1	0	30	70	100	4
BCR241	Environmental Science	AECC	2	0	0	15	35	50	2
BCR291	Comprehensive Viva Voce	Practical	0	0	0	0	50	50	2
<b>TOTAL</b>			<b>14</b>	<b>4</b>	<b>0</b>	<b>135</b>	<b>365</b>	<b>500</b>	<b>20</b>

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

**YEAR II, SEMESTER III**

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCR301	Corporate Accounting	CC 8	3	1	0	30	70	100	4
BCR302	Corporate Laws	CC 9	3	1	0	30	70	100	4
BCR303	Cost Accounting	CC 10	3	1	0	30	70	100	4
BCR*	GE-2	GE	3	1	0	30	70	100	4
BCR**	SEC-2	SEC	3	1	0	30	70	100	4
<b>TOTAL</b>			<b>15</b>	<b>5</b>	<b>0</b>	<b>150</b>	<b>350</b>	<b>500</b>	<b>20</b>

**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		
BCR401	Human Resource Management	CC11	3	1	0	30	70	100	4
BCR402	Income Tax Law and Accounts	CC 12	3	1	0	30	70	100	4
BCR403	Public Finance	CC 13	3	1	0	30	70	100	4
BCR404	Research Methodology	CC14	3	1	0	30	70	100	4
BCR**	SEC-3	SEC	3	1	0	30	70	100	4
<b>TOTAL</b>			<b>15</b>	<b>5</b>	<b>0</b>	<b>150</b>	<b>350</b>	<b>500</b>	<b>20</b>

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

**NOTE: At the end of fourth semester, students will undergo 1 month summer training compulsorily during summer vacation in 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		
BCR501	Management Accounting	CC 15	3	1	0	30	70	100	4
BCR502	Goods & Service Tax (GST)	CC16	3	1	0	30	70	100	4
BCR541	Summer Internship Project	AECC	0	0	0	30	70	100	4
BCR***	DSE 1	DSE	3	1	0	30	70	100	4
BCR***	DSE 2	DSE	3	1	0	30	70	100	4
BCR***	DSE 3	DSE	3	1	0	30	70	100	4
<b>TOTAL</b>			<b>15</b>	<b>5</b>	<b>0</b>	<b>180</b>	<b>420</b>	<b>600</b>	<b>24</b>

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

**YEAR III, SEMESTER VI**

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCR601	Financial Management	CC 17	3	1	0	30	70	100	4
BCR602	E-Commerce	CC18	3	1	0	30	70	100	4
BCR***	DSE 4	DSE	3	1	0	30	70	100	4
BCR***	DSE 5	DSE	3	1	0	30	70	100	4
BCR***	DSE 6	DSE	3	1	0	30	70	100	4
BCR691	Comprehensive Viva Voce	Practical	0	0	0	0	50	50	2
<b>TOTAL</b>			<b>15</b>	<b>5</b>	<b>0</b>	<b>150</b>	<b>400</b>	<b>550</b>	<b>22</b>

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

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

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCR121	SEC-1	Fundamentals of Computer
2	BCR122	SEC-1	Cyber Crimes and Laws
3	BCR123	SEC-1	Personal Finance and Planning
4	BCR321	SEC-2	Fundamentals of Entrepreneurship
5	BCR322	SEC-2	Digital Marketing
6	BCR323	SEC-2	Training and Development
7	BCR421	SEC-3	Auditing
8	BCR422	SEC-3	Collective Bargaining and Negotiation Skills
9	BCR423	SEC-3	E-Filing of Returns

**LIST OF GENRIC ELECTIVES (GE)**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCR131	GE-1	Human Values & Business Ethics
2	BCR132	GE-1	Fundamentals of Marketing
3	BCR331	GE-2	Principles of Marketing
4	BCR332	GE-2	Investing in Stock Markets
5	BCR333	GE-2	Finance for Non-Finance Executives

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

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCR241	AECC	Environmental Science
2	BCR541	AECC	Summer Internship Project

**LIST OF DISCIPLINE SPECIFIC  
ELECTIVE (DSE)**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCR511	DSE-1	Indian Economy
2	BCR512	DSE-1	Financial Markets, Institutions and Financial Services
3	BCR513	DSE-2	Banking & Insurance
4	BCR514	DSE-2	Management of Working Capital
5	BCR515	DSE-3	Advertisement & Personal Selling
6	BCR516	DSE-3	Rural Marketing
7	BCR611	DSE-4	Fundamentals of Investment
8	BCR612	DSE-4	Consumer Behavior
9	BCR613	DSE-5	International Business
10	BCR614	DSE-5	Organisational Behaviour
11	BCR615	DSE-6	Industrial Relation & Labour Laws
12	BCR616	DSE-6	Stress Management

\* represents students can choose subject from SEC List.

\*\* represents students can choose subject from GE List.

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

**BCR101: PRINCIPLES OF BUSINESS MANAGEMENT**

Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

The course aims to demonstrate an understanding of current and relevant management knowledge and develop skills, abilities, and tools needed to obtain a job on a management track in an organization of their choice.

### Course Learning Outcomes

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

- CO1: understand the concepts related to Business.
- CO2: demonstrate the roles, skills and functions of management.
- CO3: analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.
- CO4: apply managerial skills and lead the organization.
- CO5: understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.
- CO6: be able to analyze organizational case situations in each of the four functions of management.

<b>Unit I: Introduction</b>
Concept, nature, and significance of management; Managerial roles (Mintzberg); An overview of functional areas of management; Historical development of management – Fayol, Taylor & Weber.
<b>Unit II: Planning and Decision Making</b>
Concept, process, and types; Decision-making: concept and process; Management by objectives; corporate planning; Environment analysis and diagnosis; Strategy formulation.
<b>Unit III: Organizing</b>
Concept, nature, process, and significance; Authority and responsibility relationships; Centralization and decentralization; Departmentation; Organization structure: forms and contingency factors.
<b>Unit IV: Motivating and Leading People at Work</b>
Motivation: concept; Theories: Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives; Leadership: concept and leadership styles; Leadership theories (Tannenbaum and Schmidt.); Likert's System Management; Communication: nature, process, networks, and barriers; Effective communication.
<b>Unit V: Managerial Control</b>
Concept and process; Effective control system; Techniques of control traditional and modern.



## Suggested Readings

- Drucker Peter F: Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.
- Weihrich and Koontz, et al: Essentials of Management; Tata McGraw Hill, New Delhi.
- Fred Luthans: Organizational Behaviour; McGraw Hill, New York.
- Louis A. Allen: Management and Organisation; McGraw Hill, Tokyo.
- Ansoff H.I: Corporate Strategy; McGraw Hill, New York.
- Hampton, David R: Modern Management; McGraw Hill, New York.
- Stoner and Freeman: Management; Prentice-Hall, New Delhi.
- Maslow Abraham: Motivation and Personality; Harper & Row, New York, 1954.
- Hersey Paul and Blanchard Kenneth: Management of Organizational Behaviour - Utilizing the Human Resources; Prentice Hall of India, New Delhi.

Note: Latest edition of readings may be used.

**B.Com.: Semester-I**  
**BCR102: BOOK KEEPING AND BASIC ACCOUNTING**

Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

This course provides students a firm foundation in basic accounting concepts and methodology and also acquaints them with the changes taking place in the preparation and presentation of financial statements in accordance to the applicable accounting standards and relevant Acts.

### Course Learning Outcomes

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

- CO1: recognize the importance of the bookkeeping and accounting.
- CO2: understand the general purposes and functions of accounting.
- CO3: knowledge of accounting procedure of Joint venture and Consignment.
- CO4: determine the main elements of financial accounting information – assets, liabilities, revenue and expenses.
- CO5: identify the main financial statements and their purposes.
- CO6: maintain accounting records of a business entity using an accounting software.

<b>Unit-I:</b> Need, development, and definition of accounting; Bookkeeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting; International accounting standards (only outlines); Accounting principles; Accounting standards in India.
<b>Unit-II:</b> Accounting Cycle; Journal; Rules of debit and credit; Compound journal entry; Preparation of ledger; Subsidiary Books including Cash Book and Trial Balance; Rectification of Errors.
<b>Unit-III:</b> Classification of Income; Classification of expenditure; Classification of receipts; Preparation of Bank Reconciliation Statement.
<b>Unit-IV:</b> Meaning, Concept and features of Joint Venture, methods of recording joint venture transactions and treatment of cash discount; Consignment- some important terms and accounting procedure.
<b>Unit-V:</b> Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries. Familiarity with Accounting standard Package (Ex-Tally).

## Suggested Readings

- Anthony, R.N. and Reece, J.S.: Accounting Principles; Richard Irwin Inc.
- Gupta, R.L and Radhaswamy, M: Financial Accounting; Sultan Chand and Sons, New Delhi.
- Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts; S. Chand & Co. New Delhi.
- Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Agarwala A.N., Agarwala K.N.: Higher Sciences of Accountancy: Kitab Mahal, Allahabad.
- Mishra A.K.: Financial Accounts, Sahitya Bhawan Publishers and Distributers.
- Jha, B.K.: Financial Accounting, Kedar Nath & Ram Nath, Meerut.

Note: Latest edition of readings may be used.

<b>B.Com.: Semester-I</b>	
<b>BCR103: PRINCIPLES OF ECONOMICS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	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: understand the basic problem of an economy.
- CO2: understand the basic concepts of micro economics.
- CO3: understand the relevance & concept of economies of scale.
- CO4: analyze different market structures.
- CO5: understand the significance and concepts related to various factor of production in an economy.
- CO6: understand the relevance of economics in taking business decisions.

<b>Unit 1: Introduction</b>
Meaning, Nature and scope of economics, Types of economics. Basic problems of an economy. Theories of Consumer Behaviour; Utility analysis.
<b>Unit II: Demand</b>
Concept of demand and its determinants. Change in demand and change in quantity demanded and Law of demand. Meaning / Types of elasticity of demand. Measurement of elasticity of demand; Price, income and cross elasticity.
<b>Unit III: Production Function</b>
Meaning of Production function. Total average and marginal product. Law of variable proportions, Iso-quants, Returns to scale; Theory of Costs: Meaning and types of cost. Short-run and long-run cost curves - traditional and modern approaches.
<b>Unit IV: Market Structures</b>
Market structures and business decisions; Objectives of a business firm. Price and output determination under different forms of market- perfect competition, monopoly, monopolistic competition and oligopoly.
<b>Unit V: Factor Pricing</b>
Marginal Productivity theory of wage Rent -concept; Ricardian and modern theories of rent; Quasi-rent. Interests -concept and theories of interest; Profit -nature, concepts, and theories of profit.

### **Suggested Readings:**

- John P. Gould, Jr. and Edward P. Lazear: Micro-economic Theory; All India Traveller, Delhi.
- Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications; Kalyani, New Delhi.
- Watson Donald S. and Getz Molcolm: Price Theory and Its Uses; Khosla Publishing House, New Delhi.
- Koutsoyianni A.: Modern Microeconomics; Macmillan, New Delhi.
- Richard G, Lipsey: An Introduction to Positive Economics; ELBS, Oxford.
- Stigler G: The Theory of Price; Prentice Hall of India.
- Nellis & Parker: The Essence of Business Economics; Prentice Hall, New Delhi.
- Ferguson P.R. and Rothschild R., and Ferguson G.J.: Business Economics; MacMillan, Hampshire.
- Ahuja H.L.: Business Economics; S. Chand & Co., New Delhi.
- M.L. Jhinghan: Micro Economics Theory.

Note: Latest edition of text books shall be used.

<b>B.Com.: Semester-I GE-1 BCR131: HUMAN VALUES &amp; BUSINESS ETHICS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The course aims at imparting basic knowledge of human values and the difference between values and ethics, so as to provide an opportunity to students to know about the ways to fight with the human values crisis in today's contemporary Indian society. The course also aims to foster the culture of creativity, ethical decision making, humanity, individual freedom, truth, goodness and beauty.

## Course Learning Outcomes

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

- CO1: understand the nature of values.
- CO2: differentiate between spirituality and secularism.
- CO3: analyze the concept of unity of all life.
- CO4: understand the element of corporate social responsibility.
- CO5: demonstrate ethical issues in international business.
- CO6: highlight plausible implications of such a Holistic understanding in terms of ethical human conduct, trustful and mutually satisfying human behaviour and mutually enriching interaction with Nature.

### Unit I: Introduction

Concept of values, value formation, nature of values. Categories of values: material, social, aesthetic, ethical, cultural, religious and spiritual values. Value crisis in the contemporary Indian society. Ethics: development of ethics, ethical dilemma, ethical decision- making process, relevance of ethics and values in business.

### Unit II: Human Values and Indian Ethos

Different perceptions of human values, behavioral scientists approach, humanity, human aspirations, hope and joy, human values and freedom, creativity, love and wisdom, relative and absolute values, truth, goodness and beauty, Satyam Shivam Sundaram.

### Unit III: Religious and Social Values

Values of Justice, democracy, nationalism, secularism, national integration, human dignity and human rights, education system and values; Four Purusharthas, the five debts, nishkama karma, sthithapragya, Concept of unity of all life, Buddha and Jain philosophy, Gandhism— Truth and Non-violence; Cases/Exercises.

**Unit IV: Human Values and Corporate World**

Interpersonal relationships in work group, Indian heritage in production and consumption, corporate social responsibility and corporate governance; Stress Management.

**Unit V: Globalization and Values**

Technology and human values, ethical issues in international business, westernization and modernization, business ethics in Japan, UK & USA. Case Study.

**Suggested Readings:**

- Business Ethics, Fernando, Pearson Publication, 2007.
- Business Ethics , CSV Murthy, Himalaya Publishing House, 2nd Edition.
- A N Tripathy,2003, Human Values, New Age Publishers.
- Business Ethics , Bani P. Banerjee, Excel Books, 2005.

Note: Latest edition of text books shall be used.

<b>B.Com.: Semester-I GE-1 BCR132: FUNDAMENTALS OF MARKETING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The objective of this course is to orient the students about business and its functional area- marketing and provide basic knowledge of concepts, principles, tools and techniques of marketing.

## Course Learning Outcomes

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

- CO1: familiarize with the basic concepts and principles of marketing and to develop their conceptual skills to be able to manage marketing operations of a business firm.
- CO2: discuss and make the students understand the complexities involved in various targeting and positioning decisions.
- CO3: equip the students to take effective decisions for launching new products and to understand the implications of different pricing strategies.
- CO4: develop the skills among students to enable them to design the promotion-mix strategies.
- CO5: develop skills to understand the current global and digital aspect of marketing.
- CO6: make the students aware about the current trends in marketing to enable them to take proactive measures while taking marketing decisions.

### Unit I: Introduction

Market- Meaning, types and structures; Marketing: Meaning, Nature, Scope and Importance; Marketing Philosophies; Marketing Mix; Marketing Environment: Concept and need for studying marketing environment; Micro environmental factors: company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors: demographic, economic, natural, technological, politico-legal and socio-cultural.

### Unit II: Understanding Consumer behaviour and Target Market Selection

Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions; Market segmentation: concept, importance and bases of segmenting consumer markets; Market Targeting: concept and factors affecting the choices for market targeting; Product Positioning; concept and bases.

### Unit III: Product and Pricing Decisions

Concept and classification; Levels of Product; Product mix decision -concept; Branding- concept and functions; Packaging and Labelling- concept and functions; Product support services; New product development process. Concept and objectives of pricing decisions; Factors affecting price of a product; Pricing methods; Pricing strategies.



**Unit IV: Distribution and Promotion Decisions**

Channels of distribution- meaning and importance; types of distribution channels and their functions; Factors affecting choice of distribution channel; Distribution logistics: concept, importance and major logistics decisions; Wholesaling and retailing; Nature and Importance of Promotion; Promotion mix concept and distinctive characteristics of advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix decisions.

**Unit V: Developments in Marketing**

Relationship Marketing; Sustainable Marketing; Rural marketing; Social marketing; Digital marketing; Legal Issues in marketing: The Consumer Protection Act, 2019; Ethical issues in marketing.

**Suggested Readings**

- Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17<sup>th</sup> Edition). Pearson Education. Indian edition.
- Sharma, K., & Swati Aggarwal. (2018). Principles of Marketing. Taxmann's.
- The Consumer Protection Act, 2019.

**Additional Readings**

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing (14<sup>th</sup> ed.). Mc Graw Hill
- Grewal, D. & Levy, M. (2017). Marketing (5<sup>th</sup> ed.). McGraw-Hill Education.

Note: Latest edition of text books shall be used.

<b>B.Com.: Semester-I SEC-1 BCR121: FUNDAMENTALS OF COMPUTER</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	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: determine the importance of the computer techniques.
- CO2: understand components, services and working on internet.
- CO3: understand the various functions of operating system.
- CO4: get practices of different function of MS word.
- CO5: determine the different functions and methods of MS Excel.
- CO6: determine the different functions and methods of MS power point.

<b>Unit I:</b> What is a computer? Components of a computer system. Classification of computers. Types of computers. Brief history of evolution of computers, generation of computers. Computer hardware and software, Input/output devices. Computer memories. <b>Introduction to internet:</b> Components, Services and working on internet, introduction to protocols, tools.
<b>Unit II:</b> <b>Introduction to Operating System:</b> Types & service of operating system, GUI vs CLI; Windows OS- Icons, Desktop, Shortcuts, Status bar, Title Bar, Menus, Task Bar, Control Panel.
<b>Unit III:</b> MS Word: Introduction and Functionalities.
<b>Unit IV:</b> MS Excel: Introduction and Functionalities.
<b>Unit V:</b> MS PowerPoint: Introduction and Functionalities.

## Suggested Readings

- Computer Fundamental, V. Rajarjaman, Prentice Hall of India, 4 Edition
- Computer Fundamental, P.K. Sinha: BPB Publications, 2nd edition, 1992.
- PC Software for Windows, R.K. Taxali, Tata McGraw Hill, Golgotia Publications, latest edition.

<b>B.Com.: Semester-I SEC-1 BCR122: CYBER CRIME AND LAWS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in general.

## Course Learning Outcomes

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

- CO1: identify cyber risk associated with online activities.
- CO2: learn safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.
- CO3: identify the threats attached with using different popular virtual places or platforms.
- CO4: develop the understanding of relationship between commerce and cyberspace.
- CO5: generate and preserve electronic evidences for personal and professional use.
- CO6: work in virtual space safely and with business process or products conforming to the regulatory framework and not falling under the ambit of cyber crimes.

<b>Unit-I: Cyber Crimes</b>
Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism; cyber forensic.
<b>Unit-II: Definitions under IT Act, 2000</b>
Definitions under IT Act, 2000; Concept of Internet, Web Centric Business, E Business and its significance, Electronic Governance, Cyber jurisdiction.
<b>Unit-III: Contemporary Business Issues in Cyber Space</b>
Types of vouchers; selection of voucher type for transactions; Vouchers Entry: Voucher Number and date Security risks: Instant messaging platform, social networking sites, mobile applications and Internet of Things (IOT). Domain name dispute and their resolution, E-forms; E- Money, regulations of PPI (Pre-Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space.
<b>Unit-IV: Electronic Records</b>
Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital Signatures in Government and its

Agencies; Retention of Electronic Records, Intermediaries and their liabilities; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures

**Unit-V: Regulatory Framework**

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR and Indian data protection regime.

**Suggested Readings**

- Brian, Craig. (2012). Cyber Law: The Law of the Internet and Information Technology. Pearson Education.
- Sharma J. P., and Kanojia, S. (2018). E Business and Cyber Laws. New Delhi. Bharat Law House Pvt Ltd.
- Rattan J, (2015) Cyber Crime and Information Technology, Bharat Law House, Pvt Ltd.
- Arora, S. and Arora R. (2017), Cyber crimes and laws, Taxmann Pvt Ltd, New Delhi.

**Additional Readings**

- Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.
- Painttal, D. (2016) Law of Information Technology, New Delhi: Taxmann Publications Pvt. Ltd.
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. (2001). E-business and E-commerce for managers, Pearson Education.
- Joseph, P.T. (2015). E-Commerce-An Indian Perspective. PHI

Note: Latest edition of text books may be used.

<b>B.Com.: Semester-I SEC-1 BCR123: PERSONAL FINANCE AND PLANNING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary skills to become a successful financial planner.

## Course Learning Outcomes

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

- CO1: understand the meaning and relevance of Financial Planning.
- CO2: learn the importance, and have a basic understanding of, planning techniques.
- CO3: familiarize with regard to the concept of Investment Planning and its methods.
- CO4: examine concept of Personal Tax Planning.
- CO5: analyze Insurance Planning and its relevance.
- CO6: develop insights in to Retirement planning and its relevance.

<b>Unit I: Introduction to Financial Planning</b>
Financial goals, Time value of money, steps of financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction of savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming etc.
<b>Unit II: Investment planning</b>
Process and objectives of investment, concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Real estate, financial derivatives & commodity market in India; mutual fund schemes including SIP.
<b>Unit III: Personal Tax Planning</b>
Tax Structure in India for personal taxation, steps of personal tax planning, exemptions and deductions for individuals, tax avoidance versus tax evasion.
<b>Unit IV: Insurance Planning</b>
Need for Protection planning. Risk of mortality, health, disability and property; Importance of Insurance: life and non-life insurance schemes.
<b>Unit V: Retirement Planning</b>
Retirement planning goals, process of retirement planning, pension plans available in India, reverse mortgage, new pension scheme.

## Practical

**Note:** Practical exposure is recommended to develop skills required for a financial planner.

## Suggested Readings

- Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance.
- Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd (CNBC TV 18).
- Sinha. Madhu, Financial Planning: A Ready Reckoner July 2017 McGraw Hill.

## Additional Readings

- Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018, Harper Business.
- Tripathi, Vanita, Fundamentals of Investment, Taxmann.

Note: Latest edition of text books may be used.

<b>B.Com.: Semester-II</b>	
<b>BCR201: FINANCIAL ACCOUNTING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts regarding special transactions of business organization.

## Course Learning Outcomes

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

- CO1: understanding the basic concept of accounting and familiarize with Accounting Standards.
- CO2: recording the transactions and maintenance various books of accounts for different business.
- CO3: maintain accounts for hire-purchase transactions.
- CO4: record the transactions for Department and Branches.
- CO5: knowledge of accounting procedure incase of voyage and insurance claims.
- CO6: do accounting in case of insolvency of Individual & partnership firm.

<b>Unit I</b>
Accounting: Meaning, Nature, Significance and Limitation of Accounting, Accounting Concepts, Conventions and Accounting Standards, Generally Accepted Accounting Principles (GAAP) and their relevance.
<b>Unit II</b>
Preparation of accounts relating to Royalty Accounts, Hire-purchase and installment purchase system Meaning of hire-purchase contract, Legal provision regarding hire-purchase contract, Accounting records for goods of substantial sale values, and accounting records for goods of small values; Installment purchase system; After sales service.
<b>Unit III</b>
<b>Department Accounts:</b> Meaning, Methods of keeping departmental accounts, allocation of expenses, interdepartmental transactions, <b>Branch Accounts:</b> Dependent branch, Debtors system, stock and debtor system; Final accounts system; Wholesale branch; Independent branch; Foreign branch;
<b>Unit IV</b>
<b>Voyage Accounts:</b> Accounting regarding complete voyage, accounts regarding incomplete voyage <b>Insurance Claims:</b> Claim for loss of stock, claim for loss of profit, claim for loss of fixed assets
<b>Unit V</b>
<b>Insolvency accounts:</b> Individual & partnership firm.

## Suggested Readings

- Financial Accounting, Navyug Publications, Agra, 7<sup>th</sup> edition.
- Accounting Principles, Richard Irwin Inc,
- Financial Accounting, Gupta, R.L and Radhaswamy, Sultan Chan and Sons, New Delhi.
- Financial Accounting, Monga J.R., Ahuja Girish, and Sehgal Ashok: Mayur Paper Back.

Note: Latest edition of textbooks may be used.



<b>B.Com.: Semester-II</b>	
<b>BCR202: BUSINESS LAWS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	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: recognize the importance of the various concepts of business law
- CO2: classify the special laws related to business like indemnity, guarantee, contingent contracts.
- CO3: understand the various laws of contract and sale.
- CO4: apply various laws in business decisions.
- CO5: determine the availability of law for consumers.
- CO6: integrate concept of business law with foreign trade.

<b>Unit I</b>
<b>Law of Contract (1872):</b> Nature of contract; Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; Legality of object; Void and Agreement Voidable Agreement ; Performance of contract; Discharge of contract; Remedies for breach of contract.
<b>Unit II</b>
<b>Special Contracts:</b> Indemnity; Guarantee; Bailment and pledge; Agency.
<b>Unit III</b>
<b>Sale of Goods Act 1930:</b> Formation of contracts of sale; Goods and their classification, price; Conditions, and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement.
<b>Unit IV</b>
<b>Negotiable Instrument Act 1881:</b> Definition of negotiable instruments; Features; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of negotiable instrument
<b>Unit V</b>
<b>The Consumer Protection Act, 2019:</b> Salient features; Definition of a consumer; Grievance redressal machinery.
<b>The Foreign Exchange Management Act, 2000:</b> Definitions and main provisions.

## Suggested Readings

- Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata..
- Khergamwala J.S: The Negotiable Instruments Act; N.M. Tripathi Pvt. Ltd, Mumbai.
- Singh Avtar: The Principles of Mercantile Law; Eastern Book Company, Lucknow.
- Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.
- Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi.

Note: Latest edition of readings may be used.

<b>B.Com.: Semester-II</b>	
<b>BCR203: BUSINESS STATISTICS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for business decision making.

## Course Learning Outcomes

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

CO1: explain the importance of Statistics in Business and Management.

CO2: explain basic methods of business statistics which are immensely useful for economic problems.

CO3: solve the problems related to measures of central tendency, variation, significance of measuring variation and the time series analysis.

CO4: understand uncertainty in business world and its economic interpretation.

CO5: understand the idea for handling large sized data problems.

CO6: solve the range of problems using the techniques covered.

<b>Unit I</b>
<p><b>Introduction:</b> Meaning, Scope, Importance and Limitations of Statistics.</p> <p><b>Statistical Investigation:</b> Planning of statistical investigation, Census and concepts of statistical population and sample, sampling methods Collection of Primary and Secondary data, classification and Tabulation of data, Frequency distribution.</p>
<b>Unit II</b>
<p><b>Statistical Average:</b> Arithmetic, geometric and Harmonic means, Mode Median, Quartiles and percentiles, Simple and weighted averages; Uses and Limitations of different averages.</p> <p><b>Diagrammatic and Graphic Presentation:</b> Histogram, Frequency polygon. Frequency curve and Ogive curves; Graphic location of Mode, Median and Quartiles.</p>
<b>Unit III</b>
<p><b>Dispersion and Skewness:</b> Range; Quartile Deviation; Mean Deviation and their coefficients, Standard Deviation and Coefficient of Variation, Skew-ness and its coefficients.</p>
<b>Unit IV</b>
<p>Correlation, types of correlation, importance of correlation, Degree of correlation &amp; regression: Karl person's coefficient of correlation, Probable Error &amp; interpretation of coefficient of correlation; Rank Difference Method and Concurrent Deviation Method, merits &amp; demerits; Methods of correlation, Standard error.</p> <p><b>Regression Analysis:</b> Principle of regression lines; Regression equations and estimation. Application of Regression line.</p>

## Unit V

**Index Numbers:** Utility of index numbers. Problems in the construction of index numbers, simple and weighted index number, Base shifting, Fisher's ideal index number and Reversibility tests, Application of Index Numbers

**Analysis of Economic Time Series:** Component of time Series, calculation of Secular Trend, Moving Average method and method of Least squares, Introduction to Statistical Softwares.

## Suggested Readings

- D.N. Elhance, Fundamentals of Statistics.
- S.C. Gupta and Indra Gupta, Business Statistics, Himalaya Publication House, New Delhi.
- R.P. Hooda, Statistics for business and Economics.
- S.P. Gupta, Fundamentals of Statistics.
- Lewin and Rubin, Statistics for Management.
- Tondan, Ravi: Business Statistics.

<b>B.Com.: Semester-II</b>	
<b>BCR204: BUSINESS ENVIRONMENT</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The main objective of the course is to familiarize and equip students with the knowledge on the concepts and elements under Economical, Legal, Natural, Technological, Political, Socio-Cultural and Global Environment.

## Course Learning Outcomes

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

- CO1: recognize the concept of Business Environment and economic trends.
- CO2: understand the reason behind the problem of growth of an economy.
- CO3: recognize the importance of government in an economy.
- CO4: outline how an entity operates in a business environment.
- CO5: understand the history and present working of planning commission.
- CO6: recognize the concept and importance of International business environment.

<b>Unit I</b>
<b>Indian Business Environment:</b> Concept, components, and importance <b>Economic Trends (overview):</b> Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.
<b>Unit II</b>
<b>Problems of Growth:</b> Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.
<b>Unit III</b>
<b>Role of Government:</b> Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export-Import policy; Regulation of foreign investment.
<b>Unit IV</b>
<b>The Planning Commission-</b> Success and failure of FYP's; NITI Aayog.
<b>Unit V</b>
<b>International Environment:</b> International trading environment (overview); Trends in world trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions-GATT, WTO, UNCTAD, World Bank, IMF, GSP, GSTP, Counter trade.

## Suggested Readings

- Sundaram & Black: The International Business Environment; Prentice hall, New Delhi.
- Agarwal A.N.: Indian Economy; Vikas Publishing House, Delhi.
- Khan Farooq A: Business and Society; S. Chand,. Delhi.
- Dutt R. and Sundharam K.P.M; Indian Economy; S. Chand, Delhi.
- Misra S.K and Puri V.K.: Indian Economy; Himalaya Publishing House, New Delhi.
- Hedge Ian: Environmental Economics; MacMillan, Hampshire.
- Dutt Ruddar: Economic Reforms in India - A Critique; S. Chand, New Delhi.

Note: Latest edition of readings may be used.

<b>B.Com.: Semester-II</b> <b>AECC</b> <b>BCR241: ENVIRONMENTAL SCIENCE</b>	
Teaching Scheme	Examination Scheme
Lectures: 2 hrs/Week	Class Test – 6 Marks
Tutorials: 0 hr/Week	Teachers Assessment – 3 Marks
Credits: 2	Attendance – 6 Marks
	End Semester Exam – 35 Marks

## Course Objective

The main objective of environment education is to provide every person with opportunities to acquire the knowledge, values, attitudes, commitment, and skills needed to protect and improve the environment; to create new patterns of behavior of individuals, groups, and society as a whole towards the environment.

## Course Learning Outcomes

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

- CO1: describe the various types of natural resources.
- CO2: differentiate between various biotic and abiotic components of ecosystem.
- CO3: examine the values, threats of biodiversity, the methods of conservation, endangered and endemic species of India.
- CO4: illustrate causes, effects, and control measures of various types of environmental pollutions.
- CO5: enumerate the significance of Government and non-governmental organization in environment protection.
- CO6: Explain the methods of water conservation, causes, effects of climate change, global warming, acid rain and ozone layer depletion, various types of disasters and their mitigation measures.

<b>Unit I</b>
<b>Ecology and environment:</b> Concept and definition, Scope & Importance, Need for Public Awareness, Environmental Education. Eco System-Types, Food chain, Food-web, Ecological pyramids.
<b>Unit II</b>
<b>Natural Resources:</b> Water, minerals and forests; Material cycles-Carbon, Nitrogen and Water Cycle Energy – Different types of energy, Conventional and Non-Conventional.
<b>Unit III</b>
<b>Environmental Pollution and their effects:</b> Water, Land, Noise, Air & Automobile pollution. Solid waste management. Population Growth, Climate Change and Global warming- Effects.
<b>Unit IV</b>
<b>Environmental Protection:</b> Role of Government, Initiatives by Non-governmental Organizations (NGO).
<b>Unit V</b>
<b>Project Activity:</b> Project Report in the field - Air pollution area, water pollution area and noise pollution area.

## Suggested Readings

- Environmental Studies, Benny Joseph; Tata McGrawHill, 2005.
- Environmental Studies, Dr. D.L. Manjunath; Pearson Education-2006.
- Environmental studies, R. Rajagopalan; Oxford Publication – 2005.
- Text book of Environmental Science & Technology, M. Anji Reddy, BS Publication, Revised edition.

Note: Latest edition of readings may be used.



<b>B.Com.: Semester-III</b>	
<b>BCR301: CORPORATE ACCOUNTING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements.

## Course Learning Outcomes

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

- CO1: know about the meaning of companies and working style of companies.
- CO2: understanding the features of shares & debentures.
- CO3: develop an understanding about redemption of shares and debentures and its methods.
- CO4: give an exposure to company final accounts.
- CO5: provide knowledge on valuation of goodwill and shares.
- CO6: get overview about amalgamation and internal reconstruction of company.

<b>Unit I</b>
<b>Shares:</b> Features, types of shares, difference between preference shares and equity shares, share capital and its types; Issues, forfeiture and re issue of shares, redemption of preference shares.
<b>Unit II</b>
<b>Debentures:</b> Features & types, issue and redemption of debentures.
<b>Unit III</b>
<b>Profit prior to Incorporation,</b> use of profit and loss prior to incorporation, methods of computing profit and loss prior to incorporation. Final accounts, general instruction for preparation of balance sheet and statement of profit and loss.
<b>Unit IV</b>
<b>Valuation of Goodwill:</b> Meaning and nature of goodwill, needs and methods of valuation of goodwill, valuation of shares, need and methods of valuation of shares.
<b>Unit V</b>
<b>Accounting for Amalgamation</b> of companies as per Indian Accounting Standard 14. Meaning, characteristics and objectives of amalgamation, kinds of amalgamation, accounting for internal reconstruction internal and external.

## Suggested Readings

- Gupta RL Radhaswami M, Company Accounts, Sultan Chand and Company (Hindi and English).
- Maheshwari SN and Maheshwari SK, Corporate Accounting, Vikas Publishing (Hindi and English).
- Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English).
- Jaiswal K S Corporate Accounting (English and Hindi) Shukla MC Grewal.
- PS And Gupta SC, Advanced Accounts, S Chand And Company.
- Shukla MB, Corporate Accounting, Kitab Mahal.
- Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi).

Note: Latest edition of readings may be used.

<b>B.Com.: Semester-III BCR302: CORPORATE LAWS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To impart basic knowledge of the provisions of the Companies Act 2013.

## 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: comprehend the procedure of appointment and removal of directors in a company.
- CO5: understand the process of winding up of a company.
- CO6: assist in the secretarial practices of the company.

<b>Unit I</b>
<b>Indian Companies Act 2013:</b> Nature and types of companies, conversion of public companies into private company and vice versa. Formation, promotion and incorporation of companies, memorandum of association; article of association; prospectus.
<b>Unit II</b>
<b>Shares:</b> Types, share capital-kinds; allotment of shares; members – categories, modes of acquiring membership, rights and liabilities; transfer and transmission- difference, methods of borrowing, debentures, mortgages and charges - fixed and floating.
<b>Unit III</b>
<b>Management:</b> Directors, types and number of directors, managing director, whole time director – appointment, qualifications and disqualification, duties, vacation, resignation and removal.
<b>Unit IV</b>
<b>Company Meetings:</b> Kinds, quorum, voting, resolution, minutes. Majority powers and minority rights: protection of minority rights; prevention of oppression and mismanagement.
<b>Unit V</b>
<b>Winding Up:</b> Kinds and conduct-petition for winding up, appointment of official liquidator and duties.

## Suggested Readings

- Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook on Companies Act 2013 Taxmann Publication.
- Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House.
- Gupta Company Adhinyam Sahitya Bhawan Publication (Hindi and English).
- Maheshwari SN And SK Maheshwari A Manual Of Business Law 2nd Edition Himalaya Publishing House.

Note: Latest edition of readings may be used.

<b>B.Com.: Semester-III BCR303: COST ACCOUNTING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	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: recognize the importance of Cost Accounting in area of Cost Ascertainment and Cost Control.
- CO2: understand the different Concepts used in Cost Accounting and various methods involved in Cost ascertainment system.
- CO3: apply the different concepts, methods (e.g. Unit Costing, Contract Costing) and techniques of costing while computing and controlling cost of product or services.
- CO4: analyse the impact of application of various methods, tools and techniques applied in Cost Accounting (e.g. preparation Cost Sheets for the purpose of computing cost).
- CO5: explain the flow of costs and the steps that will be used in process costing.
- CO6: evaluate the result of application of various methods, tools and techniques applied in Cost Accounting.

<b>Unit I</b>
<b>Introduction:</b> Nature, scope and advantages of cost accounting, installation of costing system, difference between cost and financial accounting, classification of costs.
<b>Unit II</b>
<b>Material:</b> Purchase, storage and control of material, stock levels, inventory, control techniques. Methods of pricing material issues. <b>Labour:</b> Meaning and components of labour cost. Concept, accounting and control of idle time and overtime. Methods of wage payment and incentive plans, labour turnover.
<b>Unit III</b>
<b>Overheads:</b> Collection, classification, allocation, apportionment and absorption of overheads (primary and secondary distribution), machine hour rate, preparation of reconciliation statement.
<b>Unit IV</b>
<b>Unit Output Costing:</b> Concept of and need for unit output costing; preparation of cost sheet and tender price.
<b>Unit V</b>
<b>Process Costing:</b> Preparation of process accounts; treatment of normal and abnormal wastage; treatment of joint product and by-product. <b>Contract Costing:</b> Preparation of contract account, determination of profit on completed and incompleting contracts.

## Suggested Readings

- Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi.
- Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English).
- Tulsian P.C; Practical Costing: Vikas, New Delhi.
- Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.
- Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi.

Note: Latest edition of readings may be used.

**B.Com.: Semester-III**  
**SEC-2**  
**BCR321: FUNDAMENTALS OF ENTREPRENEURSHIP**

Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

The aim of this paper is to make students aware of the concept, need and relevance of entrepreneurship in the contemporary Indian society and further create a desire among the students towards entrepreneurial orientation and see it as an alternative career options.

### Course Learning Outcomes

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

- CO1: understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship.
- CO2: understand the terminologies associated with the field of Entrepreneurship along with their relevance.
- CO3: identify the appropriate functions and qualities of Entrepreneur for solving different problems.
- CO4: apply basic Entrepreneurship principles to solve business and industry related problems.
- CO5: understand the concept of Life Small Business, Raising of Funds and EDP.
- CO6: gain a basic understanding of launching a new venture.

<b>Unit I</b>
<b>Entrepreneurship:</b> Meaning, concept, characteristics, need, functions, theories of entrepreneurship. <b>Entrepreneur:</b> meaning, characteristics, qualities, functions, types, difference between entrepreneurship & entrepreneur. Difference between entrepreneur, Intrapreneur & manager.
<b>Unit II</b>
<b>Entrepreneurship Development Programme (EDP):</b> Meaning, need, objective, steps, outline, achievements, government assistance and incentives. <b>Women entrepreneurship:</b> meaning, characteristics, problems and steps taken to promote women entrepreneur. Qualities of women entrepreneur.
<b>Unit III</b>
<b>Promotion of a Venture:</b> Concept of projects, project identification, formulation and report, project appraisal; <b>Product selection and techniques, raising of funds:</b> concept, need, types and sources.
<b>Unit IV</b>
<b>Small Business:</b> Process of establishing small business, nature, objectives and importance of small business. Role of financial institutions in financing of small business, infrastructural facilities.
<b>Unit V</b>
<b>Entrepreneurship &amp; Environment:</b> Legal requirements for establishment of new unit. Entrepreneurial consultancy process and methods.

## Suggested Readings

- Desai, Vasant, “Dynamics of Entrepreneurial Development and Management”, Himalaya Publishing House.
- Desai, Vasant, “Management of Small Scale Industry”, Generic.
- Drucker, Perer, “Innovation and Entrepreneurship”, Harper Business; Reprint edition.
- Gupta, C.B. & Srinivasan, N.P., “Entrepreneurship Development”, S. Chand.
- Kenneth, P.Van, “Entrepreneurship and Small Business Management”.
- Pareek, Udai& Ven, “Developing Entrepreneurship book on Learning System”.
- Agrawal, R.C., ‘Udyamita Vikas’ (Hindi).
- Khanka, S.S. “Entrepreneurship Development”, S. Chand & Company.

Note: Latest edition of readings may be used.



**B.Com.: Semester-III  
SEC-2  
BCR322: DIGITAL MARKETING**

Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the student to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

### Course Learning Outcomes

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

- CO1: understand the concept of Digital Marketing along with the basic forms and norms of Digital Marketing.
- CO2: understand the terminologies associated with the field of Digital Marketing and control along with their relevance.
- CO3: identify the appropriate method and techniques of Digital Marketing for solving different problems.
- CO4: describe some of the latest technologies used in Digital Marketing.
- CO5: apply basic Digital Marketing principles to solve business and industry related issues and problems.
- CO6: implement various analytics tools of online marketing.

<b>Unit I</b>
<b>Introduction of the digital marketing:</b> Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content Management, SWOT analysis, Target group analysis.
<b>Unit II</b>
<b>Web design:</b> Optimization of Web sites, MS Expression Web, Creating websites, SEO Optimization, Writing; The SEO content, writing the SEO content, Google AdWords- creating accounts, Google Ad Words-types.
<b>Unit III</b>
<b>Introduction to CRM:</b> CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts.
<b>Unit IV</b>
<b>Creating business accounts on YouTube:</b> YouTube advertising, YouTube analytics, e-mail marketing, e-mail marketing plan, e-mail marketing campaign analysis, keeping up with conversions.

## Unit V

**Digital Marketing Budgeting:** resource planning, cost estimating, cost budgeting, cost control.

### Suggested Readings

- Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India.
- Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge.
- Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.
- Kapoor, Neeru. E-Marketing, Pinnacle learning.
- Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). Digital Marketing:4.0 Moving from Traditional to Digital. Pearson India.
- Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.

### Additional Readings

- Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation.
- Charlesworth, Alan (2018). Digital Marketing: A Practical Approach.
- Gay, Richard, Alan Charlesworth, and Rita Esen. Online Marketing: a customer-led approach. Oxford University Press Inc., New York.
- Ryan, Damian (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.
- Tasner, M. (2015) Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First, 2/E, Pearson.

Note: Latest edition of readings may be used.

<b>B.Com.: Semester-III</b>	
<b>SEC-2</b>	
<b>BCR323: TRAINING AND DEVELOPMENT</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The course aims at exposing learners to the concept and practice of training and development in the modern organisational setting, provide an experimental, skill-based exposure to process of planning, organizing and implementing a training system in an organisation through pedagogy of case discussions and recent experiences.

## Course Learning Outcomes

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

- CO1: link training and development to company's strategy effectively and assess training needs of the people working in the organisation.
- CO2: apply various methods of training and development in real life situations.
- CO3: design, develop, and conduct management development programmes.
- CO4: evaluate the effectiveness of training and development programmes.
- CO5: leverage the emerging trends in training and development field.
- CO6: demonstrate the knowledge of the practical application of training and employee development as impact of the organizational.

### Unit I: Introduction

Training and Development - concept, rationale and nature; Training, Learning and Development interface; Theories of management training and development and practical application of these theories in today's organisations; Training needs assessment- meaning and purpose, different levels, various approaches, outputs, methods used in training needs assessment; Training and development as source of competitive advantage.

### Unit II: Training and Development Methodologies

Training– process and methods; Human re-engineering; Principles of learning; Individual differences in learning, learning process, learning curves, workmen training, re-training, government initiatives, self-directed work teams; Use of audio-visual aids in training; Computer aided instructions- distance learning, open learning, e- Learning; Technologies convergence and multimedia environment; Development techniques for enhancing decision-making and interpersonal skills- case-study, in-basket exercise, special projects, multiple management programme learning, action learning, syndicate work, games, action maze, role play.

### Unit III: Executive Development

Importance of executive development, steps in organisation of a management development program/ executive development program, methods/ techniques of management development program; Role of development officers, administrators, consultants, designers and instructors; Trends towards performance management and its impact on training professionals.

**Unit IV: Evaluation of Training and Development**

Reasons for evaluating training and development programs, problems in evaluation; Evaluation planning and data collection- statistical methods; Use of appropriate training and development software packages; Different evaluation frameworks, problems of measurement and evaluation, effective training follow-up; Costing of training, measuring costs and benefits of training program, obtaining feedback of trainees; Kirkpatrick model of training effectiveness; Training issues resulting from the external environment and internal needs of the company; L&D practices of 5 prominent corporations.

**Unit V: Emerging Trends in Training and Development**

Career development and planning; Career development programmes and counseling; Group projects; Training for international assignments; Gamification, team training and six sigma training; Electronic Enabled Training Systems (EETS) - concept and types, benefits and challenges in using EETS, concerns in implementation of EETS- availability, incorporation, extension, and learning renewals for EETS, use of EETS and its up scalability, follow up activities; Training and development initiatives of some selected companies from private and public sectors and MNCs.

**Practical**

Some cases of real business world to supplement learning from the course. Practical may be done for pedagogical purpose. Project work may be taken from any unit.

**Suggested Readings**

- Blanchard, P. N., Thacker, J. W., & Ram, V. A. Effective Training: Systems, Strategies, and Practices. Dorling Kindersley (India) Pvt. Ltd.
- Kumar, M., & Talwar, P. Human Resource Development. APH Publishing Corporation.
- Lynton, R., & Pareek, U. Training for Development. New Delhi: Vistaar.
- Noe, R. A., & Kodwani, A. D. (2012). Employee Training and Development (5th Edition ed.). Tata McGraw Hill.
- Prior, J. Handbook of Training and Development. Mumbai: Jaico Publishing House.
- Rao, V. Human Resource Management: Text and Cases. Excel Books.
- Rolf, P., & Pareek, U. Training for Development. Sage Publications Pvt. Ltd.

**Additional Readings**

- Dessler, G. (2017). Human Resource Management. Pearson.
- Noe, R. A., & Kodwani, A. D. (2012). Employee Training and Development (5th Edition ed.). Tata McGraw Hill

Note: Latest edition of readings may be used.

<b>B.Com.: Semester-III</b>	
<b>GE-2</b>	
<b>BCR331: PRINCIPLES OF MARKETING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

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

## Course Learning Outcomes

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

- CO1: develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.
- CO2: understand the dynamics of consumer behaviour and process of market selection through STP stages.
- CO3: understand and analyze the process of value creation through marketing decisions involving product development.
- CO4: understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.
- CO5: understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.
- CO6: able to apply and develop marketing strategy and plans.

<b>Unit I</b>
<b>Introduction:</b> Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment; Micro and Macro environmental factors. <b>Consumer Behaviour</b> – An Overview; Consumer buying process; Factors influencing consumer buying decisions.
<b>Unit II</b>
<b>Market Selection:</b> Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. Market segmentation. <b>Product:</b> Meaning and importance. product classifications; concept of product mix; branding, packaging and labelling; after-sales services; product life-cycle; new product development.
<b>Unit III</b>
<b>Pricing:</b> Significance; Factors affecting price of a product; major pricing methods; Pricing policies and strategies. <b>Promotion:</b> Nature and importance of promotion; promotion tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; promotion mix; factors affecting promotion mix decisions; and integrated marketing communication approach.

#### Unit IV

**Distribution:** Channels of distribution - meaning and importance; types of distribution channels; wholesaling and retailing; factors affecting choice of distribution channel; distribution logistics, meaning, importance and decisions.

#### Unit V

**Retailing:** Types of retailing – store based and non- store based retailing, chain stores, speciality stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: a changing scenario.

**Recent developments in marketing:** Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.

### Suggested Readings

- Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.
- Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK
- Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio
- Chhabra, T.N., Principles of Marketing, Sun India Publication.
- Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications.
- (Hindi and English)
- McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin.
- Pride, William M., and D.C. Ferell, Marketing: Planning, Implementation & Control, Cengage Learning.
- Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
- Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning.
- Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).
- McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills.

Note: Latest edition of readings may be used.

<b>B.Com.: Semester-III</b>	
<b>GE-2</b>	
<b>BCR332: INVESTING IN STOCK MARKETS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

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

## Course Learning Outcomes

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

- CO1: understand the basics of Investing, the Investment Environment as well as Risk & Return.
- CO2: learn Indian securities market including the Derivatives Market.
- CO3: understand the general structure of various financial markets.
- CO4: learn EIC framework and conduct Fundamental Analysis.
- CO5: understand Technical Analysis.
- CO6: understand the Mutual funds market and learn to Invest in Mutual Funds.

### Unit I: Basics of Investing

Basics of investment & investment environment. Risk and return instruments of investment - equity shares, preference shares, bonds and debentures; Trading in securities: types of orders, using brokerage and analyst recommendations.

### Unit II: Indian Securities Market

An overview of Indian Securities Market: Primary Market (IPO, FPO, Private placement, Offer for sale), Secondary Market (cash market and derivative market: Futures and Options) Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information.

### Unit III: 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 IV: Technical Analysis

Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.

### **Unit V: Investing in Mutual Funds**

Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds: Open-ended, close-ended, equity, debt, hybrid, money market, and entry load vs. exit load funds. Factors affecting choice of mutual funds; CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

#### **Suggested Readings**

- Kumar, V and Nangia, R.S. Investing in Stock Markets, Ane books.
- Singh J K & Singh Amit Kumar, Investing in stock Markets, A K Publications, Delhi.
- Tripathi Vanita & Panwar N, Investing in Stock Markets, Taxmann's Publication.

#### **Additional Readings**

- Chandra, Prasanna. Investment Analysis and Portfolio Management, Tata McGraw Hill.
- Damodaran, Aswath. Investment Validation Tools and Technique for Determining Mutual Funds, John Wiley & Sons.
- Gurman and Jochnk, Fundamentals of Investing, Pearworth.
- Madura, Jeff, Personal Finance, Pearson.

Note: Latest edition of readings may be used.



<b>B.Com.: Semester-III GE-2 BCR333: FINANCE FOR NON- FINANCE EXECUTIVES</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To familiarize non-finance executives with the essentials of finance and investments.

## Course Learning Outcomes

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

CO1: understand Investment Environment and concept of Return & Risk.

CO2: analyze Bond valuation & role of Credit Rating agencies.

CO3: examine Equity analysis approaches.

CO4: develop insights in to two securities portfolio using Harry Markowitz model and understand CAPM.

CO5: evaluate the financial position of the entity by ratio analysis.

CO6: understand the concept of capital budgeting and evaluate the project using capital budgeting techniques.

### Unit I: Introduction

Meaning and Importance of Finance, Time Value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of Long term financing and short-term financing.

### Unit II: Financial Analysis & Capital Budgeting

Types of Financial Statements- Income Statement, Balance Sheet, Ratio Analysis: Meaning, Significance and Limitations. Current Ratio, Quick Ratio, Absolute Liquidity Ratio, Debt-Equity Ratio, Interest Coverage Ratio, Inventory Turnover Ratio, Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period, Return on Capital Employed, Earning Per Share, Dividend Per Share, Capital Budgeting Process, Capital Budgeting Techniques (Pay Back Period, Discounted payback period, NPV, IRR).

### Unit III: Cost of Capital & Capital Structure

Concept of Cost of Capital and Capital Structure: Cost of Debt Capital, Cost of Preference Share Capital, Equity Share Capital, Weighted Average Cost of Capital (WACC); Meaning of Leverage, Operating Leverage, Financial Leverage, Combined Leverage.

### Unit IV: Dividend Decisions & Working Capital

Types of Dividends, Dividend policies and factors affecting dividend policies. Concept of Working Capital, its components and Factors affecting working capital requirements; Contemporary issues in Finance.

### **Unit V: Valuation of Securities**

Types of Risks and Returns, Concept of Valuation, Equity Valuation & Analysis, Bond Valuation & Analysis. Portfolio Analysis.

### **Suggested Readings**

- Bhargav, B, K, Finance for Non-Finance Managers. Jaiko Publishing House.
- Chandra, P. Finance Sense: Finance for Non-Finance executives. Tata McGraw Hill.
- Gabriel Hawawini, Claude Viallet, Finance for Non-Finance Managers, Cengage Delmar Learning India Pvt. Ltd.
- Gene Siciliano , Finance for Nonfinancial Managers, (Briefcase Books Series), Tata McGraw Hill
- Tripathi, Vanita, Basic Financial Management” Taxmann Publication.

### **Additional Readings**

- Chandra, P. Financial Management-Theory and Practice., Tata McGraw Hill
- Tripathi, Vanita, Fundamentals of Investments. Taxmann Publication.

Note: Latest edition of readings may be used.

<b>B.Com.: Semester-IV</b>	
<b>BCR401: HUMAN RESOURCE MANAGEMENT</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The objective of this course is to enable learners to understand the importance of human resources and their effective management in organizations.

## Course Learning Outcomes

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

- CO1: understand basic nature and importance of human resource management.
- CO2: analyze the current theory and practice of recruitment and selection.
- CO3: realize the importance of performance management system in enhancing employee performance.
- CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.
- CO5: understand role of modern HRM in meeting challenges of changing business environment.
- CO6: use Human Resource as a tool to implement strategies.

<b>Unit I</b>
<b>Human Resource Management</b> concept and function, role of competencies of HR manager at our policies evolution of HRM, emerging challenges of Human Resource Management, workforce diversity empowerment VRS work life balance downsizing.
<b>Unit II</b>
<b>Recruitment &amp; Selection:</b> Recruitment, factors affecting recruitment, sources of recruitment, Selection: Process, selection test, Interview, Orientation, Placement; Training & Development: Training: Objectives & Importance of training, Training Methods: On job training and off- the job training.
<b>Unit III</b>
<b>Employee Compensation:</b> Compensation & Welfare, Job Evaluation. <b>Performance Appraisal:</b> Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.
<b>Unit IV</b>
<b>Employee Welfare:</b> Various welfare schemes & Safety Measures. Employee Benefits: Meaning and its types, Fringe Benefits; Remuneration: Salary, Bonus, Commission, Long Term Incentives, Perquisites.
<b>Unit V</b>
<b>Grievance Handling &amp; Discipline:</b> Meaning, Importance. Collective Bargaining: Meaning and Importance, Process.

## Suggested Readings

- Aswathappa K Human Resource Management Tata McGraw Hill.
- Verma Pramod SaviBagiyaprabandhan Rao VSP Human Resource Management Excel books.
- Tripathi PC Personnel Management and Industrial Relations Sultan Chand and Sons.
- Agarwal & Fauzdar, Human Resource Management-SBPD Publishing House, Agra (English/Hindi).

Note: Latest edition of readings may be used.

<b>B.Com.: Semester-IV</b>	
<b>BCR402: INCOME TAX LAW AND ACCOUNTS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To enable the students to understand the concepts of Income Tax Act and its implications.

## Course Learning Outcomes

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

- CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.
- CO2: identify the five heads in which income is categorized and compute income under the heads ‘Salaries’ and ‘Income from House Property’.
- CO3: compute income under the head ‘Profits and gains of business or profession’
- CO4: compute income under the heads ‘Capital gains’ and ‘Income from other sources’.
- CO5: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act;
- CO6: understand how to compute taxable income and tax liability of individuals.

<b>Unit I</b>
Taxation Policy of Raja Todarmal, introduction, important definitions: assessee, person, income, total income, assessment year & previous year; agricultural income & its assessment; residence & tax liability (basis of charge); capital & revenue; exempted incomes.
<b>Unit II</b>
Income from salaries, income from house property.
<b>Unit III</b>
Profits and gains of business and profession; capital gains.
<b>Unit IV</b>
Income from other sources, deductions from gross total income, computation of tax liability of an individual.
<b>Unit V</b>
Set off and carry forward of losses and clubbing of income, procedure of assessment, advance payment of tax and deduction of tax at source.

## Suggested Readings

- Singhania V.K: Students' Guide to Income Tax; Taxmann, Delhi.
- Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English).
- Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English).
- Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra.

Note: Latest edition of readings may be used.

<b>B.Com.: Semester-IV BCR403: PUBLIC FINANCE</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To understand the implications of the components of Public Finance in an economy and its effects on production and distribution.

## Course Learning Outcomes

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

- CO1: explore the relationship between wealth and finance.
- CO2: identify the loopholes of taxation.
- CO3: identify the role of government at the central level state level and local bodies.
- CO4: understand the logic of ethics behind corporate governance.
- CO5: develop a deep understanding of the financial administration of an economy.
- CO6: understand the scope of financial adjustments in India.

<b>Unit I</b>
<b>Meaning &amp; scope of public finance;</b> public goods vs. private goods; principle of maximum social advantage; public budget; techniques of budgeting (ZBB PBB); deficit financing.
<b>Unit II</b>
<b>Public Expenditure:</b> Meaning & nature; Wagner's views on increasing state activities; Wiseman-Peacock hypothesis; Canons and classification of public expenditure effects on production, distribution and economic stability.
<b>Unit III</b>
<b>Public Revenue:</b> Main sources of revenue; tax revenue, direct and indirect taxes; progressive, proportional & regressive taxes; value added tax; the division of tax burden; incidence of a tax, effects on production & distribution.
<b>Unit IV</b>
<b>Public Debts:</b> Role and classification of public debts; methods of their redemption.
<b>Unit V</b>
<b>Indian Public Finance:</b> Financial federalism under constitution; financial adjustments in India; finance commission; review of Indian tax system; budgetary procedure and financial control in India.

## Suggested Readings

- Public Finance by H L Bhatia 26th edition Vikas Publication.
- Principles of Corporate Finance by Brealey and Myers 4th edition McGraw Hill.
- Government and Business by N K Sengupta Fifth edition Vikas Publications.
- Government Finance - Economics of the Public Sector by Due and Friedleander AITBS Publications 1st edition.
- Pigou A.C.; A Study of Public Finance.
- Bhargava, R.N.: Theory and Practice of Public Finance.
- Saxena and Mathur: Public Economics
- Plaion: Public Finance.

Note: Latest edition of readings may be used.



<b>B.Com.: Semester-IV</b>	
<b>BCR404: RESEARCH METHODOLOGY</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The primary objective of this course is to develop a research orientation among the scholars and to acquaint them with fundamentals of research methods. Specifically, the course aims at introducing them to the basic concepts used in research and to scientific social research methods and their approach. It includes discussions on sampling techniques, research designs and techniques of analysis.

## Course Learning Outcomes

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

CO1: knowledge of concept / fundamentals for different types of research.

CO2: understand relevant scaling & measurement techniques and should use appropriate sampling techniques.

CO3: synthesize different techniques of coding, editing, tabulation and analysis in doing research.

CO4: evaluate statistical analysis that includes various parametric test and non-parametric test.

CO5: apply relevant research techniques.

CO6: to apply the hypothesis testing concept and able to apply inferential statistics Z, T, F test, Chi-square test.

<b>Unit I</b>
<b>Introduction:</b> Meaning of Research, Objectives of Research, Types of Research, Significance of Research, Research methods versus methodology, Research process, Criteria of Good Research, Problems encountered by Researchers.
<b>Unit II</b>
<b>Meaning of Research design:</b> Features of a Good Research design, Different research design (Exploratory, descriptive and causal), Measurement scales: Nominal, Ordinal, Interval and ratio; Likert scale.
<b>Unit III</b>
<b>Sampling Design:</b> Census and Sample Survey, Steps in Sample design, non-probability and Probability sampling designs (Sample random, Stratified random, Systematic, Cluster sampling), Determination of Sample size. Primary versus Secondary data, Methods of data Collection: Primary and secondary data.
<b>Unit IV</b>
<b>Measures of Central tendency:</b> Measures of dispersion. Correlation and Regression, Association of Attributes, Hypothesis Testing-Hypothesis Formulation, Null and alternative hypotheses, Types of errors, Level of significance, Tests based on Z, Chi-square, t and F- statistics.

## Unit V

**Data Presentation:** Diagrams, Graphs and Charts, Report Writing-Significances of Report Writing, Different steps in writing report, types and layout of the research report.

### Suggested Readings

- Research Methodology, Kothari, C.R, 2nd Edition, New Age International Publishers.
- Business Research Methods, Zikmund, William G, Thomson Learning.
- Panneerselvam, R.: Research Methods, Prentice-Hall of India Private Limited, New Delhi.

Note: Latest edition of readings may be used.

<b>B.Com.: Semester-IV SEC-3 BCR421: AUDITING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

## Course Learning Outcomes

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

- CO1: recognize the importance of auditing in area of finance.
- CO2: understand the different types and techniques of audit.
- CO3: apply the different audit procedures in different types of audit.
- CO4: analyses the requirements of companies, act in respect to audit.
- CO5: evaluate different procedures and techniques in practical cases.
- CO6: apply auditing practices to different nature of concerns.

<b>Unit I</b>
<b>Introduction:</b> Meaning and Objectives of Auditing; Types of Audit; Internal Audit.
<b>Unit II</b>
<b>Audit Process:</b> Audit Programs; Audit and books; Working papers and evidences; Consideration for Commencing an audit; Routine checking and test checking.
<b>Unit III</b>
<b>Internal Check System:</b> Internal Control; Audit Procedure: Vouching; Verification of assets and liabilities.
<b>Unit IV</b>
<b>Audit of Limited Companies:</b>
a. Company auditor -Appointment, powers, duties and liabilities.
b. Divisible profits and dividend.
c. Auditor's report - standard report and qualified report.
d. Special Audit of Banking Companies.
<b>Unit V</b>
Audit of educational institutions, Audit of Insurance Companies.
<b>Recent Trends in Auditing:</b> Nature and Significance of Cost audit; Tax audit; Management audit.

## Suggested Readings

- Gupta Kamal: Contemporary Auditing; Tata McGraw-Hill, New Delhi.
- Tandon B.N: Principles of Auditing; S. Chand & Co., New Delhi.
- Pagare Dinkar: Principles and Practice of Auditing; Sultan Chand, New Delhi.
- Sharma T.R: Auditing Principles and Problems; Sahitya Bhawan, Agra.

Note: Latest edition of readings may be used.

<b>B.Com.: Semester-IV SEC-3 BCR422: COLLECTIVE BARGAINING AND NEGOTIATION SKILLS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To promote understanding of the concept and theories of collective bargaining and to provide exposure to the required skills in negotiating a contract.

## Course Learning Outcomes

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

- CO1: identify issues in collective bargaining, its significance.
- CO2: understand the levels, coverage and agreements of collective bargaining.
- CO3: enable to liaison in negotiations.
- CO4: differentiate between negotiations, collective bargaining and use of its approaches.
- CO5: administer the negotiation agreement and handle grievance management.
- CO6: show the evidence of the ability to analyses manage and problem solve to deal with the complexities of practice of collective bargaining.

<b>Unit I: Issues in Collective Bargaining</b>
Meaning, Definitions and Characteristics of Collective Bargaining ; Critical Issues in Collective Bargaining; Theories of Collective Bargaining: Hick’s Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.
<b>Unit II: Collective Bargaining in India</b>
Pre-requisites for successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements. Select case studies from Indian perspective.
<b>Unit III: Negotiating a Contract</b>
Meaning of Negotiations, Pre-negotiation- Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts.
<b>Unit IV: Negotiation Skills</b>
Negotiation Process; Effective Negotiation-Preparing for Negotiation, Negotiating Integrative Agreements; Negotiation and Collective Bargaining- Approaches and Phases in Collective Bargaining, Coalition Bargaining and Fractional Bargaining, Impasse Resolution, Contract Ratification.
<b>Unit V: Negotiation and Administration</b>
Post Negotiation-Administration of the Agreement, Grievance Management, Binding up the Wounds; Collective Bargaining & the emerging scenario.

## Suggested Readings

- Venkataratnam, C. S. (2017). Industrial Relations: Text and Cases. Delhi: Oxford University Press.
- Salamon, Michael. (2001). Industrial Relations—Theory & Practice. London: Prentice Hall.
- Dubey,S., Jain P. (2017) Collective Bargaining and negotiation Skills. Bookage Publications.

## Additional Readings

- Dwivedi, R.S. (2002). Managing Human Resources: Industrial Relations in Indian Enterprises. New Delhi: Galgotia Publishing Company.
- Edwards, P. (2009). Industrial Relations: Theory and Practice in Britain. U.K: Blackwell Publishing.
- Anand, K.B., Paswan, A.K., (2017), Collective Bargaining and Negotiation Skills. Galgotia Publishing Company.

Note: Latest edition of readings may be used.

**B.Com.: Semester-IV  
SEC-3  
BCR423: E-FILING OF RETURNS**

Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

To equip students with the practical skills required for filing of returns under Income Tax and GST laws.

### Course Learning Outcomes

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

- CO1: know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.
- CO2: understand the basic process of computing taxable income and tax liability, and know about various types of income tax return forms.
- CO3: understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.
- CO4: understand basic framework and structure of GST.
- CO5: compute input tax credit and understand the process of its utilization.
- CO6: know about various types of GST returns and their filing.

#### Unit I: Conceptual Framework: e-filing

Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

#### Unit II: Income tax and e-filing of ITRs

Introduction to income tax – basic terminology; types of assessee; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return.

Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops)

#### Unit III: TDS and e-Filing of TDS returns

Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns.

#### **Unit IV: Conceptual framework of GST**

Introduction to basic concepts of GST: Output tax liability of CGST, SGST, UTGST, IGST, State compensation cess; GST Network; input tax credit utilization; small supplies and composition scheme; schedule for payment of GST; interest/penalty for late/non-filing of return; payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger.

#### **Unit V: Filing of GST returns**

GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B.

### **Suggested Readings**

- Ahuja, Girish, Gupta Ravi, GST & Customs Law.
- Ahuja. Girish. and Gupta. Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
- Bansal, K. M., GST & Customs Law, Taxmann Publication.
- Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
- Singhania V. K., GST & Customs Lax, Taxmann Publication.
- Singhania, Vinod K. and Singhania Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi.
- Sisodia Pushpendra, GST Law, Bharat Law House.

### **Additional Resources**

#### Software

- Excel Utility available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

Note: Latest edition of readings may be used.



<b>B.Com.: Semester-V</b>	
<b>BCR501: MANAGEMENT ACCOUNTING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment –6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

Enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision-making.

## Course Learning Outcomes

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

- CO1: understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial
- CO2: understand the concept of marginal cost and marginal costing; learning of cost-volume-profit analysis and break-even analysis and the application in businesses.
- CO3: understand the techniques of decision making in various business situations like Make or buy, Addition or Elimination of a product line, operate or shut down.
- CO4: understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget;
- CO5: understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.
- CO6: understand management accounting issues of Standard Costing, Responsibility accounting, and divisional performance measurement.

<b>Unit I: Introduction</b>
Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting — Cost, Financial and Management accounting.
<b>Unit II: Marginal Costing</b>
Concept of marginal cost and marginal costing; Cost-volume-profit analysis; Break-even analysis, Profit-volume ratio, margin of safety.
<b>Unit III: Decision Making</b>
Steps in Decision Making Process, Various short -term decision making situations – profitable product mix, Make or buy, Addition or Elimination of a product line ,operate or shut down.
<b>Unit IV: Budgetary Control</b>
Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations; Budget Administration; Functional Budgets; Fixed and Flexible budgeting.

### **Unit V: Performance Measurement**

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages and application; Variance analysis –Material, Labour.  
Responsibility Accounting: Concept, Significance, Different Responsibility Centers; Divisional Performance Measurement.

### **Suggested Readings**

- Goel, Rajiv Kumar & Ishaan Goel. Concept Building Approach to Management Accounting. Cengage.
- Lal, Jawahar and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
- Singh, Surender. Management Accounting. PHI Learning Pvt. Limited, Delhi
- Singh, S.K. and Gupta, L. “Management Accounting”. A.K. Publications, New Delhi.
- Jhamb, H. V. Management Accounting. Ane Books Pvt. Ltd, New Delhi
- Khan, M. Y. and Jain, P.K. Management Accounting. Tata McGraw Hill Publishing Co., New Delhi

### **Additional Readings**

- Arora, M.N. Management Accounting. Himalaya Publishing House, New Delhi
- 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.
- Usry, Milton E. and Lawrence H. Hammer. Cost Accounting: Planning and Control. South Western Publishing Co.

Note: Latest edition of readings may be used.

<b>B.Com.: Semester-V</b>	
<b>BCR502: GOODS &amp; SERVICE TAX (GST)</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

## Course Learning Outcomes

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

- CO1: connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India.
- CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply.
- CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST.
- CO4: evaluate the input tax credit utilization by the tax payer.
- CO5: understand the provisions for registration under GST.
- CO6: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

### Unit I: Introduction

Constitutional framework of indirect taxes before GST; Concept of VAT: meaning, variants Rationale for GST; Structure of GST ( SGST, CGST, UTGST & IGST)

### Unit II: Levy and collection of GST

Taxable event- “Supply” of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses

### Unit III: Input Tax Credit

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution).

### Unit IV: Procedures and Special Provisions under GST

Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self- assessment; Summary and scrutiny; Offences and penalties; Appeals.

### Unit V: Other Areas of Tax planning

Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.

## Suggested Readings

- Ahuja, Girish, Gupta Ravi, GST & Customs Law.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
- Bansal, K. M., GST & Customs Law, Taxmann Publication.
- Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
- Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
- Sahi, Shilpi. Concept Building Approach to Goods & Service Tax, & Customs Laws. Cengage
- Singhania V. K., GST & Customs Law, Taxmann Publication.
- Sisodia Pushpendra, GST Law, Bharat Law House.

## Additional Readings

- The Central Goods and Services Tax, 2017.
- The Constitution (One hundred and First Amendment) Act, 2016.
- The Goods and Services Tax (Compensation to States), 2017.
- The Integrated Goods and Services Tax, 2017.
- The Union Territory Goods and Services Tax, 2017.
- Vastu and Sevakar Vidhan, by Government of India.

Note: Latest edition of readings may be used.

<b>B.Com: Semester-V DSE-1 BCR511: Indian Economy</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3hrs/Week	Class Test – 12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The objective of this course is to familiarize students with policy issues that are relevant to Indian economy and enable them to analyze the contribution of various factors in growth and development.

## Course Learning Outcomes

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

CO1: understand the basic concepts and issues related to Indian Economy.

CO2: understand the transformation from planning commission to NITI Aayog

CO3: analyze the role of agriculture and its development in India

CO4: learn about the various sources of agricultural credit

CO5: analyze the industrial development in India.

CO6: analyze the role and importance of Small scale and Large scale industries

### Unit I: Basic Issues in Economic Development

**Underdeveloped Economy:** Meaning and Definitions of under-developed economy; Characteristics of Underdeveloped Economy; Salient features of Indian Economy, Distinction between Economic Growth and Economic Development, Determinants of Economic Development, Capital Formation (Physical and Human).

### Unit II: Issues in Indian Planning

**Planning in India:** Meaning, Need, Objectives, Process and Approaches; Five Year Plans - Objectives in General, Targets and Performance, Achievements and Failures, NITI Aayog - Formation, Structure and Functioning

### Unit III: Agricultural Development in India

Agricultural Role in Indian Economy; Agricultural Productivity: Meaning and Problems of Low Productivity in India; Land Reforms – Meaning, Need and Evaluation of Land Reforms in India; Food Problem in India and Green Revolution; Mechanization of Agriculture.

### Unit IV: Agricultural Marketing and Credit

Agricultural Marketing; Regulated Markets; Role of Agricultural Prices Commission (APC); Procurement Policy - Buffer-Stock, Dual Pricing, Role of FCI; Agricultural Credit - Need and Sources.

### Unit V: Industrial Development

Industry - Meaning, importance, Role of Small Scale Industry, Some large scale industries (Iron & Steel, Cotton, Textiles, Sugar, Jute, Petro-chemicals, Tea, etc.); Industrial Sickness - Causes and Measures; Industrial Policy Resolutions (of 1956, 1985 & 1991)

## Suggested Readings

- Rudar Datt & Sundaram, Indian Economy, S. Chand & Co.,
- M.L. Jhingam, Economics of Development & Planning, Konark Publishers, New Delhi.
- Dr. S. Sankaran, Indian Economy, Margan Publication, Chennai.
- RBI Bulletin, Primit Chandhury, The Indian Economy, Poverty and Development, Vikas Publishing House, New Delhi.
- Velayutham, Foreign Trade, Theory & Practice, S. Chand & Co.,

<b>B.Com.: Semester-V DSE-1</b>	
<b>BCR512: FINANCIAL MARKETS, INSTITUTIONS &amp; FINANCIAL SERVICES</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment –6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

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

## Course Learning Outcomes

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

- CO1: understand the meaning and scope of Financial markets as well as institutions in India.
- CO2: familiarize the students with the concepts of Money Market and Capital Market.
- CO3: explain Commercial Banking and its Current developments.
- CO4: familiarize the students with the concept of Non-Banking Financial Companies (NBFC's).
- CO5: examine the Financial Services Industry.
- CO6: understand Credit Rating.

<b>Unit I: Introduction to Financial System</b>
An Introduction to Financial System, Components, Financial System and Economic Development, Financial intermediation, An overview of Indian financial system since 1951, Financial Sector Reforms since liberalization 1990-91.
<b>Unit II: Financial Markets &amp; Capital Markets</b>
Financial Markets: Money Market – functions, organisation and instruments. Role of central bank in money market. Indian Money Market – an overview. Capital Markets – Introduction, role 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.
<b>Unit III: Financial Institutions I</b>
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.
<b>Unit IV: Financial Institutions II</b>
Life and non-life insurance companies in India: public and private. Mutual Funds – Introduction and their role in capital market development. Types of mutual fund schemes (open ended vs close ended, Equity, Debt,

Hybrid schemes and ETFs. Non-banking financial companies (NBFCs).

### **Unit V: Financial Services Industry**

Overview of financial services industry. Merchant banking – Pre and Post issue management, underwriting. Regulatory framework relating to merchant banking in India. Consumer and Housing finance.

### **Suggested Readings**

- Bhole, L.M., et. al. Financial Institutions and Markets .Tata McGraw Hill Publishing Company.
- Khan M.Y. and Jain P.K. Financial Services, Tata McGraw Hill.
- Khan M.Y. Indian Financial System–Theory and Practice, Vikas Publishing House.
- Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann Publications.

### **Additional Readings**

- Annual Reports of Major Financial Institutions in India.
- Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.
- Sharma G. L., & Singh Y.P., Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.

Note: Latest Editions of the text books may be used.



<b>B.Com.: Semester-V DSE-2 BCR513: Banking and Insurance</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To impart knowledge about the basic principles of the banking and insurance.

## Course Learning Outcomes

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

CO1: understand the meaning and scope of Banking with functions of Banks and their role into banking.

CO2: familiarize with the operations of Banking and various services and benefits.

CO3: get an insight of lending operations of banking and causes of NPAs into banking sector.

CO4: acquaint with the concept of Insurance through functions and fundamental principles of Insurance.

CO5: understand the types of Insurance and Regulatory framework of Insurance.

CO6: describe various instruments of banking & insurance sector.

<b>Unit I: Origin of banking</b>
Definition and function of banks, banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks; India's approach to Banking Sector reforms.
<b>Unit II: Operations of Banking</b>
Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking.
<b>Unit III: Loans and Advances</b>
Types of loans and advances, Advances against various securities; Securitization of Standard Assets; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes of NPA, Insolvency and Banking Code 2016 - Objectives & Features.
<b>Unit IV: Concept of Insurance</b>
Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance.

### **Unit V: Life and Non-Life Insurance**

Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Misspelling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialization of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999.

### **Suggested Readings**

- Weihrich and Koontz, et al: Essentials of Management; Tata McGraw Hill, New Delhi.
- Fred Luthans: Organizational Behaviour; McGraw Hill, New York.
- Hampton, David R: Modern Management; McGraw Hill, New York.
- Stoner and Freeman: Management; Prentice-Hall, New Delhi.
- Vinayakam N., Radhaswamy and Vasudevan SV; Insurance- Principles and Practice, S. Chand and Co. New Delhi.
- Mishra MN: Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.

Note: Latest edition of readings may be used.

**B.Com. : Semester-V  
DSE-2**

**BCR514: MANAGEMENT OF WORKING CAPITAL**

Teaching Scheme	Examination Scheme
Lectures: 3hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment –6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

The course aims to familiarize the commerce students with the needs of Working Capital in a business organization and management of current assets and liabilities at their optimum level.

### Course Learning Outcomes

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

- CO1: learn concept of working capital and its components.
- CO2: understand need of cash management.
- CO3: learn the determinants of credit policy.
- CO4: understand different techniques of Inventory Management.
- CO5: evaluate the different sources of working capital finance.
- CO6: understand factoring and financing mix.

<b>Unit I: Working Capital Policy</b>
Concepts of Working Capital, Components of Current Assets and Current Liabilities, Permanent and Variable Working Capital, Determinants of Working Capital, Operating and Cash Conversion Cycle, Estimation of Working Capital.
<b>Unit II: Cash Management</b>
Facets of Cash Management, Motives for Holding Cash, Factors Determining Cash Needs, Cash Budgeting, Cash Management models – Baumol’s model and Miller-Orr’s model.
<b>Unit III: Receivables Management</b>
Objectives, Credit Policy: Nature and Goals, Optimum Credit Policy, Credit Policy Variables, Credit Evaluation. Sound Credit Policy – Credit Standard, Credit Period, Cash Discounts and Collections.
<b>Unit IV: Inventory Management</b>
Nature of Inventories, Need to Hold Inventories, Objectives of Inventory Management, Costs and Benefits of Inventory Inventory Management Techniques, Inventory Control Systems.
<b>Unit V: Working Capital Finance</b>
Determining Financing Mix –Matching, Conservative and Aggressive Approaches; Costs and Risks of Financing Working Capital Accruals, Trade Credit and other current liabilities, Working Capital Advance by Commercial Banks, Short-term Loans from Financial Institutions, Commercial Paper., Factoring.

## Suggested Readings

- Pandey I.M., Financial Management, Vikas Publication, New Delhi.
- Prasanna Chandra, Financial Management-Theory and Practice, Tata Mcgraw Hill, New Delhi.
- Sehall, Lawrence D and Charles W Haley, Introduction to Financial Management, Mcgraw Hill, New York.
- Bechler, Pant, J, Contemporary Cash management, Principles, Practices and Perspectives, Johnwiley & Sons, New York.
- Parashar, S.P. Liquidity Management –Principles and Practices of Managing Cash Flow-Vision Books, New Delhi.

## Additional Readings

- Singh, S.P. and Singh S., Financial Analysis for Credit Management in Banks, Vikas, New Delhi.
- Mehta D.R., Working Capital Management, Prentice Hall , N.J.
- Van Horne, James, C, Financial Management and Policy, Prentice Hall of India, New Delhi.
- Kulkarni, P.V. Financial Management, Himalaya, Bombay.
- Kuchhal, S.C. Financial Management : An Analytical and Conceptual Approach, Chaitanya, Allahabad.
- Bhattacharya Hrishikesh, Working Capital Management, Prentice Hall of India, New Delhi.

Note: Latest Editions of the text books may be used.

<b>B.Com.: Semester-V DSE-3 BCR515: ADVERTISING AND PERSONAL SELLING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test –12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.

## Course Learning Outcomes

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

- CO1: understand the communication objectives behind advertising and promotions.
- CO2: understand the various advertising and media elements in the advertising decisions.
- CO3: identify the ethical and legal issues of advertising.
- CO4: comprehend the importance and role of personal selling.
- CO5: understand the process of personal selling.

<b>Unit I: Introduction to Advertising</b>
Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection- basis; Methods of setting of Advertising Budget.
<b>Unit II: Advertising: Message and Media Decisions</b>
Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.
<b>Unit III: Advertising Effectiveness and Institutional Framework</b>
Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post-testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).
<b>Unit IV: Introduction to Personal Selling</b>
Concept of Personal Selling and Salesmanship; Qualities of a good salesperson; Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling. Buying Motives
<b>Unit V: Personal Selling Process</b>
Prospecting,; Pre Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit

## Suggested Readings

- Belch, G. E., M. A. Belch and Purani K. (2009), Advertising and Promotion: An Integrated Marketing Communications Perspective, McGraw Hill Education.
- Buskirk, R. A. B. D. Buskirk, F. A. Russell (1988), Selling: Principles and Practices, McGraw-Hill.
- Gupta, Ruchi (2017), Advertising. Scholar Tech Press.
- Futrell, Charles (2013), Fundamentals of Selling, McGraw Hill Education.
- Kapoor, Neeru. Advertising and Personal Selling. Pinnacle Learning
- Sharma, Kavita (2018), Advertising: Planning and Decision Making, Taxmann Publication Pvt. Ltd.

## Additional Reading

- Castleberry, S.B. and Tanner, J. F. (2013), Selling: Building Relationships, McGraw Hill Education.
- Shah, Kruti and A. D'Souza (2008), Advertising and Promotions: An IMC Perspective, McGraw Hill Education.

Note: Latest edition of the books should be used.

<b>B.Com.: Semester-V DSE-3 BCR516: RURAL MARKETING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The course aims to help students understand the concept of Rural Marketing and to help them acquire knowledge and develop skills required to appreciate the role of rural sector in Indian economy.

## Course Learning Outcomes

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

- CO1: apply the concept of Rural Marketing.
- CO2: understand of Rural Economy and Environment.
- CO3: knowledge of Social and cultural aspects in rural India.
- CO4: promote Innovations in rural marketing.
- CO5: understand the applications of marketing to rural marketing.
- CO6: exposure to the rural marketing environment and rural markets.

<b>Unit I</b>
Rural Marketing : Characteristics and Dimensions of Rural Markets - Rural Market Profile - Rural Market in India - Size and Scope - Environment and Emerging Profile of Rural Markets in India - Constraints in Rural Marketing and strategy to overcome the constraints.
<b>Unit II</b>
Rural Market Segmentation, Targeting and Positioning - Basis and Strategies - Consumer Behavior in Rural Markets - Approach to Rural Markets of India - Marketing Research.
<b>Unit III</b>
Rural Market Behavior: Rural consumer dimensions - Rural Demand Dimension - Tapping the Rural Markets. Marketing Mix for Rural Marketing - Product Planning for Rural Products - Pricing Methods and Strategies for Products of Rural Markets Product Management in Rural Markets.
<b>Unit IV</b>
Channels of Distribution: Distribution pattern and methods in rural markets - Special characteristics of rural channels - Channel management in rural markets - Managing physical distribution in rural markets - Storage, warehousing and transportation.
<b>Unit V</b>
Marketing Communication in Rural Markets: Promotion as a component in marketing communication - Advertising and sales promotion for rural markets - Major challenges in Media planning - Sales force management in rural markets - Selecting the Media Mix - Evaluation of promotional activities.

## Suggested Readings

- C. S. G. Krishnamacharyulu, Lalitha Ramakrishnan, Rural Marketing: Text and Cases, Pearson Education, 2009.
- Pradeep Kashyap, Rural Marketing, 3e Perason Education, 2016.
- Balram Dogra and Karminder Ghuman, Rural Marketing, TMH, 2009.
- Sanal Kumar Velayudhan, Rural Marketing, 2e Sage publications, 2012.
- TP Gopaldaswamy, Rural Marketing, Environment, problems and strategies, 3e Vikas Publications, 2016.

Note: Latest edition of readings may be used.



<b>B.Com.: Semester-V</b>	
<b>AECC</b>	
<b>BCR541: SUMMER INTERNSHIP PROJECT</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 0 hrs/Week	Class Test – 0 Marks
Tutorials: 0 hr/Week	Teachers Assessment – 30 Marks
Credits: 4	Attendance – 0 Marks
	End Semester Exam – 70 Marks

## Course Objective

To expose students to industry practices and help them to face the challenges in this rapidly changing world, internship training is crucial. The purpose of the Internship is to provide students with an authentic learning environment for integrated and holistic education. The work carried out by the student in the internship should be relevant to the areas of accounting/finance /investment/banking /insurance/ auditing & taxation, etc.

## Course Learning Outcomes

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

- CO1: gain experiential learning.
- CO2: gain working experience in an actual workplace environment.
- CO3: integrate theory and practice, and to understand the limitations of their current knowledge.
- CO4: work in a team and to collaborate with people with diverse background.
- CO5: broaden their social and cultural experience, and to develop their social and cultural values.
- CO6: prepare for their life-long career.

**Duration and Time of Internship:** The duration for summer internship shall be 1 month which will commence after the end of the fourth semester.

Evaluation: 100 marks, which will be converted into 4 credits.

## Evaluation Pattern

### Assessment and Evaluation:

- a) Each student should undertake an internship study of the organization for a period of 1 month during June/July or during the summer vacation at the end of the fourth semester.
- b) This study will help the student to have a clear knowledge of what an organization is & the major factors that lead to the structuring of the organization & how good an organization structure will enable in achieving the objectives effectively & efficiently. The study will also reinforce the theoretical knowledge acquired in terms of applications.
- c) The faculty mentor will be assigned to each student by the department.
- d) The study should cover the following topics :
  - a. Profile of the organization.
  - b. Mission, objectives & strategies of the organization.
  - c. Organization design & structure.

- d. Policies & procedures followed.
  - e. Products, competitors.
  - f. SWOT analysis of the organization.
  - g. Key result areas of the organization.
  - h. Sales development.
  - i. System of accounting followed.
  - j. Significant factors for success.
  - k. Performance appraisal system.
  - l. Financial highlights.
  - m. Future plans for the growth of the organization.
  - n. Sustainability, etc.
- e) Students should interact with the faculty mentor & report the progress made.
- f) The Internship report has to be submitted latest by September 30<sup>th</sup> which will be evaluated for 100 marks and carries four credits.

<b>B.Com. : Semester-VI</b>	
<b>BCR601: FINANCIAL MANAGEMENT</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment –6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To familiarize the students with the principles and practice of financial management.

## Course Learning Outcomes

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

CO1: explain the nature and scope of financial management as well as time value of money

CO2: understand risk return trade off.

CO3: analyze capital budgeting process and capital budgeting techniques.

CO4: estimate various capital structure theories and factors affecting capital structure decisions in a firm.

CO5: critically examine various theories of dividend and factors affecting dividend policy.

CO6: evaluate working capital requirement of a business.

<b>Unit I: Financial Management</b>
Financial goals; Profit v/s wealth maximization; financial functions - investment, financing, and dividend decisions; financial planning.
<b>Unit II: Capital Budgeting</b>
Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.
<b>Unit III: Cost of Capital and leverage analysis</b>
Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital. Operating, Financial and combined Leverage.
<b>Unit IV: Capital Structure</b>
Theories and determinants Dividend Policies: Issues in dividend policies; Walter's model, forms of dividends and stability in dividends, determinants.
<b>Unit V: Management of Working Capital</b>
Management of Working Capital: Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements; Overview of cash, receivables, and inventories management.

## Suggested Readings

- Van Home J.C: Financial Management and Policy; Prentice Hall of India, New Delhi.
- Van Home J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi.
- Khan M.Y.and Jain P.K: Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.
- Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
- Pandey I.M: Financial Management: Vikas Publishing House, New Delhi.
- Brigham E.F, Gapenski L.C., and Ehrhardt M.C: Financial Management -Theory and Practice; Harcourt College Publishers, Singapore.
- Bhalla V.K.: Modern Working Capital Management, Anmol Pub, Delhi.

Note: Latest Editions of the text books may be used.

<b>B.Com.: Semester-IV</b>	
<b>BCR602: E-COMMERCE</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To enhance skills for effective and contemporary applications of E-commerce.

## Course Learning Outcomes

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

- CO1: understand the basics of E-commerce, current and emerging business models.
- CO2: familiarize with basic business operations such as sales, marketing, HR etc. on the web.
- CO3: enhance the students' skills for designing and developing website.
- CO4: understand & operate different E-payment methods.
- CO5: identify the emerging modes of E-payment.
- CO6: understand the importance of security, privacy, ethical and legal issues of E-commerce.

### Unit I: Introduction to E-Commerce

Concepts and significance of E-commerce, driving forces of E-commerce. E-commerce business models - key elements of a business model and categories. Mechanism Dynamics of World Wide Web and internet-evolution and features; Design and launch of E-commerce website - decisions regarding selection of hardware and software; Outsourcing vs in house development of a website.

### Unit II: Online Business Transactions

Rationale of transacting online, E-commerce applications in various industries (banking, insurance, payment of utility bills and others), E-marketing, E-tailing, online services, E-auctions, online portal, online learning, E-publishing and E-entertainment, online shopping.

### Unit III: Website Designing

Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.

### Unit IV: E-payment System

E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures-procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House; Automated Ledger Posting.  
Emerging modes and systems of E-payment (MPaisa, PayPal and other digital currency).E- payments risks.

**Unit V: Security and Legal Aspects of E-commerce**

E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Information Technology Act 2000 - provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.

**Practical**

Designing a Web Page in Notepad and HTML.

**Suggested Readings**

- Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. “Business on the Net: An Introduction to the whats and hows of E-commerce.” Macmillan India Ltd.
- Bajaj KK, Debjani Nag “E-Commerce. Tata McGraw Hill Company” New Delhi
- Chhabra, T.N., Jain, Hem Chand, Jain, Aruna. “An Introduction to HTML” Dhanpat Rai & Co
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. E- Business and E- commerce for Managers. Pearson Education.
- Diwan, Parag and Sharma, Sunil “ Electronic commerce- A manager’s Guide to E- Business”, Vanity Books International ,Delhi
- Elias M. Awad “Electronic Commerce from vision to fulfillment” Third Edition PHI publications.
- Kosiur, David, “Understanding Electronic Commerce” Prentice Hall of India Private Ltd., New Delhi.
- Turban, E., et.al. “Electronic commerce: A Managerial perspective” Pearson Education Asia.
- Whiteley, David, “E-Commerce” McGraw Hill, New York.

**Additional Readings**

- IT Act 2000
- Kumar A. “ Cyber Laws” Book Age Publications, New Delhi.

Note: Latest edition of readings may be used.

**B.Com.: Semester-VI  
DSE-4**

**BCR611: FUNDAMENTALS OF INVESTMENT**

Teaching Scheme	Examination Scheme
Lectures: 3 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

To familiarize the students with different investment alternatives, introduce them to the basics of their analysis, valuation and investor protection.

### Course Learning Outcomes

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

- CO1: acquaint with the Investment Environment and concept of Return & Risk.
- CO2: develop the understanding of Bond valuation & role of Credit Rating agencies.
- CO3: understand the methods of Equity analysis approaches.
- CO4: analyze two securities portfolio using Harry Markowitz model and CAPM, Mutual Funds and Financial derivatives.
- CO5: examine investors' protection framework.
- CO6: understand investment decision process.

<b>Unit I: The Investment Environment</b>
The investment decision process. Types of Investment-Commodities, Real Estate and Financial Assets. The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information. Return and Risk: Concept, Calculation, Trade off between return and risk, Impact of taxes and inflation on return.
<b>Unit II: Fixed Income Securities</b>
Bond Fundamentals, Estimating bond yields, Bond Valuation, Types of bond risks. Default risk and credit rating.
<b>Unit III: Approaches to Equity Analysis</b>
Fundamental Analysis, Technical Analysis, Valuation of Equity Shares.
<b>Unit IV: Portfolio Analysis and Financial Derivatives</b>
Portfolio management. CAPM, Portfolio Risk and Return, Mutual Funds, overview of Financial Derivatives- Forwards, Futures & Options.
<b>Unit V: Investor Protection</b>
Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' education and awareness.

## Suggested Readings

- Introdu Mayo, An Introduction to Investment. Cengage Learning.
- Rustagi, R.P., Investment management. Sultan Chand, New Delhi.
- Singh, Y.P., Fundamentals of Investment management. Galgotia Publications.
- Tripathi, Vanita, Fundamentals of Investments. Taxmann.

## Additional Readings

- Jones, C.P., Investment Analysis and Management. Wiley.
- Videos of Eugene Fama on the history of Finance.
- Vohra, N.D., and Bagri, Future and Options. McGraw Hill

Note: The latest edition of text books may be used.

Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes.



<b>B.Com.: Semester-VI DSE-4 BCR612: CONSUMER BEHAVIOR</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The basic objective of this course is to develop and understanding about the many aspects of consumer behaviour and its applications in marketing.

## Course Learning Outcomes

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

- CO1: identify the dynamics of human behaviour and the basic factors that influence the consumer's decision process.
- CO2: explore and compare the core theories of consumer behaviour in both consumer and organisational markets.
- CO3: appraise models of Consumer Behaviour and determine their relevance to marketing situations.
- CO4: apply knowledge acquired on consumer behavior and marketing research by using selected marketing research techniques to analyse consumer behaviour.
- CO5: explore how marketing tactics are used to influence consumer behavior and used for marketing management decisions.
- CO6: assess the components and stage of the group decision-making process.

<b>Unit I: Introduction to Consumer Behaviour</b>
Introduction to CB: Difference between consumer & Customer, Meaning, nature, applications & scope; Specific Models of Consumer behavior: -Economic Man, Sociological, Psychoanalysis, Nicosia and Harvard Sheth Model.
<b>Unit II: Determinants of Consumer Behavior</b>
Individual determinants of Consumer Behavior: Motivation, Consumer Perception, Learning, Attitude, Personality, Self-concept. External Influences on Consumer Behavior: Culture, Subcultures, Social Class, Reference Group and Family Influences
<b>Unit III: Industrial Buying Behaviour</b>
Industrial Buying Behaviour: Industrial Marketing, Differences between Industrial Markets and Consumer Markets. Differences between Organizational Buying Process and Consumer Decision Process;
<b>Unit IV: Family Buying Behaviour</b>
Celebrities as Reference group, Concept of family and family life-cycle, Family Buying Decisions.
<b>Unit V: Online Buying</b>
Online Consumer Buying, Consumer experience, Online customer journey, consumer touch point; Rural Consumer Buying.

### **Suggested Readings**

- Belch, G. E., M. A. Belch and Purani K. (2009), Advertising and Promotion: An Integrated Marketing Communications Perspective, McGraw Hill Education.
- Buskirk, R. A. B. D. Buskirk, F. A. Russell (1988), Selling: Principles and Practices, McGraw-Hill.
- Gupta, Ruchi (2017), Advertising. Scholar Tech Press.
- Futrell, Charles (2013), Fundamentals of Selling, McGraw Hill Education.
- Kapoor, Neeru. Advertising and Personal Selling. Pinnacle Learning
- Sharma, Kavita (2018), Advertising: Planning and Decision Making, Taxmann Publication Pvt. Ltd.

### **Additional Readings**

- Castleberry, S.B. and Tanner, J. F. (2013), Selling: Building Relationships, McGraw Hill Education.
- Shah, Kruti and A. D'Souza (2008), Advertising and Promotions: An IMC Perspective, McGraw Hill Education.

Note: Latest edition of the books should be used.

<b>B.Com: Semester-VI DSE-5 BCR613: International Business</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The objective of this course is to familiarize students with various and concepts issues that are relevant to International Business.

## Course Learning Outcomes

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

- CO1: understand the basic concepts related to International Business.
- CO2: understand the role of various international institutions in Global business.
- CO3: analyze effective application of various International theories.
- CO4: understand the concepts of various exchange rates in international business.
- CO5: be able to analyze the various key terms related to International production.
- CO6: be able to understand various issues related to Indian International market.

<p><b>Unit I: Introduction to International Business</b></p> <p><b>Globalization and its growing importance in world economy;</b> Impact of globalization; International business contrasted with domestic business - complexities of international business; Internationalization Stages and Orientations. Modes of entry into international business.</p> <p><b>International Business Environment:</b> National and foreign environments and their components - economic, cultural and political-legal environments; Global trading environment - recent trends in world trade in goods and services; Trends in India's foreign trade.</p>
<p><b>Unit II: Theories of International Trade</b></p> <p><b>Theories of International Trade:</b> Commercial Policy Instruments tariff and non-tariff measures; Balance of payment account and its components. WTO – Its objectives, principles, organizational structure and functioning, An overview of other organizations – UNCTAD, World Bank and IMF.</p> <p><b>Regional Economic Co-operation:</b> Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia.</p>
<p><b>Unit III:</b></p> <p><b>International Financial Environment:</b> International financial system and institutions; Foreign exchange markets, spot market, spot rate quotations, bid ask spreads, trading in spot market, cross exchange rates ; Forward market; Rate, long and short forward position, forward premium and discount, Arbitrage, Hedging and Speculation.</p>

**Foreign investments:** types and flows; Foreign investment in Indian perspective.

**Unit IV: International Business Operations**

Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiations.

**Unit V: Developments and Issues in International Business**

Developments and Issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations.

## Suggested Readings

- Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: Tata McGraw-Hill.
- Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge.
- Cherunilam, Francis. International Business: Text and Cases. Prentice Hall of India Ltd
- Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
- Justin, Paul. International Business. Prentice Hall of India Ltd.
- Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
- RBI. Report on Currency & Finance, various issues.
- Griffin, Ricky W. and Michael W. Pustay. International Business - A Managerial Perspective. Prentice Hall.
- V Sharan, International Business, Pearson Education. 10. Bennett, Roger. International Business. Delhi: Pearson.
- UNCTAD Reports.
- WTO, Annual Report, various issues.

Note: Latest edition of the books should be used.

<b>B.Com.: Semester-VI DSE-5 BCR614: ORGANIZATIONAL BEHAVIOR</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

Organizational Behaviour as a syllabus help to enable students to describe how people behave under different conditions and understand why people behave as they do; to provide the students to analyse specific strategic human resources demands for future action; to enable students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behaviour and improve results.

## Course Learning Outcomes

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

- CO1: understand the role of individual a micro & macro level.
- CO2: understand the functioning of organization & its effects on individual behavior.
- CO3: apply various psychological variables.
- CO4: minimize dispute at all level.
- CO5: develop a sense of empathy.
- CO6: comprehend the nature, functioning and design of organizations as social collectives.

<b>Unit I</b>
<b>Introduction:</b> Concept, nature, scope and importance of Organizational Behavior. Its interdisciplinary nature. Individual and group behavior. Emerging Challenges in OB.
<b>Unit II</b>
<b>Perception:</b> Definition and importance of perception, Perceptual process. <b>Attitude:</b> Concept of Attitude, Attitude and behavior, attitude formation, factors determining attitude formation, Attitude measurement.
<b>Unit III</b>
<b>Motivation:</b> Importance of Motivation. Theories of motivation – Maslow’s, Hertzberg’s, McClelland’s Expectancy theory Merits and demerits. <b>Learning:</b> Principles of learning. Factors in Human learning Theories of Learning.
<b>Unit IV</b>
<b>Inter-personal behaviour:</b> Importance of inter-personal relationships in organisations. Transactional analysis and its applications in organizations, Johari Window.

**Group Dynamics & Group Cohesiveness:** Concept of Groups & team. Types of Groups, Stages of Group Development, Group norms and roles, Leadership: concept of leadership, skills and styles and importance of leadership, Leadership theories, leader vs Boss, Indian leadership style and western leadership style in Business organization.

#### **Unit V**

**Conflict and Change:** Meaning and Process of conflict, causes, sources, consequences of conflict, conflict resolution strategies. Types of change, identification of the problem and implementation of change, resistance to change, overcoming resistance to change.

**Organizational Effectiveness:** Concept of organizational effectiveness, efficiency, effectiveness and productivity, approaches of organizational effectiveness, contributing factors of organizational effectiveness, Organizational development- concept and process.

### **Suggested Readings**

- Organizational Behavior: Luthans Fred, Tata McGraw Hill, 10th ed.
- Organizational Behavior: Robbins Stephen P., Pearson Education, 13th ed.
- Human Behavior at Work: Davis Keith, McGraw Hill Publications, 12th edition.
- Organizational Behavior: Prasad L M, S Chand Publication 8th ed.
- Organizational Behavior: Ashwathappa K., Himalaya Publishing House, 8th ed.

Note: Latest edition of readings may be used.

<b>B.Com.: Semester-VI</b>	
<b>DSE-6</b>	
<b>BCR615: INDUSTRIAL RELATION &amp; LABOUR LAWS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 3hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The course aims at familiarizing the students with the dynamics of labour management relationship in the context of the changing paradigm of globalizing organizations and knowledge workers and its related problems along with imparting basic knowledge of important industrial relations legislation in India

## Course Learning Outcomes

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

CO1: understand the meaning and importance of establishing good industrial relations.

CO2: explain the role of trade unions and important provisions of Trade Unions Act.

CO3: apply the knowledge of Industrial Dispute Act for settlement of disputes and grievances.

CO4: understand and apply the schemes of insurance available for defined set of employees under Employee State Insurance Act.

CO5: understand and follow the legal structure provided for payment of provident fund, fair wages, bonus and gratuity to employees as prescribed under various labour laws.

CO6: design and understand the calculation and payment of compensation under the Employees Compensation Act 1923.

### Unit I: Introduction to industrial relations

Meaning, Factors / Determinants Scope, Objectives, Parties / Actors to industrial relations, requirements of successful industrial relations I.R. Policy in India, Effect of social, technological, political & economical factors on industrial relations.

### Unit II: Trade union and Collective Bargaining

Meaning, Characteristics, objectives functions, types, growth and development of Trade Union movement in India, Recognition of a Union, Rights & responsibilities of registered Union, Central Organisations of Indian trade unions- INTUC, HMS, UTUC, BMS, problems of Indian trade unions, ILO and India, Main Provisions of the Trade Unions Act. 1926. Collective Bargaining- Meaning features, scope, importance, collective bargaining process.

### Unit III: Industrial Dispute and Factories Act

Industrial disputes- Meaning, forms, causes consequences, prevention, settlement and machinery of Industrial disputes. Main provision of industrial disputes Act 1947, Standing Orders. Grievances Handling disciplinary action, domestic enquiry, Arbitration, Adjudication, Factories act-1948.

**Unit IV: Labour Laws-I**

The Employees Provident Fund & Miscellaneous Provisions Act 1952- Important Definitions; Schemes under the Act – Employees’ Provident Fund Scheme; Employees’ Pension Scheme 1995, Employees State Insurance Act 1948 - Objects and Applicability of the Scheme; Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement; ESI Corporation, Standing Committee and Medical Benefit Council; Contributions; Adjudication of disputes.

**Unit V: Labour Laws-II**

Payment of Wages Act 1936 – Important Definitions, Wages; Responsibility for Payment of Wages; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines. Payment of Bonus Act 1961 –Important definitions, determination of bonus, calculation of bonus, eligibility for bonus, disqualifications for bonus, payment of minimum and maximum bonus. Payment of Gratuity Act- 1972- Applicability and non- applicability of the Act; Definitions, payment of gratuity; forfeiture of gratuity; employer’s duty to determine and pay gratuity; recovery of gratuity; penalties. Employee’s Compensation Act 1923- Important Definitions; employer’s liability for compensation; amount of compensation; contracting; commissioner.

**Suggested Readings**

- Mamoria C.B(2007)., Dynamics of Industrial Relations in India, Himalaya Publishing House, New Delhi.
- Monappa Arun(2012), Industrial Relations in India, TataMcGraw Hill.
- Sinha P.R.N, Sinha Indu Bala, Shekhar Seema Priyadarshini (2004)., Industrial Relations, Trade Unions and Labour Legislation. Pearson.
- Giri V. V., Labour Problems in India Industry.
- Malik, K. L. (2017). Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.
- Sharma, J. P. (2018). Simplified Approach to Labour Laws. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, Avtar. (2017). Introduction to Labour and Industrial Laws.Nagpur. Wadhwa and Company.

Note: Latest edition of readings may be used.



**B.Com.: Semester-VI  
DSE-6  
BCR616: STRESS MANAGEMENT**

Teaching Scheme	Examination Scheme
Lectures: 3hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 4	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

Stress is a common word used today in the everyday walk of life. This course will enable students to understand the cause and effects of stress. It will help students gain knowledge about how to cope with stress and change potential stressors to enrich their lives.

## Course Learning Outcomes

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

- CO1: to define stress, identify stressors and their origin.
- CO2: to understand the role of physiological mechanisms of stress.
- CO3: to identify the stress-related illness.
- CO4: to develop a better understanding of different coping strategies and relaxation techniques.
- CO5: to identify the causes and effects of stress in the Workplace.
- CO6: to understand the different types of training in an organization.

<b>Unit I: Introduction</b>
What is stress? Types and Sources of Stress; Symptoms of Stress. Theories of stress: Flight or Fight Response; General Adaptation Syndrome; Cognitive Appraisal; Person-Environment Fit; Diathesis Stress Model
<b>Unit II: Stress and Health</b>
Stress and Health: Role of Adrenal Gland; Moderators of stress; Lifestyle diseases related to stress – Cardiovascular Disorder, Allergies, Digestive System Disorder, Recurrent Headache, and Cancer.
<b>Unit III: Stress in the Workplace</b>
What is Mental Health? Occupational Health Psychology; Job satisfaction and feelings of control; Individual Differences in stress response; Work-Family Conflicts; Causes and Effects of Stress in Workplace; creating a positive environment in the Workplace.
<b>Unit IV: Coping with Stress</b>
Meaning and Definition; Styles of Coping; Individual differences in Coping; Stress Management – Medical and Behavioural Approaches; Breathing Exercise; Systematic Desensitization; Progressive Muscle Relaxation Techniques; Meditation; Mindfulness and Cognitive Restructuring.
<b>Unit V: Training in Organisations</b>
Overview of Training; Learning; KSA; Competencies; Training, Development, and Education; Training that motivates adults to learn; Development of Training and Implementation.

## Suggested Readings

- Baron, R. A., and Mishra, G. (2016). Psychology. 5<sup>th</sup> Edition. New Delhi: Pearson Publisher.
- Ghosh, M. (2015). Health Psychology: Concepts in Health and Well-being. New Delhi: Dorling Kindersley (India) Pvt. Ltd.
- Schultz, D., and Schultz, S. E. (2009). Psychology and Work Today. 8<sup>th</sup> Edition. New Delhi: Pearson Publisher.
- Piperopoulos, G. P. (2017). Control your Stress & Manage your Time. 1<sup>st</sup> Edition. Retrieved from [www.bookboon.com](http://www.bookboon.com)
- Blanchard, P. N., and Thacker, J. W. (2009). Practical Training: Systems, Strategies, and Practices. 3<sup>rd</sup> Edition. New Delhi: Pearson Publisher.

Note: Latest edition of readings may be used.