

SYLLABUS
for
Choice Based Credit System
(CBCS)

On the basis of
Outcome Based Education
(OBE)

BACHELOR OF COMMERCE
ACCOUNTS HONOURS

CC/DSE/GE/AECC(HINDI/ENG/ENVIR SC)/SEC(IRS)



PATNA WOMEN'S COLLEGE

Autonomous

PATNA UNIVERSITY

3rd Cycle NAAC Accredited at 'A' Grade with CGPA 3.58/4
"College with Potential for Excellence" (CPE) Status Accorded by UGC

Vision

Rooted in the life, vision and teachings of Jesus Christ and inspired by Mother Veronica, the foundress of the Apostolic Carmel, Patna Women's College strives to become a centre of academic excellence in higher education, social responsibility, and empowerment of women.

Mission Statement

Patna Women's College, the first college for women in Bihar, is committed to the holistic development of women so as to make an effective contribution to the creation of a better society.

To this end, we strive

- To become a center of excellence in higher education for women in an atmosphere of autonomy.
- To excel in teaching-learning, research, and consultancy.
- To provide education that promotes capacity building and holistic development of a person.
- To offer subjects for competency building and motivate/animate a workforce imbued with human values.
- To promote patriotism, communal harmony and cultural integration to maintain a free and peaceful atmosphere on the campus.
- To train the students in creative arts, social service, critical thinking, and leadership in order to make an effective contribution to the creation of a new and value-based society.
- To create women leaders and to make them agents of social change.
- To develop skill oriented and value-based courses, for the all-round development of individuals.
- To promote academic exchange and academia-industry interface.
- To form young women who are 'always wise' and who will dare to 'go ahead and conquer knowledge' through, competence, commitment, delicate conscience, and compassion.

B.COM. (Honours)

Note: 1 credit = 15 hours

1. Theory paper: 6 credits each (5 Theory and 1 Tutorial).
2. Tutorial group of each theory paper should have a group size of 8 students.
3. Practical paper: 6 credits each (4 Theory and 2 Practical).
4. Practical paper will not have tutorials.

Core Courses (6 credits each)

Core Course: A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core Course.

Semester I

1. Financial Accounting
2. Business Organisation and Management

Semester II

3. Business Law
4. Business Mathematics and Statistics

Semester III

5. Company Law
6. Income Tax Law and Practice
7. Computer Applications in Business

Semester IV

8. Corporate Accounting
9. Cost Accounting
10. Human Resource Management

Semester V

11. Management Accounting
12. GST and Custom Laws

Semester VI

13. Audit and Corporate Governance
14. International Business

Generic Elective Papers (GE) (6 credits each)

Generic Elective (GE) Course: An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is called a Generic Elective.

P.S.: A core course offered in a discipline/subject may be treated as an elective by other discipline/ subject and vice versa and such electives may also be referred to as Generic Elective.

Semester I

1. Micro Economics

Semester II

2. Business Statistics

Semester III

3. Macro Economics

Semester IV

4. Indian Economy

Discipline Specific Elective (DSE) (6 credits each)

Discipline Specific Elective (DSE) Course: Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective. The University/Institute may also offer discipline related Elective courses of interdisciplinary nature (to be offered by main discipline/subject of study).

Semester V

DSE-1

1. Financial Management / Banking and Insurance

DSE-2

2. Corporate Tax Planning / Financial Markets, Institutions and Financial Services

Semester VI

DSE-3

3. Fundamentals of Investment / Consumer Affairs and Customer Care

DSE-4

4. Business Research Methods and Project Work/Industrial Relations and Labour Laws.

Skill Enhancement Course (SEC)(2 Credits)

Skill Enhancement Courses (SEC): These courses may be chosen from a pool of courses designed to provide **value-based and / or skill-based knowledge.**

Semester III

1. Inter Religious Studies (Value based)

Semester IV

2. E-Commerce (Skill based)

B.COM. (Accounts Hons.) CBCS Syllabus

Sem	Core Course (14) <u>6 Credits</u> <u>each</u>	Ability Enhancement Compulsory Course AECC (2) <u>2 Credits</u> <u>each</u>	Skill Enhancement Course SEC (2) <u>2 Credits</u> <u>each</u>	Discipline Specific Elective DSE (4) <u>6 Credits</u> <u>each</u>	Generic Elective GE (4) <u>6 Credits</u> <u>each</u>
I	BCOM CC101: Financial Accounting	English/MIL Communication / Environmental Science			BCOM GE101: Micro Economics
	BCOM CC102: Business Organisation And Management				
II	BCOM CC203: Business Law	English/MIL Communication / Environmental Science			BCOM GE202: Business Statistics
	BCOM CC204: Business Mathematics and Statistics				
III	BCOM CC305: Company Law		IRS SEC301: Inter-Religious Studies (Value based)		BCOM GE303: Macro Economics
	BCOM CC306: Income Tax Law & Practice				
	BCOM CC307: Computer Application In Business				

IV	BCOM CC408: Corporate Accounting		BCOM SEC402: E-Commerce (P) (Skill based)		BCOM GE404: Indian Economy
	BCOM CC409: Cost Accounting				
	BCOM CC410: Human Resource Management				
V	BCOM CC511: Management Accounting			BCOM DSE501: Financial Management/ Banking & Insurance BCOM DSE502: Corporate Tax Planning / Financial Markets, Institutions & Financial Services	
	BCOM CC512: GST & Custom Laws				
VI	BCOM CC613: Audit And Corporate Governance			BCOM DSE603: Fundamentals of Investment / Consumer affairs & customer care BCOM DSE604: Business Research Methods And Project Work/ Industrial Relations and Labour Laws.	
	BCOM CC614: International Business				

Course Structure for B.COM. (Hons.)

Semester – I	Semester – II
BCOM CC101: Financial Accounting	BCOM CC203: Business Law
BCOM CC102: Business Organization and Management	BCOM CC204: Business Mathematics and Statistics
ENG AEC101 : English Communication HIN AEC101 : Hindi Communication	EVS AEC202 : Environmental Science

BCOM GE101: Micro Economics	BCOM GE202: Business Statistics
Semester – III	Semester – IV
BCOM CC305: Company Laws	BCOM CC408: Corporate Accounting
BCOM CC306: Income Tax Law And Practice	BCOM CC409: Cost Accounting
BCOM CC307: Computer Applications in Business	BCOM CC410: Human Resource Management
IRS SEC301: Inter-Religious Studies	BCOM SEC402: E-Commerce
BCOM GE303: Macro Economics	BCOM GE404: Indian Economy
Semester – V	Semester – VI
BCOM CC511: Management Accounting	BCOM CC613: Audit and Corporate Governance
BCOM CC512: GST and Custom Laws	BCOM CC614: International Business
BCOM DSE501: Financial Management/ Banking and Insurance	BCOM DSE603: Fundamentals of Investment/ consumer Affairs and Customer Care.
BCOM DSE502: Corporate Tax Planning/Financial Markets, Institutions and Financial Services	BCOM DSE604: Business Research Methods And Project Work/Industrial Relations and Labour Laws.

Details of Credits for Courses under B.Com. Honours COMMERCE

Semester	Course	Theory	Practical	Tutorial	Total Credits
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I. Core Course (14 Papers) – 06 credits each

I	1. Financial Accounting	5	-	1	6
	2. Business Organisation And Management	5	-	1	6
II	3. Business Law	5	-	1	6
	4. Business Mathematics And Statistics	5	-	1	6
III	5. Company Law	5	-	1	6
	6. Income Tax Law And Practice	5	-	1	6
	7. Computer Applications In Business	4	2	-	6

IV	8. Corporate Accounting	5	-	1	6
	9. Cost Accounting	5	-	1	6
	10. Human Resource Management	5	-	1	6
V	11. Management Accounting	5	-	1	6
	12. Gst And Custom Laws	5	-	1	6
VI	13. Audit And Corporate Governance	5	-	1	6
	14. International Business	5	-	1	6

II. Elective Course – 06 credits each

	A. 1. Discipline Specific Elective- Dse(4 Papers)				
V	1. Financial Management/Banking & Insurance	5	-	1	6
	2. Corporate Tax Planning/Financial Markets, Institutions & Financial Services	5	-	1	6
VI	3. Fundamentals of Investment/ Consumer affairs & customer care	5	-	1	6
	4. Business Research Methods and Project Work/ Industrial Relations and Labour Laws.	5	-	1	6
	B. 1. Generic Elective / Interdisciplinary (4 Papers)				
I	1. Micro Economics	5	-	1	6
II	2. Business Statistics	5	-	1	6
III	3. Macro Economics	5	-	1	6
IV	4. Indian Economy	5	-	1	6

III. Ability Enhancement Courses – 02 credits each

	1. Ability Enhancement Compulsory (AECC)				
I	English / Hindi Communication	2			2
II	Environmental Science	2			2
	II. Skill Enhancement Course (SEC)				
III	1. Inter Religious Studies	2	-	-	2
IV	2. E-commerce	-	2	-	2
	TOTAL				140

Institute should evolve a system/policy about ECA / General Interest / Hobby / Sports / NCC / NSS / related courses on its own.

* Wherever there is practical there will be no tutorial and vice-versa.

PROGRAM OUTCOME

Upon completion of the Commerce Graduate programme, the students will be able to achieve the following outcomes:

- PO1: Professional Knowledge:** Attain profound expertise in their discipline by understanding the functioning of business, their challenges and significance in the economy.
- PO2: Critical and Cognitive skills:** Engage in critical and cognitive thinking by analyzing situations and constructing and selecting viable solutions to solve problems.
- PO3: Environment and sustainability:** Understand the impact of the scientific solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development.
- PO4: Effective Communication:** Demonstrate familiarity with and ability to analyze both verbally and in writing issues and forms of contemporary art with a clear understanding of historical precedents.
- PO5: Research and Analysis:** Demonstrate analytical skill and proficiency in a range of tools and techniques used in research in commerce and management.
- PO6: Employability and higher Education:** Show proficiency in professional, employability and soft skills required for higher education and placements.
- PO7: Ethics:** Apply ethical principles and commit to professional ethics and responsibilities and norms of the humanitarian practice.
- PO8: Entrepreneurial activities:** Assess financial statement and create marketing strategies to start entrepreneurial activities.
- PO9: E-Commerce and Society:** Articulate familiarity with e-commerce application in modern day business and transparency in business to promote higher productivity in society.

PO10: Multidisciplinary Approach: Integrate academic curriculum with other co-curricular goals, such as career development, life-long learning, develop interdisciplinary learning and opportunity to extend their knowledge across all disciplines.

PO11: Nation Building: Introspect and evolve into dynamic and creative individuals capable of socially productive, constructive actions that positively impact our Nation and the World at large.

PROGRAM SPECIFIC OUTCOME

Upon completion of the program, the students will attain the ability to:

PSO1: Demonstrate an understanding of accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO2: Demonstrate the diverse knowledge of business laws, corporate laws, various tax issues, financial management and their applicability in finance, business and audit.

PSO3: Understand the application of mathematical and statistical tools in commerce, business and industry.

PSO4: Demonstrate the progress learning of various tax issues and tax reforms related to Individuals and Businesses.

PSO5: Demonstrate an understanding of financial management and fundamentals of investment and their applicability in business.

PSO6: Familiarity with e-commerce application in modern day business and computer applications in business management and risk bearing attitude & enterprising skill

B. Com (Honours) Details of CBCS Syllabus

Core Courses (6 credits each)

SEMESTER – I

BCOM CC101 : FINANCIAL ACCOUNTING

COURSE OUTCOME

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

- CO1:** Acquire the conceptual knowledge of financial accounting and about preparing accounts in different business organisations.
- CO2:** Analyse both quantitative and qualitative aspects of financial information.
- CO3:** Understand practical aspects of double entry and depreciation accounting as well as treatment of specific transactions like that of royalty, hire purchase, etc.
- CO4:** Understand application of accounting standards, techniques and methods for partnership business accounting.

SEMESTER – I

Core Course: A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

BCOM CC101 : Financial accounting		
PWC (Theory :5 Credits + Tutorial :1 credit)		
Unit	Topics to be covered	No. of hours
1	Theoretical Frame Work a) Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Basis of accounting, cash basis and accrual basis. b) The nature of financial accounting principles. Basic Concepts and Conventions - entity, money measurement, going concern, cost,	15

	<p>realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.</p> <p>c) Accounting Standards 1 to 10 : Concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard.</p>	
2	<p>Business Income</p> <p>a) Accounting for Non-Profit Organizations : Preparation of Income and Expenditure A/c and Balance Sheet.</p> <p>b) The nature of depreciation. The accounting concept of depreciation methods of computing depreciation, straight line method and diminishing balance method, change in the method of depreciation, Sinking Fund Method.</p> <p>c) Royalty Accounting</p>	20
3	Accounting for Hire Purchase and Installment Systems	15
4	<p>Accounting for Inland Branches</p> <p>a) Concept of dependent branches; accounting aspects; Independent branches : Concept – accounting treatment , important adjustment entries and preparation of profit and loss account and balance sheet.</p> <p>b) Accounting of Dissolution of the Partnership Firm. Including Insolvency of partners, sale to a Ltd. Company.</p> <p>c) Introduction to Insolvency Accounts.</p>	25
	Tutorials	15
	TOTAL	90

Reading List :

1. Shukla M.C. (2018). Tulsian, Financial Accounting, S. Chand & Co., New Delhi.
2. Grewal T.S. (2018). Jain, S.P., Financial Accounting, S. Chand & Co., New Delhi.

3. Gupta S.C., Narang K.L., Financial Accounting, Kalyani Publishers, New Delhi.
4. Maheswari S.N. (2018). Financial Accounting. Vikas Publishing House, New Delhi.
5. Shukla S.M. (2018). Financial Accounting, Sahitya Bhawan, Agra.
6. Mukherjee and Hanif (2017). Financial Accounting, Tata McGraw Hill, New Delhi.
7. Shukla and Gupta (2018). Financial Accounting, Sahitya Bhawan, Agra.
8. Robert N. Anthony, Davie Hawkins, Kenneth A. (2013). A Merchant Accounting : Text and Cases, McGraw Hill.

SEMESTER – I

BCOM CC102: BUSINESS ORGANISATION AND MANAGEMENT

COURSE OUTCOME

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

- CO1:** Have awareness of the global environment in which business operate.
- CO2** Learn critical thinking and problem skills to provide detailed concept and importance of Leadership in the organisation.
- CO3.** Understand the basic fundamentals of business environment and organisational theory.
- CO4.** Understand the fundamentals of functional areas of management.

AMM DSE502 : Business Environment PWC (Theory :5 credits + Tutorial: 1credits)		
Unit	Topics to be covered	No. of hours
1	Foundation of Indian Business: Spectrum of Business Activities, Manufacturing and Services Sector, India's Experience of Liberalisation and Globalisation, Technological Innovations and Skill Development, Make in India Movement, Social	15

	Multinational Corporations and Indian Transnational Cos. Social Responsibility and Ethics, Emerging Opportunities in Business, Franchising, Outsourcing, Contract Manufacturing and E-Commerce.	
2	Business Enterprises : Sole Proprietorship, One Person Co., Joint Hindu Family Firm, Partnership Firm, Joint Stock Co., Co-operative Society, Limited Liability Partnership, Choice of Form of Organization, Entrepreneurial Process – Idea Generation, Feasibility Study, Basic Consideration in Setting up a Business Enterprise.	15
3	<p>(a) The Process of Management: Planning, Decision Making, Strategy Formulation, Organising : Basic Considerations, Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority, Dynamics of Group Behaviour.</p> <p>(b) Functional Areas of Management: Conceptual framework of Marketing Management, Financial Management, and Human Resource Management.</p>	30
4	Leadership: Concept and Styles, Traits and Situational Theory of Leadership, Motivation, Concept and Importance, Maslow Need Hierarchy Theory, Herzberg Two Factors Theory, McGregor and Ouchi Theory, Control : Concept and Process, Communication : Process and Barriers, Transactional Analysis (TA), Johari Window, Change Management : Resistance to change and Strategies to manage change , conflict levels, Causes and resolution, Functional and Dysfunctional conflicts. Aspects of Emerging issues in Management.	15
	Tutorials	15
	TOTAL	90

Reading List :

1. Singh, B.P. & Chhabra. T.N. *Business Organisation and Management*, New Delhi : Sun India Publications.
2. Shankar, Gauri, *Modern Business Organisation*, New Delhi : Mahavir Book, Depot.
3. Tulsian, P.C. *Business Organisation and Management*, New Delhi : Pearson Education.
4. Kaul, V.K. (2018). *Business Organisation and Management*, Pearson Education, New Delhi.
5. Gupta C.B. *Modern Business Organisation*, Mayur Paper Books, New Delhi.
6. Basu, C.R. (2017). *Business Organisation and Management*, McGraw Hill Education.
7. Singh B.P. and Singh A.K. *Essentials of Management*, Excel Books.

SEMESTER – II

BCOM CC203 : BUSINESS LAW

COURSE OUTCOME

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

- CO.1.** Acquire basic knowledge of the important business legislations.
- CO.2.** Acquaint the students about the relevance of business law to Individuals and Businesses.
- CO.3.** Understand the relevance of business law and the role of law in an economic, political and social context.
- CO.4.** Gain knowledge of the legal environment in which a consumer and businesses operates, and to provide the student with knowledge of legal principles.

BCOM CC203 : Business Laws		
PWC (Theory :5 Credits + Tutorial :1 credit)		
Unit	Topics to be covered	No. of hours
1	(a) The Indian Contract Act, 1872. General Principle of Law of Contract.	35

15	<ul style="list-style-type: none"> (i) Contract – meaning, characteristics and kinds (ii) Essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent. (iii) Void agreements (iv) Discharge of Contract – Modes of discharge <p>(b) The Indian Contract Act, 1872 : Specific Contract</p> <ul style="list-style-type: none"> (i) Contract of Bailment and Pledge (ii) Contract of Agency – Methods of creating agency and termination of agency. <p>(c) Conveyancing and Drafting.</p>	15
2	<p>The Negotiable Instruments Act, 1881</p> <ul style="list-style-type: none"> a) Meaning and Characteristics of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Bouncing of Cheques 	15
3	<p>The Sale of Goods Act, 1930</p> <ul style="list-style-type: none"> a) Contract of Sale, meaning and difference between sale and agreement to sell b) Conditions and Warranties c) Transfer of ownership in goods d) Unpaid Seller – meaning and rights of an unpaid seller against the goods and the buyer . 	10
4	<p>Partnership Laws</p> <ul style="list-style-type: none"> (a) The Partnership Act, 1932 <ul style="list-style-type: none"> (i) Nature and Characteristics of Partnership (ii) Registration of firms (iii) Rights and Duties of Partners 	15

	(b) The Limited Liability Partnership Act, 2008 (an overview). (i) Salient features of LLP (ii) Difference between LLP and partnership, LLP and Company	
	Tutorials	15
	TOTAL	90

Reading List :

1. Kuchhal M.C. and Kuchhal Vivek (2018). *Business Book*, Vikas Publishing House, New Delhi.
2. Maleshwari and Maheswari, *Business Law*, National Publishing House, New Delhi.
3. Agrawal S.K., *Business Law*, Galgotia Pub. Co., New Delhi.
4. Goyel Bhushan kumar, and Jain Kinneri, *Business laws*.
5. Arora Sushma (2017). *Business Laws*, Taxmann Publication, New Delhi.
6. Tulsian P.C. (2017). Tulsian Bharat, *Business Laws*, McGraw Hill Education.
7. Singh Avtar (2018). *Business Law*, Vikash Publishing House, New Delhi.

SEMESTER – II

BCOM CC 204 : BUSINESS MATHEMATICS AND STATISTICS

COURSE OUTCOME

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

- CO.1** Acquire basic knowledge of mathematics and its applications in the field of commerce and industry.
- CO.2.** Gain acquaintance with wide ranging applications of statistical tools and techniques to commerce, economics and practical situations.
- CO.3.** Recognise the importance and value of mathematics and statistical thinking and approach to problem solving.
- CO.4.** Gain extensive understanding to statistic data and descriptive statistics.

BCOM CC204 : Business Mathematics And Statistics
PWC (Theory :5 Credits + Tutorial :1 credit)

Unit	Topics to be covered	No. of hours
1	Matrices & Determinants : Algebra of Matrices- Matrix operation- Business Applications. Expansion of Determinants and its properties. Minor and cofactors, Adjoint and inverse of square matrix. Solution of system of linear equations (having-unique solution and involving not more than three variables) by using matrix inversion method and by Cramer's rule.	15
2	Calculus: Mathematical functions:- Linear, Quadratic Polynomial, Exponential and logarithmic functions (Trigonometric function to be excluded) concept of limits and continuity of a function. Concept and rules of differentiation. Increasing and decreasing function. Maxima and minima in case of variables involving first and second order derivative. Application of differentiation to marginal analysis.	25
3	Mathematics of Finance : Rates of Interest: Nominal and effective rate of interests their interrelationship in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities like ordinary due, deferred, continuous, perpetual and their future and present values using different types of rates of interests. Depreciation of assets (General annuities to be excluded).	10
4	(a) A Brief Introduction to Linear Programming (b) Applied Statistics: Introduction, Correlation, Regression Analysis, Index Numbers and Time- Series Analysis.	25
	Tutorials	15
	TOTAL	90

Reading List :

1. Anthony, M. and Biggs N., *Mathematics for Economics and finance*, Cambridge University Press.
2. Prasad, Bindha and Mittal P.K. *Fundamentals of Business Mathematics*, Har anand Publications.
3. Mizrahi and John Sulliva. *Mathematics for Business and Social Sciences*, Wiley and Sons.
4. Budnie, P. (2017). *Applied Mathematics*, McGraw Hill Publishing Co.
5. Vohra N.D. (2017). *Business Mathematics and Statistics*, McGraw Hill Education (India Pvt. Ltd.)
6. Thukral J.K., *Mathematics for Business Studies*, Mayur Publications.
7. Singh J.K. (2015). *Business Mathematics*, Himalaya Publishing House.

SEMESTER – III**Core Courses (6 credits each)**

Core Course: A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

BCOM CC305 : COMPANY LAW**COURSE OUTCOME**

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

- CO.1.** Understand the concept of Company as a form of Business organisation.
- CO.2.** Acquaint with the legal norms relating to Companies.
- CO.3.** Understand the characteristics and types of Companies. Illustrating the duties and responsibilities of director as per compliances under Company's Act, 2013.
- CO.4.** Acquire knowledge on company meetings, internal & external affairs of management and provisions related to payments of Dividend & Books of Accounts.

BCOM CC305 : Company Laws PWC (Theory :5 Credits + Tutorial :1 credit)		
Unit	Topics to be covered	No. of hours
1	Introduction Characteristics of a Company; Types of Companies including Private and Public Company, Government Company, Foreign Company, One Person Company, Formation of Company, Promoters and their Legal Position.	10
2	Documents : Memorandum of Association and its alterations, Articles of Association, Prospectus, Misstatement in a prospectus; DeMat System.	20
3	Management and Meetings Classification of Directors, Additional, Alternate Director, Independent Director, Director Identification Number (DIN); Appointment of Directors, Disqualifications, Removal of Directors, Powers and Duties, Key Managerial Personnel (KMP), Meetings of Shareholders and Board, Types of Meeting, Requisites of a valid Meeting; Meetings through video conferencing, Corporate social Responsibility.	25
4	a. Dividends and Accounts Provisions relating to payment of Dividend, Provisions relating to Books of Account. b. Concept and Modes of Winding-up, NCLT.	20
	Tutorials	15
	TOTAL	90

Reading List :

1. Kuchhal M.C., *Modern Indian Company Law*, Shri Mahaveer Book Depo Publishers, Delhi.
2. Kapoor G.K. and Dhanuja Sanjay, *Company Law*, Bharat Law House, Delhi.
3. Chadha Reena and Chadha Sumant, *Corporate Laws*, Scholar Tech Press, Delhi.

4. Goward, L.C.B., *Principles of Modern Company Law*, Sweet and Maxwell.
5. Kumar Anil, *Corporate Laws*, Indian Book House, Delhi.
6. Singh Avtar, *Introduction to Company Law*, Eastern Book Company.
7. Ramaiya, *A Guide to Companies Act*, Lexisnexis, Wadhwa and Butters Worth.
8. A Compendium of Companies Act 2017, Along with rules, Taxmann Publication.

SEMESTER – III

BCOM CC306 : INCOME TAX LAW AND PRACTICE

COURSE OUTCOME

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

- CO.1.** Acquire basic knowledge of concepts, principles and provisions of Income-tax Act, 1961 and the relevant Rules.
- CO.2.** Gain practical skill and knowledge of Income Tax Law and Accounts and with the procedure on income tax assessment. Introducing the basic concept of Income Tax. To understand Residential status and tax liability of an individual. Understanding the exempted income under section 10.
- CO.3.** Understand the provisions and procedure to compute total income under five heads of income i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources. Also understanding the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.
- CO.4.** Understand the computation of tax liability of Individuals and Partnerships Firms.

BCOM CC306 : Income Tax Law and Practice		
PWC (Theory :5 Credits + Tutorial :1 credit)		
Unit	Topics to be covered	No. of hours
1	Basic Concept: Income, person, assessee, assessment year, previous year, gross total	8

	income, total income, permanent account number (PAN). Residential status: scope of total income on the basis of residential status & tax liability of an Individual.	
2	Exempted income under section 10. Computation of income under different heads. Salaries. Income from house property.	22
3	Profits and gains of business or profession, capital gains, income from other sources.	25
4	Total income and tax computation, deductions from gross total income, rebates and reliefs, computation of total income of individuals, Tax liability of individuals and Partnership Firms. Brief introduction to e-filing.	20
	Tutorials	15
	TOTAL	90

Reading List :

1. Singhanian, Vinod K. and Singhanian Monica, *Students Guide Income Tax*, University Edition, Taxmann Publication Pvt. Ltd., New Delhi
2. Ahuja , Girish and Gupta Ravi, *Systematic approach to income Tax*, Bharat Law house, Delhi.

Journal :

3. *Income Tax Reports*, Company Law Institute of India Pvt. Ltd., Chennai.
4. *Taxmann*, Allied Services Pvt. Ltd., New Delhi
5. *Current Tax Reporter*, Current Tax Reporter, Jodhpur.

Software :

6. Singhanian Vinod K., e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd., New Delhi.
7. 'Excel Utility' available at Income Tax India e-filing.gov.in.

SEMESTER – III

BCOM CC307 : COMPUTER APPLICATIONS IN BUSINESS

COURSE OUTCOME

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

- CO.1.** Understand the fundamentals of Information Technology and provide insights into dominant IT Applications and emerging IT Technologies. Navigate within workbook and worksheets.
- CO.2.** Understand work with formula and functions. Understand use of formula cell referencing. Sort and filter data.
- CO.3.** Use Excel functions to summarize quantitative data graphically, including scenario manager and pivot table and charts.
- CO.4.** Acquaint with Printing workbook and apply Excel and Excel add-ins to solve business problems.

BCOM CC307 : Computer Applications in Business PWC (Theory : 4 Credits + Practical : 2 Credits)		
Unit	Topics to be covered	No. of hours
1	Word Processing: Introduction to word processing, word processing concepts, use of Templates, working with word documents: (Opening and existing documents, saving, selecting text , editing text, finding and replacing text , closing, formatting, Checking and correcting spellings) Bullets and Numbering, Tabs, Paragraph formatting, Indent , Page Formatting, Header and footer, Mail merge including Linking with excel data base, tables: Formatting Table, inserting, filling and formatting Table Creating documents in the areas : mail merge including linking with Access data base, Handling tables, inserting Pictures and Video.	20
2	Preparing Presentations : Basics of presentations : slides, Fonts , Drawing, Editing , Inserting : Tables, Images, Text, Symbols, Design, Transition, Animation and Slide show.	10

3	Spreadsheet and its business applications : Spreadsheet concepts, Creating a workbook, Editing a workbook, Inserting, deleting work sheets, entering data in cell, Formula copying, Moving Data from selected cells, Handling Operators in Formula, Rearranging Worksheets, Project involving Multiple Spreadsheet, Organizing Charts and graphs, Printing Worksheets.	15
4.a	Creating spreadsheets in the area of: Loan and Lease statement Ratio Analysis Payroll statement Capital budgeting Depreciation accounting Graphical representation of data Frequency distribution and its statistical parameters Correlation and regression	15
4.b	An overview of Financial Accounting Package- Tally	
	Tutorials	15
	TOTAL	90

Reading List :

1. Rajaraman , V. *Introduction to Information Technology*. PHI
2. Eliason , A.L. *On-Line Business Computer* – Application Science Research Association Chicago
3. Leon , A., and Leon , M. *Fundamentals of Information Technology*. Leon . Vikas (4) Software manuals.
4. Sinha , Pradeep K., and Sinha , Preeti. *Foundation of Computing*. BPB Publication
5. Basandra , Suresh K., *Management Information System*. Wheeler Publication , New Delhi – Allahabad

SEMESTER – IV

BCOM CC408 : CORPORATE ACCOUNTING

COURSE OUTCOME

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

- C.O.1.** Acquaint with corporate accounting procedures and to understand the accounting patterns of various companies. Enabling the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act, IND-AS and IFRS.
- C.O.2.** Gain insight with accounting practices prevailing in the corporate world and to acquire a strong knowledge base in accounting for share capital and debentures issue.
- C.O.3.** Prepare the final accounts, accounts of insurance companies, banking companies, holding and subsidiary companies.
- C.O.4.** Develop the understanding regarding valuation of goodwill. Enhance the concept and accounting treatment for amalgamation and reconstruction of companies.

BCOM CC408 : Corporate Accounting PWC (Theory : 5 Credits + Tutorial : 1 Credit)		
Unit	Topics to be covered	No. of hours
1	Accounting for share Capital and Debentures Issue, Forfeiture and reissue of forfeited shares, Redemption of preference shares and Debentures.	10
2	(a) Final Account : Preparation of profit and loss account and balance sheet of corporate entities. (b) Liquidation of Company (Voluntary Liquidation only) (c) Accounts of Insurance Companies.	20
3	(a) Valuation of goodwill and valuation of shares concepts and calculation – simple problem only. (b) Banking Companies : Final Accounts.	25

4	(a) Amalgamation and Internal Reconstruction of Companies, Concepts and Accounting treatment as per Accounting Standard 14 (ICAI). Internal Reconstruction: Concept and Accounting. (b) Accounts of Holding and Subsidiary Companies, Preparation of Consolidated balance sheet with one subsidiary Company. (c) Introduction to IFRS.	25
	Tutorials	15
	TOTAL	90

Reading List:

1. Maheshwari S.N. (2018). Corporate Accounting, Vikas Publishing House, New Delhi.
2. Maheshwari S.K. (2018). *Corporate Accounting*, Vikas Publishing House, New Delhi.
3. Monga J.R., *Corporate Accounting*, Mayur Paper Books, New Delhi.
4. Jain S.P., *Corporate Accounting*, Kalyani Publishers, New Delhi.
5. Narang K.L., *Corporate Accounting*, Kalyani Publishers, New Delhi.
6. Shukla S.M. (2018). *Specialised Accounting*, Sahitya Publishing, Agra.
7. Mukherjee and Hanif (2017). *Corporate Accounting*, Tata McGraw Hill, New Delhi.

Note : Latest edition of text books may be used.

SEMESTER – IV

BCOM CC409 : COST ACCOUNTING

COURSE OUTCOME

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

- CO1.** Learn cost accounting as a separate system of accounting.
- CO2.** Develop an understanding for basis of distinction between financial accounting, cost accounting and management accounting.
- CO3.** Elaborate understanding in respect to all elements of cost is enhanced upon. Gain knowledge of cost accounting system and acquaint with the measures of cost control.
- CO4.** Acquire the pragmatic approach to the methods of costing like-unit costing, job costing, contract costing, process costing and service costing.

BCOM CC409 : Cost Accounting PWC (Theory : 5 Credits + Tutorial :1 credit)		
Unit	Topics to be covered	No. of hours
1	Introduction: Meaning, objectives and advantages of cost accounting, Difference between Financial, Cost and Management Accounting and Cost concepts and classifications, Role of a cost accountant in an organization, Importance of CMA as a career.	05
2	Elements of cost: (a) Materials: Material / inventory Control – Concept and techniques, Accounting and Control of purchases, Storage and issue of materials. Methods of pricing of Materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses. (b) Labour: Accounting and Control of Labour cost, time – keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.	15

3	Overhead: Classification, allocation apportionment and absorption of overhead. Under and over absorption, capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, (ABC) - Activity Based Cost allocation.	15
4	Method of costing, Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by products), Service costing (only transport). Accounting Systems, Integral and non-integral systems.	40
	Tutorials	15
	TOTAL	90

Reading List :

1. Jain, S.P, Narang K.L. (2016). *Cost Accounting*. Principles and Practise, PHI Learning.
2. Arora M.N. (2018). *Cost Accounting*. Principles and Practice, Vikash Publishing House, New Delhi.
3. Maheshwari, S.N. and Mittal S.N. *Cost Accounting*, Theory and Problems, Shri Mahavir Book Depo, New Delhi.
4. Tulsian, P.C. (2018). *Cost Accounting*, S. Chand and Company, New Delhi.
5. Agarwal, M.C. (2018). *Cost Accounting*, Sahitya Bhawan Publication, Agra
6. Charles T.H. (2018). Horngron, Srikant M. Datar, Madhav V. Rajan. *Cost Accounting*, A Managerial Emphasis, Pearson Education, New Delhi.

Note : Latest edition of text books may be used.

SEMESTER – IV

BCOM CC410 : HUMAN RESOURCE MANAGEMENT

COURSE OUTCOME

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

- CO1.** Understand basic nature and importance of human resource management.
- CO2.** Analyse the current theory and practice of recruitment and selection. Realizing the importance of performance management system in enhancing employee performance.
- CO3.** 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.
- CO4.** Understand the importance of human resources and their effective management in organizations. Utilise the knowledge to gain competitive advantage through people.

BCOM CC410 : Human Resource Management PWC (Theory :5 Credits + Tutorial :1 credit)		
Unit	Topics to be covered	No. of hours
1	Human Resource Management: Concept and Functions, Role of HR Manager, HR Policies ; Human Resource Information System.	15
2	Acquisition of Human Resource: Practical Approach in Human Resource Planning (case studies)- Job analysis job description and job specification, Recruitment concept and source; selection- concept and process; test and interview; placement induction, difference between recruitment and selection, Retention vs. Recruitment (Case studies)	15
3	(a) Training and Development; concept and Importance, Identifying Training and Development Needs, Evaluating Training Effectiveness; Training process outsourcing.	30

	(b) Maintenance: employee health and safety; employee welfare; social security, grievance handling and redressal industrial disputes causes and settlement machinery. (c) Brief introduction to Labour Laws.	
4	Performance appraisal, nature and objectives; Modern Techniques of performance appraisal; potential appraisal and employee counselling job changes-transfer and promotions. Compensation: Concept and policies; job evaluation method of wage payments and incentive plans, fringe benefits, performance linked compensation.	15
	Tutorials	15
	TOTAL	90

Reading List :

1. Gary Deslar (2018). *A Framework for Human Resource Management*. Pearson Education. New Delhi.
2. Chhabra, T.N. *Essentials of Human Resource Management*. Sun India Publication, New Delhi.
3. Biswajit Patta Nayak (2016). *Human Resource Management*, PHI Learning.
4. Neru Kapoor (2017). *Human Resource management*, Taxmann Publication.
5. Wreather and Davis (2018). *Human Resource Management*, Pearson Education, New Delhi.
6. Bohhendar and Snell (2013). *Principles of Human Resource Management*, Cengage Learning.
7. Ivancevich (2017). John M. *Human Resource Management*, McGraw Hill.

Note : Latest edition of text books may be used.

SEMESTER – V

BCOM CC511 : MANAGEMENT ACCOUNTING

COURSE OUTCOME

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

- CO1.** Understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Management Accounting.
- CO2.** Understand the concept of cash flow statement and financial statement analysis.
- CO3.** Develop professional competence and skill in application of accounting information for making managerial decisions.
- CO4.** Acquire thorough knowledge on the management accounting techniques in business decision making.

BCOM CC511 : Management Accounting PWC (Theory :5 Credits + Tutorial :1 Credit)		
Unit	Topics to be covered	No. of hours
1	Nature and scope of Management Accounting Meaning of Accounting-Definition – Meaning of Financial Accounting – Functions – Limitations - cost accounting, meaning definition,, objects, Importance, Advantages, management Accounting, Definition, characteristics, scope, objects/ functions, Management accounting Vs Financial Accounting, Management Accounting Vs. Cost Accounting, Advantages of Management Accounting.	10
2	(a) Financial Statement Analysis (b) Ratio Analysis Meaning of Ratio- Definition, objectives of ratio analysis, uses of ratio Analysis, limitations of ratio analysis, classification of ratios.	20

3	Funds Flow statement Meaning of funds flow- definition, functions, source of funds, uses of funds, uses of fund flow statement, managerial uses of funds flow statement , proforma for schedule of changes in working capital, funds from operations, proforma of funds flow statement.	15
4	(a) Cash Flow Statement : Meaning, definition, uses of cash flow statement, limitations, preparation of cash flow from operations, procedure for preparation of cash flow statement, cash flow vs funds flow analysis. (b) A brief study on – Preparation of Budget, Budgetary Control, Standard Costing, Marginal Costing and Decision Making.	30
	Tutorials	15
	TOTAL	90

Reading List :

1. Gupta K.L. (2018). *Management Accounting*, Sahitya Bhawan Publications, Agra
2. Gupta S.P. (2018). *Management Accounting*, Sahitya Bhawan Publications, Agra
3. Sundaram N. (2015). Himalaya Publishing House
4. Khan, M.Y. and Jain, P.K. (2017). *Management Accounting*, McGraw Hill Education.
5. Singh, Surender. *Management Accounting*, Vikas Publishing House, New Delhi.
6. Arora, M.N. (2018). *Management Accounting*, Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and Mittal S.N. *Management Accounting*, Shree Mahavir Book Depot, New Delhi

Note : Latest edition of text books may be used.

SEMESTER – V

BCOM CC512 : GOODS AND SERVICES TAX (GST) & CUSTOM LAW

COURSE OUTCOME

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

- CO1.** Connect with the genesis of goods and services tax (GST), understand the constitutional amendment to implement GST in India and comprehend the composition and working of GST council.
- CO2.** Understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.
- CO3.** Building the understanding for comprehending the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST. Highlighting upon CGST and SGST, and applying the knowledge for levying taxes.
- CO4.** Understand the basic concepts of Custom Law in India. The course enables to understand the valuation of custom laws. Understanding the documents required for exports and imports.

BCOM CC512 : Goods and Service Tax (GST) & Custom Law PWC (Theory :5 Credits + Tutorial :1 credit)		
Unit	Topics to be covered	No. of hours
1	Introduction : Constitutional framework of Indirect Taxes before GST (Taxation powers of Union & State Government); Meaning, variants and Methods; Major defects in the structure of indirect taxes prior to GST, Rationale for GST; structure of GST (SGST, CGST, UTGST & IGST); GST council, GST Network, State compensation Mechanism, Registration.	15

2	Levy and collection of GST Taxable event- “supply” of goods and services; place of supply; within state, interstate, import and export; time of supply; valuation for GST- valuation rules, exemption form GST; small supplies and composition scheme; classification of goods and services: composite and mixed supplies.	20
3	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) payment of taxes; refund; doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work .	20
4	Custom Law : Basic concepts, territorial waters, high seas, types of custom duties, valuation, baggage rules and exemptions, documents for export and import.	20
	Tutorials	15
	TOTAL	90

Reading List :

1. The goods and services Tax (Compensation to stats), 2017
2. The Union Territory Goods and service Tax, 2017

Note: In case of any subsequent notification/ amendments regarding GST or custom Law by the government, the syllabus would be updated accordingly.

SEMESTER – VI

BCOM CC613 : AUDITING AND CORPORATE GOVERNANCE

COURSE OUTCOME

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

- CO1.** CO.1.Understand the principles & practice of auditing and to have an insight to the elaborate procedure for audit of limited companies.
- CO 2.** Understand the special areas of audit and to understand the duties as well as responsibilities of auditors.
- CO3.** Have an insight to the special areas of audit. CO.4. Understand the conceptual framework of corporate governance.

BCOM CC613 : Auditing and Corporate Governance PWC (Theory :5 Credits + Tutorial :1 credit)		
Unit	Topics to be covered	No. of hours
1	Auditing: Introduction, Meaning, Objects, Basic Principles and techniques, Classification of Audit, Audit Planning, Internal Control, Internal Check and Internal Audit, Audit Procedure – Vouching and Verification of Assets & Liabilities.	25
2	Audit of Limited Companies: Company Auditor – Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditor's Report – Contents and Types, CSR Report, Liabilities of Auditors under the Companies Act 2013. Special Audits like audit of - Sole Traders, and Partnership Firm.	20
3	Special Areas of Audit: Special features of Cost Audit, Tax audit and Management Audit, Standards on Auditing (SA), Relevant Case Studies and Problems.	15
4	Corporate Governance: Conceptual framework of Corporate Governance, Major Corporate	15

	Scandals in India and Abroad, Common Governance problems noticed in various corporate Failures, Codes and Standards on Corporate Governance, Audit Committee – eligibility, functions and powers.	
	Tutorials	15
	TOTAL	90

Reading List :

1. Gupta, Kamal and Arora Ashoka (2017). *Fundamentals of Auditing*, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
2. Jha Aruna (2017). *Auditing, Taxmann*.
3. Tandon B.N., Sundharsanam S. and Sundrababu S. (2018). – *A Handbook of Practical Auditing*, S. Chand and Co. Ltd., New Delhi.
4. Ghatalia S.V. *Practical Auditing*, Allied Publishers Pvt. Ltd., New Delhi.
5. Kuchhal M.C., *Modern India Company Law*, Sri Mahavir Book Depo, (Relevant Captus)
6. Kumar Ravinder and Sharma Virender, *Auditing Principle and Practice*.
7. Relevant Publication of ICAI on Auditing (CARO-2016)
8. Gosh B.N. (2017). *Business Ethics and Corporate Governance and Steward Ship*, McGraw Hill Education.
9. Bobtricker, *Corporate Governance Principles, Policies and Practice* (Indian Edition), Oxford University Press.

Note : Latest edition of text books may be used.

SEMESTER – VI

BCOM CC614 : INTERNATIONAL BUSINESS

COURSE OUTCOME

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

- CO1.** Have a clear perspective on environmental factors both domestic and global business.
- CO2.** Identify functional resources useful for international business.
- CO3.** Understand the theories of international trade.
- CO4.** Understand the fundamentals of international business environment, organisational structure of international business operations and foreign trade promotions.

BCOM CC614 : International Business		
PWC (Theory :5 Credits + Tutorial :1 credit)		
Unit	Topics to be covered	No. of hours
1	Introduction to International Business: Globalization and its growing importance in world economy, impact of globalization, International Business- complexities of international business, modes of entry into International Business. International Business environment: National and Foreign environment 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 trades.	15
2	Theories of International Trade- an overview commercial policy instruments- tariff and non-tariff measures, balance of payment account and its components. International organization and arrangements; WTO-its objects, principles, organizational structure and functioning, an overview of other organizations- UNCTAD, World Bank and IMF, commodity and other trading agreements.	15

3	Regional economic cooperation- FTA International Finance Environment- International financial system and institutions, foreign exchange markets and risk management, foreign investment, types and flows, foreign investment in Indian perspective.	15
4	(a) Organizational structure for international business operations, key issues involved in making international business negotiations. Development 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. (b) Foreign Trade promotion measures and organizations in India, special economic zones (SEZs) and 100% export oriented limits, measures for promoting foreign investments into and from India, India joint venture and acquisitions abroad. Financing of foreign trade and payment terms.	30
	Tutorials	15
	TOTAL	90

Reading List :

1. Charles W.L. Hill and Jain, Arun Kumar, International Business, New Delhi
2. Johnson , Derbe and Colin (2018). Turner, International Business, Pearson Education.
3. Cherunilam, Francis (2016). International Business Text and Cases. PHI Learning.
4. Varma Sumali (2018). International Business, Pearson Education.
5. Peng and Srivastav (2013). Global Business, Cengage Learning.
6. Bennett, Roger (2018). International Business, Pearson Education.
7. Michael R. Czinkota et. al. International Business, Fortforth : The Drydan Press.

Note: Latest edition of text books may be used.

Generic Elective Papers (GE) (6 credits each)

SEMESTER – 1

Generic Elective (GE) Course: An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is called a Generic Elective.

P.S.: A core course offered in a discipline/subject may be treated as an elective by other discipline/ subject and vice versa and such electives may also be referred to as Generic Elective.

BCOM GE 101: MICRO ECONOMICS

COURSE OUTCOME

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

- CO1. Have an insight to the distinction between economics and business economics.
- CO2. Understand the concept of basics of demand, supply and consumer behaviour.
- CO3. Develop the understanding of the supply side of the market through production and cost behaviour of firms.
- CO4. Familiarizing the students with different types of markets

BCOM GE101 : Micro Economics PWC (Theory :5 credit + TUTORIAL: 1 credit)		
Unit	Topics to be covered	No. of hours
1	Introduction: Economics – Scope and Subject Matter, Distinction between Economics and Business Economics, Tools required – Functional relationship, Schedules, Graph, Concept of Slope and Its measurement etc., Resources – Scarcity and Efficiency.	15
2	Basics of Demand and Supply: Concept of Demand and demand function, Derivation of Individual demand curve and Market demand curve, Shifting of demand curve supply function and supply curve.	15

3	Theory of Consumer Behaviour: Cardinal Analysis – Law of diminishing marginal utility – Consumer Surplus, Ordinal Approach – Indifference Curve analysis, Concept of Elasticities of demand	15
4	(a) Theory of Production: Production Function – Law of Variable Proportions – Relationships among TP, AP & MP. (b) Theory of Cost: Cost Analysis, Different Concepts (c) Market for Commodities: Perfect Competition : Monopoly Cost and Revenue Concept, Price Determination. (d) Income Distribution and Factor Pricing.	30
	Tutorials	15
	TOTAL	90

Reading List :

1. Pindy C.K., R.S., Rubinfeld D.L. and Mehta P.L. (2018). Micro economics, Pearson Education.
2. Mankiw Gregory N. (2013). Principles of Micro Economics, Cengage Learning.
3. Maddala G.S. and Miller E. (2017). Micro Economics, Theory and Applications, McGraw Hill Education.
4. Schaum's Salvatore, D. (2017). Outline, Micro Economics, McGraw Hill Education.
5. Case and Fair (2018). Principles of Economics, Pearson Education.
6. Koutsiyannis, Modern Micro Economic Theory.
7. Sachdeva Amit, Micro Economics, Kusum Lata Publishers.

Note: Latest edition of text books may be used.

SEMESTER – II

BCOM GE202: BUSINESS STATISTICS

COURSE OUTCOME

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

- CO1.** Acquire knowledge regarding the theory of probability.
- CO2.** Enable students to clearly understand the analysis of Correlation and Regression.
- CO3.** Understand the approach of Index numbers.
- CO4.** Enhance upon the theoretical base to practical applications.

BCOM GE202 : Business Statistics PWC (Theory :5 credit + TUTORIAL: 1 credit)		
Unit	Topics to be covered	No. of hours
1	Statistical Data and Descriptive Statistics Nature and classification of data : Univariate and multivariate data, time series and cross sectional data. Measures of central tendency : (a) Mathematical average : Arithmetic Mean, geometric-mean and Harmonic mean. Properties and application. (b) Positional average : Median, Mode, Partition values (including graphic determination). (c) Commercial Average : Moving average, Measures of variation (Absolute and relative measures) - Range Quartile deviation, Mean deviation, standard deviation and their coefficients. Properties of standard deviation. Skewness, Meaning measurement using Karl Pearson and Bowley's measures concept of Kurtosis.	15
2	Probability Theory of Probability- Approaches to the calculation of Probability	20

	Calculation of event – Probabilities, Addition and Multiplication Law of probability (proof not required) Conditional probability.	
3	Correlation and Regression Meaning of correlation. Karl Pearson's coefficient of correlation and its calculation and properties, Rank Correlation. Regression analysis, Principle of least squares and regression lines. Regression equations and estimation, Properties of regression coefficient.	25
4	Index Numbers : Index numbers its meaning and uses, Construction of Index numbers : Fixed and chain-base, Simple and Weighted, Fishers ideal index no.	15
	Tutorials	15
	TOTAL	90

Reading List :

1. Sharma J.K. (2018). *Business Statistics*, Pearson Education.
2. Gupta S.P. and Gupta Archana (2018). *Elementary Statistics*, Sultan Chand and Sons, New Delhi.
3. Spiegel M.R. (2017). *Theory and Problems of Statistics*, Schaum's Outlines Series, McGraw Hill Publishing Co.
4. Vohra N.D. (2017). *Business Mathematics and Statistics*, McGraw Hill Education.
5. Gupta S.C. (2015). *Fundamental of Statistics*, Himalaya Publishing House.
6. Richard Levin and David S. Rubin, *Statistics for Management*, Prentice Hall of India, New Delhi.

Note: Latest edition of text books may be used.

SEMESTER – III

GE 303 MACRO ECONOMICS

COURSE OUTCOME

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

- CO1. Understand the concept and variables of macroeconomics, income, expenditure and the circular flow.
- CO2. Insight to monetary and fiscal policy.
- CO3. Understand the concepts of Inflation, unemployment and labour market.
- CO4. Recognise the concept of open economy with reference to exchange rates and interest rates

BCOM GE303 : Macro Economics PWC (Theory :5 credit + TUTORIAL: 1 credit)		
Unit	Topics to be covered	No. of hours
1	Introduction: Concept & variables of macroeconomics, income, expenditure & the circular flow, components of expenditure. Static macroeconomic analysis short and the long run-determination of supply, determination of demand & condition of equilibrium.	10
2	(a) Economy in the short run fiscal & monetary policy. (b) Behavioural Foundation: Investments – Determinants of business fixed investment, determinants of residential investment and inventory investment.	30
3	Inflation, Unemployment & Labour market: Inflation: Causes of rising & falling inflation, Unemployment: Natural rate of unemployment, Labour market & its interaction with production system.	20

4	Open Economy : Open Economy - flow of goods & capital, saving & investment in a small & large open economy, exchange rates and Interest rates.	15
	Tutorials	15
	TOTAL	90

Reading List :

1. Mankind Gregory N. (2013). Principles of Macro Economics, Cengage Learning
2. Deepashree, Macro Economics, Scholar Tech, New Delhi.
3. Dornbusch, Rudiger and Stanley, Fischer (2017). Macro Economics, MC Graw Hills.
4. Barro, Robert, J. Macroeconomics, MIT Press, Cambridge, MA
5. Burda, Michael and Wypasz (2017). Macro Economics A European Text, Oxford University Press, Oxford
6. Branson, William H. Macro Theory and Policy, Harper Collins India Pvt. Ltd.
7. Salvatore, Dominick. International Economics, John Wiley and Sons, Singapore.

Note : Latest edition of text books may be used.

SEMESTER – IV

GE404 INDIAN ECONOMY

COURSE OUTCOME

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

- CO1:** Familiarise themselves with the basic issues of economic development.
- CO2.** Connect to the issues related to five year planning in India.
- CO3.** Insight to the Policy regime, sector wise trends and issues.
- CO4.** Insight to the strategy of growth , development and structural changes.

BCOM GE404 : Indian Economy PWC (Theory :5 credit + TUTORIAL: 1 credit)		
Unit	Topics to be covered	No. of hours
1	Basic Issues in Economic Development characteristics of under development countries with special reference to India. Capital formation (physical and human), role of technology, sustainability, institutional factors.	10
2	Issues in Indian Planning objective and critical evaluation (growth, self-reliance, employment generation, inequality reduction. Poverty removal, modernization and competitiveness, economic reforms) saving & investment; mobilization of internal and external finances, centre-state financial relation.	15
3	<p>(a) Policy Regimes: The evaluation of planning and import substituting industrialization; Economic reforms and liberalization.</p> <p>(b) Sector wise Trends & Issues: Agriculture : Factors influencing productivity and growth, the role of technology and institutions, food security ; Industry: Industries policy, pre & post 1991/ Relative role of MSMEs (Industrial Incentives from Central and State Government), MSME Act. Public vs. private sector. The role and forms of foreign capital ; Foreign trade- Role & Importance of foreign trade in India. The balance of trade and balance of payments situation ; Price-Monetary and Fiscal policies.</p>	30
4	<p>Growth, Development and structural change</p> <p>a) The experience of growth, development & structural change in different phases of growth and policy regimes across sectors and regions.</p> <p>b) The Institutional Framework: Patterns of assets ownership in agriculture & industry;</p>	20

	<p>Policies for restructuring agrarian relations and for regulating concentration of economic power.</p> <p>c) Changes in policy perspective on the role of institutional framework after 1991.</p>	
	Tutorials	15
	TOTAL	90

Reading List :

1. Mishra and Puri (2017). *Indian Economy*, Himalaya Publishing House.
2. Dutt Gaurav and Surdaram KPM (2016). *Indian Economy*, S. Chand & Co.
3. Bhagwati, J. and Desai, P. *India : Planning for Industrialisation*, OUP, Ch2
4. Uma Kapil (ed.). (2017). *Indian Economy Since Independence*, Relevant Articles.
5. Dringra I.C. (2016). *Indian Economy*, Sultan Chand and Sons.
6. Oliver J. Blanchard (2018). *Micro Economics*, Pearson Education.
7. Gupta G.S. (2017). *Macro Economics : Theory and Applications*, McGraw Hill Education.

Note : Latest edition of text books may be used.

Discipline Specific Elective (DSE) (6 credits each)

SEMESTER – V

Discipline Specific Elective (DSE) Course: Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective. The Institution may also offer discipline related Elective courses of interdisciplinary nature (to be offered by main discipline/subject of study).

BCOM CC501: FINANCIAL MANAGEMENT

COURSE OUTCOME

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

- CO1.** Acquire all the conceptual and analytical insights about financial decisions.
- CO2.** Understand the basics of financial management with reference to sources of finance.
- CO3.** Understand about capital structure and theories of capital structure and to gain knowledge about dividend policies and various dividend models.
- CO4.** Understand working capital management and fundamentals of finance function - capital budgeting, capital structure, and dividend pay-out policy which helps in taking financial decisions

BCOM DSE501 : Financial Management		
PWC (Theory :5 credit + TUTORIAL: 1 credit)		
Unit	Topics to be covered	No. of hours
1	Scope and objectives of Financial Management, Time Value of Money, Risk and Return (including Capital Asset Pricing Model), Valuation of Securities – Bonds and Equities.	15
2	The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index, Capital Budgeting under Risk- Certainty Equivalent Approach and Risk Adjusted Discount Rate.	15

3	Cost of Capital and Financing Decision: Sources of long-term financing, Estimation of components of Cost of Capital, Methods for calculating cost of equity capitals, Cost of retained earnings, Cost of debt and preference capital, Weighted Average Cost of Capital, (WACC), Capital Structure – Theories of Capital Structure (Net Income, Net operating Income, MM Approach, Traditional Approach) Operating and Financial Leverage.	15
4	<p>(a) Working Capital Decisions: Concept of Working Capital, The risk-return trade off, Sources of Short-term finance, Working Capital estimation, Cash Management, Inventory Management, Payable Management.</p> <p>(b) Dividend Decision: Theories for Relevance and Irrelevance of dividend decision for corporate valuation (case studies).</p>	30
	Tutorials	15
	TOTAL	90

Reading List :

1. Horne J.C., Van and Wackowich. *Fundamentals of Financial Management*, New Delhi, Prentice Hall of India.
2. Khan and Jain (2017). *Financial Management Text and Problems, Basic Financial Management*, McGraw Hill Education.
3. Pandey I.M. (2018). *Financial Management*, Vikas Publication.
4. Rustagi R.P. (2017). *Fundamentals of Financial Management*, Taxman Publication Pvt. Ltd.
5. Chandra P. (2017). *Fundamentals of Financial Management*, McGraw Hill Education.
6. Singh J.K. *Financial Management : Text & Problems*, Dhanpat Rai & Co., Delhi.

Note : Latest edition of text books may be used.

SEMESTER – V

B.COM DSE 501 : BANKING AND INSURANCE

COURSE OUTCOME

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

- CO1.** To acquire knowledge about the basic principles of the banking.
- CO2.** To develop insight for banking system.
- CO3.** To understand the concept of internet banking.
- CO4.** To acquire knowledge about the basic principles of the insurance.

BCOM DSE501 : BANKING AND INSURNACE PWC (Theory : 5 credit + TUTORIAL : 1 credit)		
Unit	Topics to be covered	No. of hours
1	Introduction Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks	10
2	Cheques and Paying Banker Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence	10
3	(a) Banking Lending Principles of sound lending, Secured, unsecured advances, Types of advances, Advances against various securities. (b) Internet Banking Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM	30

	Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, electronic purse, Digital cash.	
4	Insurance Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance	25
	Tutorials	15
	TOTAL	90

Suggested readings”

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning

Note: Latest edition of text books may be used.

SEMESTER – V

BCOM DSE 502 : CORPORATE TAX PLANNING

COURSE OUTCOME

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

- CO1.** Understand the strategy of taking different financial/ managerial decisions after evaluating various tax laws.
- CO2.** Understand the basic concept of Corporate Tax in India and get familiar to the understanding of tax planning with reference to setting up a new business with respect to location, nature, forms of ownership and reference to capital.
- CO3.** Understand the tax planning provisions with reference to non - residents, double taxation relief. To understand provisions related to Slump sale, demerger, amalgamation, conversion of LLP into Company.
- CO4.** Understand the concept of tax planning, tax avoidance and tax evasion.

BCOM DSE502 : Corporate Tax Planning PWC (Theory : 5 credit + TUTORIAL : 1 credit)		
Unit	Topics to be covered	No. of hours
1	Corporate Tax in India a) Type of companies b) Residential status of companies and tax incidence c) Tax liability and minimum alternate tax d) Carry forward and set off of losses in case of certain companies e) Deductions available to corporate assessee f) Tax on distributed profits of company, Mutual Fund	15
2	Tax planning with reference to setting up a new business a) Location of business b) Nature of business	15

	c) Form of ownership; FIRM/Limited Liability Partnership(LLP) vs. Company d) Tax planning with reference to capital e) Structure, dividend decision and bonus shares.	
3	Tax Planning with reference to non-residents, double taxation relief	15
4	Tax Planning with reference to business restructuring : Amalgamation, Demerger, Slump Sale, Conversion of sole proprietary, Concern/ Firm/ LLP into company.	30
	Tutorials	15
	TOTAL	90

Reading List :

1. Singhania, Vinod K. and Singhania and Monica Singhania. *Corporate Tax Planning*, Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, G. and Gupta, R., *Corporate Tax Planning and Management*, Bharat Law House, Delhi.
3. Shuklendra Acharya and Gurha M.G. *Tax Planning Direct Taxes*, Modern Law Publication, Allahabad
4. Mittal D.P. *Law of Transfer Pricing*, Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22
6. Ghosh T.P., *IFRS*, Taxmann Publications Pvt. Ltd., New Delhi.
7. Current Tax Reporter, Current Tax Reporter, Jodhpur.

Note : Latest edition of text books may be used.

SEMESTER – V

B.COM DSE 502 : FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICE

COURSE OUTCOME

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

- CO1.** To acquire knowledge about the basic principles of the financial market.
- CO2.** To develop familiarity about major financial services in India.
- CO3.** To develop understanding about financial institutions in India.
- CO4.** To acquire knowledge about the components of financial system.

BCOM DSE502 : Financial Markets, Institutions And Financial Service PWC (Theory : 5 credit + TUTORIAL: 1 credit)		
Unit	Topics to be covered	No. of hours
1	Introduction Financial System and its Components – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system	10
2	Financial Markets Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India	10
3	Financial Institutions Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-	30

	life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).	
4	<p>(a): Financial Services Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India</p> <p>(b) Leasing and Hire-purchase Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling</p>	25
	Tutorials	15
	TOTAL	90

Suggested Readings:

1. L M Bhole, and Jitendra Mahakud. *Financial Institution and Markets*, McGraw-Hill Education
2. Khan, M.Y. *Indian Financial System*, McGraw-Hill Education.
3. Dhaneekar. *Pricing of Securities*. New Delhi: Bharat Publishing House.
4. Prasanna, Chandra. *Financial Management: Theory and Practice*. McGraw-Hill Education.
5. Clifford Gomez, *Financial Markets, Institutions and Financial Services*, **PHI Learning**
6. MY Khan and PK Jain. *Financial Services*. McGraw Hill Education.
7. Singh, J.K. *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
8. Annual Reports of Major Financial Institutions in India.

Note: Latest edition of text books may be used

SEMESTER – VI

BCOM DSE603: FUNDAMENTAL OF INVESTMENT

COURSE OUTCOME

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

- CO1.** Understand the investment environment.
- CO2.** Familiarise with different investment alternatives.
- CO3.** Acquire understanding to the approaches of equity analysis, debt market analysis, portfolio analysis.
- CO4.** Understand the concept of financial derivatives and gain knowledge on the role of investor protection – Role of SEBI.

BCOM DSE603 : Fundamental of Investment		
PWC (Theory : 5 credit + TUTORIAL: 1 credit)		
Unit	Topics to be covered	No. of hours
1	The Investment Environment: The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, The Indian Securities Market, The Market Participants, Concept of Return and Risk, Impact of Taxes and Inflation on return.	20
2	(a) Approaches to equity analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Dividend Capitalisation Models, and Price earnings multiple approach to equity valuation. (b) Approaches to debt market analysis	15
3	Portfolio Analysis: (a) Portfolio and Diversification, Portfolio Risk and Return, (b) Mutual Funds,	15
4	(a) Financial Derivatives: Introduction to Financial Derivatives, Financial Derivatives Markets in India, Commodities derivatives. (b) Role of SEBI in investor's protection.	25
	Tutorials	15
	TOTAL	90

Reading List:

1. Prasanna, Chandra (2017). *“Investment Analysis and Portfolio Management”*, Tata McGraw Hill.
2. Rastogi R.P. (2018). *Fundamentals of Investment*, Sultan Chand and Sons, New Delhi.
3. Mays (2013). *An Introduction to Investment*, Cengage Learning.
4. Vohra N.D. and Bagri B.R. (2017). *Futures and Options*, McGraw Hill Education.
5. Jones C.P., *Investments Analysis and Management*, Wiley, 8th ed.

Note : Latest edition of text books may be used.

SEMESTER – VI**B.COM DSE 603 : CONSUMER AFFAIRS AND
CUSTOMER CARE****COURSE OUTCOME**

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

- CO1.** To familiarise the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.
- CO2.** To understand the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards.
- CO3.** To be able to comprehend the business firms’ interface with consumers and the consumer related regulatory and business environment.
- CO4.** To acquire knowledge about the consumer affairs and customer care

BCOM DSE603 : Consumers Affairs And Customer Care PWC (Theory : 5 credit + TUTORIAL: 1 credit)		
Unit	Topics to be covered	No. of hours
1	Conceptual Framework Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and	15

	<p>Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging</p> <p>Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction- Grievances- complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems</p>	
2	<p>The Consumer Protection Act, 1986 (CPA)</p> <p>Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.</p> <p>Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.</p>	15
3	<p>Grievance Redress Mechanism under the Consumer Protection Act, 1986:</p> <p>Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.</p> <p>Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.</p>	30

4	<p>(a) Industry Regulators and Consumer Complaint Redress Mechanism</p> <ul style="list-style-type: none"> i. Banking: RBI and Banking Ombudsman ii. Insurance: IRDA and Insurance Ombudsman iii. Telecommunication: TRAI iv. Food Products: FSSAI (an overview) v. Electricity Supply: Electricity Regulatory Commission vi. Advertising: ASCI <p>(b) Consumer Protection in India</p> <p>Consumer Movement in India: Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.</p> <p>Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview</p>	15
	Tutorials	15
	TOTAL	90

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. *Consumer Affairs* (2007) Delhi University Publication. 334 pp.
2. Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
4. Nader, Ralph (1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). *Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry* (LAP LAMBERT

Academic Publishing GmbH & Co.KG, Saarbrücken, Germany.
263 pp.

6. Empowering Consumers e-book, www.consumeraffairs.nic.in
7. ebook, www.bis.org
8. *The Consumer Protection Act, 1986*

Articles

1. Verma, D. P. S. (2002). Developments in Consumer Protection in India. *Journal of Consumer Policy*. Vol. 25. No. pp 107–123.
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. *Vikalpa*. Vol. 26. No. 2. pp. 51-57.
3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (eds.). *Consumer and Industrial Buying Behaviour*. New York; North Holland pp. 425-37.
4. George, S. Day and A. Aaker (1970). A Guide to consumerism. *Journal of Marketing*. Vol. 34. pp 12-19.
5. Sharma, Deepa (2003). New measures for Consumer Protection in India. *The Indian Journal of Commerce*. Vol.56. No.4. pp. 96-106
6. Sharma, Deepa (2011). Consumer Grievance Redress by Insurance Ombudsman. *BIMAQUEST*. Vol.11. pp.29-47.

Periodicals

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: *Insight*, published by CERC, Ahmedabad '*Consumer Voice*', Published by VOICE Society , New Delhi.
3. *Upbhokta Jagran*, Ministry of Consumer Affairs, Govt, of India. New Delhi.

SEMESTER – VI

BCOM DSE604: BUSINESS RESEARCH METHODS AND PROJECT WORK

COURSE OUTCOME

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

- CO1.** Acquire knowledge to conduct research, analyze data and make inferences effectively.
- CO2.** Understand the scope and purpose of business research.
- CO3.** Cover the research process, measurement and report preparation.
- CO4.** Acquire insight to take up and write a project report.

BCOM DSE604 : Business Research Methods and Project Work PWC (Theory :4 credit + Practical : 2 credit)		
Unit	Topics to be covered	No. of hours
1	Introduction: meaning of research: scope of business research, purpose of research- exploration, description, explanation, unit of analysis- individual, organization, groups and data series, conception, construct, attributes, variables and hypothesis.	20
2	Research Process: An overview; problem identification and definition, selection of basic research methods, field study, laboratory study, survey method, observational method, existing data-based research.	20
3	Measurement: definition, designing and writing items, uni dimensional and multidimensional scales, measurement scale, nominal, ordinal, interval, ratio, ratings and ranking scale, Thurstone, Likert, and semantic differential scaling, paired comparison, sampling, steps, types, sample size decision, secondary data sources. Hypothesis testing: tests concerning means and proportions, ANOVA, chi square test.	20

4	<p>Practical:</p> <p>Report Preparation: Meaning, types and layout of research report; steps in report writing, citation, bibliography and annexure in report, JEL classification.</p> <p>Brief Introduction to 'R', SPSS, MS Excel.</p> <p>Note:</p> <p>There shall be a written examination on the basis of unit I to III.</p> <p>The student will write a project report under the supervision of a faculty member assigned by the institution based on field work. The project report will be evaluated by college appointed examiners.</p>	30
	TOTAL	90

Reading List

1. Babbie, Earl R. The Practice of Social Research Wadsworth Publication
2. Chawla , Deepak and Sondhi , Neena . Research Methodology : Concept and Cases. Vikas Publications
3. Webstar, Allen L., Applied Statistics for Business and Economics : An essential Approach . TMH
4. Emory , C. William . Business Research Methods , Homewood, Richard D. Irwin
5. Gujrati, Damodar., Dawn, C. Porter., and Gunasekar, Sangeetha. Basic Econometrics . Tata McGraw H

SEMESTER – VI

B.COM DSE 604 : INDUSTRIAL RELATIONS AND LABOUR LAWS

COURSE OUTCOME

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

- CO1.** To learn the concepts of industrial relations.
- CO2.** To develop understanding on trade unions and collective bargaining

CO3. To understand the concept of discipline and grievance redressal system.

CO4. To acquire knowledge about the labour enactments.

BCOM DSE604 : Industrial Relations and Labour Laws PWC (Theory : 5 Credit + TUTORIAL : 1 Credit)		
Unit	Topics to be covered	No. of hours
1	Industrial Relations (IR) Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR	10
2	Trade Union Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926	10
3	Collective Bargaining and Workers' Participation in Management a) Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining b) Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing c) Discipline and Grievance Redressal Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of	30

	domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946	
4	<p>a) The Industrial Disputes Act, 1947: Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure</p> <p>b) The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages</p>	25
	Tutorials	15
	TOTAL	90

Suggested Readings:

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

Note: Latest edition of text books may be used.

Ability Enhancement Compulsory Courses (AECC)
Course English (2Credits)

SEMESTER – I

ENG AEC101

“AECC” courses are the courses based upon the content that leads to Knowledge enhancement; i. English /Hindi communication, ii. Environmental Science

COURSE OUTCOME

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

- CO1.** Demonstrate a thorough understanding of diachronic changes in English from Old English to present day English.
- CO2.** Identify examples of linguistic changes in semantics, phonology, syntax and orthographies.
- CO3.** Develop their segmental and supra -segmental skills.
- CO4.** Create lexical items using the various word – Formation processes.

ENG AEC 101 : English Communication PWC (Theory :02credits)		
Unit	Topics to be covered	No. of hours
1	Communication (a) Definition of Communication (b) Stages of Communication (c) Barriers of Communication (d) Verbal and Non-Verbal Communication (e) Skills of Communication- Listening, Reading, Writing, Speaking	05
2	Listening Skill (a) Meaning and Importance of Listening (b) Principles of Good listening	05
3	Writing Skills (a) Notice, Agenda, Minutes of the meeting	15

	(b) Report writing, Circulars (c) Writing Resume (d) Building vocabulary	
4	Speaking Skill (a) Interview (b) Meeting (c) Situational Conversation	05
	TOTAL	30

Suggested Readings:

1. Scot, O.; Contemporary *Business Communication*. Biztantra, New Delhi.
2. Lesikar, R.V. & Flately, M.E.; *Basic Business Communication Skills for empowering the Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi.
3. Ludlow. & Panton, F.; *The Essence of Effective Communications*, Prentice Hall of India Pvt.Ltd., New Delhi.
4. R.C. Bhatia, *Business Communication*, Ane Books Pvt Ltd, New Delhi.Hick,

SEMESTER – I

HINAECC101 – हिन्दी-व्याकरण और सम्प्रेषण

परिणाम:

1. विभिन्न प्रतियोगी परीक्षाओं के लिए तैयार करना।
2. सम्प्रेषण-क्षमता की वृद्धि करना।
3. कार्यालयी-पत्र लेखन की क्षमता विकसित करना।
4. हिन्दी के व्याकरणिक एवं सैद्धांतिक स्वरूप की जानकारी हासिल करना।

HINAECC101 हिन्दी व्याकरण और सम्प्रेषण PWC (Theory: 2 credits)		
Unit	Topics to be covered	No. of hours
1	हिन्दी व्याकरण और रचना : संज्ञा, सर्वनाम, विशेषण, क्रिया, अव्यय, उपसर्ग, प्रत्यय, समास, सन्धि, पर्यायवाची शब्द, विलोम	15

	शब्द, अनेक शब्दों के लिए एक शब्द, मुहावरे एवं लोकोक्तियाँ, पल्लवन, संक्षेपण, शब्द शुद्धि, वाक्य शुद्धि, विविध प्रकार के पत्र-लेखन	
2	सम्प्रेषण: भाषिक सम्प्रेषण : स्वरूप और सिद्धांत, संप्रेषण की अवधारणा और महत्व, संप्रेषण की प्रक्रिया, संप्रेषण के विभिन्न मॉडल, संप्रेषण की चुनौतियाँ	05
3	सम्प्रेषण के प्रकार : मौखिक और लिखित, वैयक्तिक और सामाजिक, व्यावसायिक, भ्रामक संप्रेषण, संप्रेषण बाधाएँ और रणनीति	05
4	सम्प्रेषण के माध्यम : एकालाप, संवाद, सामूहिक चर्चा, प्रभावी संप्रेषण	05
	TOTAL	30

SEMESTER – II

EVS AEC 202

EVS AEC 202 : Environmental Science (2 Credits) PWC		
<p>After completion of the course, the student will</p> <ul style="list-style-type: none"> • Understand multidisciplinary nature of environmental studies. • Understand the concept and types of natural resources and environmental pollution. • Evaluate the anomalies created due to haphazard population growth and its impact on environment. • Understand about the organizations, conventions and legislations working on mitigation of environmental issues. 		
Unit	Topics to be covered	No. of hours
1	(a) Multidisciplinary Nature of Environmental Studies: Definition, Scope and Importance. (b) Concept of Ecosystem: - Components, Elementary Idea of Major Ecosystem:	07

2	<p>(a) Natural Resources: Land, Water, Forest And Mineral Resources: Introduction; Earth's Resources and Man; Renewable and Non-Renewable Resources; Natural Resources and Associated Problems ; Non-Renewable Resources ; Renewable Resources ; Non-Renewable Energy; Renewable Energy, Conservation of Natural Resources</p> <p>(b) Biodiversity and its conservation: Hotspots and threats to Biodiversity: Biodiversity; Definition ; Keystone Species ; Conservation of Biodiversity ; Methods For The Conservation of Wildlife ; Hot Spots ; Types of Biodiversity ; Genetic, Species and Ecosystem Diversity, Threats to Biodiversity ; Endangered And Endemic Species ; Conservation of Biodiversity: In Situ And Ex-Situ ; Wildlife Sanctuaries and National Parks of India ; The Need for An Integrated Protected Area System (IPAS) ;; Beej Bachao Andolan ; List of Biosphere Reserves in India ; Tiger Reserves in India.</p>	10
3	<p>Environmental Pollution:</p> <p>(a) Causes, Effects, and Control Measures; Types and sources of Pollution.</p> <p>(i) Air Pollution; Sources of air pollution and its impact on human health.</p> <p>(ii) Water Pollution and contamination: Introduction, Types, and sources; Classification of Water Pollutants. Impact on human health</p> <p>(iii) Soil Pollution: Introduction: Contaminants and Degradation; Impact on human health.</p> <p>(iv) Noise Pollution: Effects of Noise Pollution on Physical Health; Permitted Noise Levels; Noise-Control Techniques. Impact on human health.</p>	05

	<p>(b) Public Awareness about Greenhouse Effects; Acid Rain; Effects; Ozone Layer Depletion, Ganga Action Plan (GAP); Chipko Movement; Chernobyl disaster; Bhopal Gas Tragedy.</p> <p>(c) Environment and Human Health: Outcome of Unhygienic Environmental Conditions</p>	
4	<p>Human Population and Environment and Important Organizations:</p> <p>(a) Population Growth, Variation Among Nations : Global Population Growth ; Population Explosion – Family Welfare Program ; Urban Poverty and The Environment ; Environment and Human Health ; Environmental Health ; Examples of Linkages ; Definition of Health Impact Assessment (HIA) by WHO ; Climate and Health ; Infectious Diseases; Water borne and water related diseases, Mitigation Strategies to control adverse health impact, Role of Information Technology in Environment and Human Health.</p> <p>(b) Important Organizations : IUCN ; WWF ; BNHS ; PETA; Important Dates and Years; Some Important Environmental Conventions ; Atmospheric conventions ; Biodiversity conventions ; Land conventions ; Hazardous wastes ; Some important Acts and Notifications in India ; Environment Action Programme – India (EAP) ; Environment Protection Act ; Penalties ; Air (Prevention and Control of Pollution) Act 1981 ; Penalties ; Water (Prevention and control of Pollution) Act; Penalties ; Wildlife Protection Act ; Penalties ; Forest Conservation Act ; Penalties ; Issues involved in enforcement of environmental legislation.</p>	08
	TOTAL	30

Reading List :

1. Chandna R. C., 2002: Environmental Geography, Kalyani Publications, Ludhiana.
2. UNEP, 2007: Global Environment Outlook: GEO4: Environment for Development, United Nations Environment Programme
3. Odum, E. P. et al, 2005: Fundamentals of Ecology, Cengage Learning India.
4. Singh S., 1997: Environmental Geography, Prayag Pustak Bhawan. Allahabad.
5. Baskar Sushmita and Baskar R. 2007 : Environmental studies for Undergraduate Courses, Unicorn Books, Bangalore

Skill Enhancement Course (SEC) (2Credits)**SEMESTER – III****IRS SEC301**

Skill Enhancement Courses (SEC): These courses may be chosen from a pool of courses designed to provide **value-based and/or skill-based knowledge**.

IRS SEC301 : Inter-Religious Studies (Value Based) (02credits) PWC		
Unit	Topics to be covered	No. of hours
1	Nature and Need of Inter-Religious study, Scope of Comparative Religion.	05
2	Salient Features of Hinduism, Jainism and Buddhism, Salient Features of Christianity, Islam and Sikhism.	10
3	Similarities and Differences among Religions, Conflicting Truth claims of different religions and inter-religious Harmony.	10
4	Religious Tolerance, Secularism.	05
	TOTAL	30

Reading List

1. Chaudhary, C. Neeraj (1979). "Hinduism", B.I. Publication, New Delhi.
2. Devraj, N.K., (1917)- "Hinduism and Christianity" Asian Publishing House.
3. Gordh, George, - "Christian Faith and its Cultural Expression", Printed in USA.
4. Hick, John, - "Philosophy of Religion", Prentice Hall of India.
5. Hopfe, M. Lewis (1983)- "Religion of the World", Macmillan Publishing Co. Inc, New York
6. Masih, Y. (1990)- "Comparative study of Religion", Motilal Banarasi Das.
7. Sethi, S. Arijit, Pummer, Reinhard, (1979)- "Comparative Religion", Vikas Publishing House Pvt. Ltd, Delhi.
8. Singh, B.N., (1994)- "Vishwa Dharma Darshan ki Samasyain", Ratna Printing Works.
9. Tiwari, Nath Kedar, (1983)- "Comparative Religion", Motilal Banarasi Das.
10. Ward, C.H.S (1998) - "Early Buddhism", Caxton Publication, Delhi.

SEMESTER – IV

BCOM SEC 402 : ECOMMERCE

COURSE OUTCOME

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

- CO1. Understand the basis of e commerce and e business infrastructure and trends.
- CO2. Understand the process of technology for online business.
- CO3. Understand the integration of theoretical framework with business strategies.
- CO4. Acquire awareness of the security and legal aspects of e commerce with reference to cyber laws.

BCOM SEC402 : E-Commerce (02 credits) PWC		
Unit	Topics to be covered	No. of hours
1	Introduction: Meaning, nature, concepts, advantages and reasons for transaction online, categories of E-commerce, m-commerce, supply chain management, customer relations management.	05
2	Planning online-business: nature and dynamics of internet, pure online vs. brick and click business, assessing requirement for an online business designing, developing and deploying the system, one to one enterprise.	05
3	(a) Technology for online-business: Internet, IT Infrastructure, middleware, contents: text and integrating E-business application. (b) Application in E-commerce: E-commerce application in manufacturing, wholesale, retail and service sector.	10
4	(a) Mechanism of making payment through internet: online-payment mechanism, electronic payment systems, payment gateways, visitors to website, tools for promoting websites, plastic money: debit card, credit card. (b) Security and legal aspects of E-commerce: threats in E-commerce security of clients and service-provider, Cyber Law-Information Technology Act 2000: an overview of major provisions.	10
	TOTAL	30

Reading List

1. 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.

2. Bajaj, Deobyani Nag , E-Commerce. Tata McGraw Hill Company, New delhi .
3. Turban, E., et. Al. Electronic commerce : A Managerial Perspective . Pearson Education Asia.
4. Diwan, Prag., and Sharma , Sunil. Electronic Commerce –A Manager's Guide to E-Business. Vanity Books International , Delhi.
5. Dietal, Harvey M.,Dietal Paul J., and Kate Steinbuhler . E-business and E-commerce for managers. Pearson Education.