

LEARNING OUTCOME-BASED CURRICULUM
FRAMEWORK (LOCF)

for

BACHELOR OF COMMERCE (HONS.)

(With effect from Academic Session 2021-22)



School of Social, Financial & Human Sciences
KIIT, Deemed University, Bhubaneswar – 24

Bachelor of Commerce – Honours

The Bachelor of Commerce (B.COM) Programme offered by Department of Commerce; School of Social, Financial and Human Sciences, KIIT University is 3 years Undergraduate Programme in Commerce.

The education system in the emerging scenario demands to enrich the students so as to develop a holistic personality. Therefore, the focus is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be. The present situation of business education requires total over-hauling and restructuring in the light of changed socio-economic scenario of the global economy in the context of Industry 4.0. The dynamic nature of global business demands a pool of competent human capital for which relevant education is essential in terms of timeliness, speed, flexibility, and dynamism.

The focus of the course is to improve the students' abilities and groom them become a competent business leader who can contribute to nation building. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

The objective of the programme is to develop a commerce graduate who can meet the present and the future requirements of industry and economy. It emphasizes on developing the competent persons who can work as the contemporary and future leaders of the industry and business.

The programme's teaching methodology and approach are designed to leverage technology and maximise interaction seamlessly and simultaneously. The programme follows a pedagogy that is a blend of Lectures, Case Studies, Lecture-discussions, Behavioural and Computer-based Simulations, Projects, Assignments, Class Presentations, Quizzes, etc.

The salient features of B. Com. (Hons.) Course Curriculum are:

- Commerce itself is an interdisciplinary subject, therefore, proper care has been taken to integrate courses covering various domains like Accounting, Management, Finance, Taxation, Law, Marketing, Human Resource, Economics, Statistics, ICT, Entrepreneurship, etc.
- The duration of the B. Com (H) is three academic years split into six semesters with a total of 150 credits having eighteen (18) Core Papers and ten (10) elective papers. Keeping in view the needs of the Commerce students, two (2) Ability Enhancement Compulsory courses (AECCs) and two (2) Skill Enhancement Courses (SECs) have been designed in a manner that provides relevant knowledge and skills. In all, thirty-two courses/papers have been developed with an idea to encompass all possible domains of knowledge and skills. **Note:** The course curriculum includes Core papers (Codes: 01 – 29); Ability Enhancement papers (Codes: 31 – 39); Generic Elective papers (Codes: 41 – 49); Skill Enhancement papers (Codes: 51 – 59); Discipline Specific Elective papers (Codes: 61 – 79); and Sessional/Practical papers (Codes: 81 – 99).
- The objectives are to mentally prepare the students to learn various courses/ subjects in the domain of Commerce and Business leading to a graduate degree.
- Keeping in view the objectives and learning outcomes outlined in each course, proper care has been taken, to provide practical exercises for each unit in a course, so that the students gain hands on experience (learning by doing) apart from textbook based theoretical knowledge.

- Summer Internship of 6 to 8 weeks' duration after completion of the fourth Semester, followed by Project Report and Viva-voce examination during the Fifth semester has been made compulsory to enable the students to have hands on experience in real life business situations.
- Dissertation/Project work has been provided in the Sixth semester involving application of knowledge in exploring/critical analysis/solving issues related to a real-life situation. The courses are designed keeping in view the employability, research, and innovation in the field of Commerce and Business especially in Accounting, Management, Finance, Marketing, Human Resource, Computer Applications in Business, Taxation, Business Laws, and Entrepreneurship.
- The learning outcomes for each course has been carefully designed to help students to have experiential learning in various domains of Commerce discipline.
- The teachers are expected that while delivering a lecture in a classroom situation, they should use ICT based teaching learning andragogy and various interactive teaching and learning techniques like case studies, simulation, role play, etc., to have better engagement of the students and effective teaching learning process. It is also expected that character building of students, development of holistic personality, values and ethics, etc., should be the prime focus in the teaching learning process so that they become good global citizens.

Aims of B. Com. (Hons.) as a programme is to:

- Provide a conducive environment that holistically engages students through an all-encompassing knowledge dissemination
- Widen the scope and sharing in-depth knowledge of the course enabling them to undertake further studies in Commerce and its allied areas on multiple disciplines concerned with Commerce
- Construct a sound theoretical footing, where standards are acquainting with the changing market practices
- Encourage the students to be habituated with advanced range of generic skills those are helpful in employment, internships, and social activities
- Formulating real life dummy business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient and effective in managing as such.

In order to achieve the programme goals following measures would be adopted:

- Regulatory curriculum reform based on a Learning Outcomes-based Curriculum Framework
- Enriching the quality of teaching and research by using modern tools and techniques
- Enlightening learning environment through ICT based hands-on approach to students
- Involving students in research promotion, discussions, problem-solving, case analysis, and out of the box thinking
- Motivating the students to understand various concepts of commerce and apply them in real life situations
- Acquaint the students in involving future research promotions.

Graduate Attributes in B. Com. (Hons.):

The graduate attributes in B. Com. (Hons.) are the outline of the expected course learning outcomes of each course. The attributes that a B. Com. (Hons.) graduate will be able to demonstrate through learning various courses namely, Disciplinary Knowledge; Communication skills; Critical Thinking; Problem solving; Research Related Skills; Information and Communication Technology (ICT) digital literacy; Self-directed Learning; Moral and Ethical Awareness/Reasoning; Lifelong learning

Exam Evaluation Scheme:

The B.Com. (H) Programme will follow a continuous examination and evaluation system in the following pattern:

Activity-based Learning (Class Participation, Assignments, Quiz, Class tests, Presentations, etc.)	30 Marks
Mid-Semester (Written Exam – 1 Hour)	20 Marks
End-Semester (Written Exam – 2 Hours)	<u>50 Marks</u>
Total	<u>100 Marks</u>

The evaluation system for Sessional/Practical Papers will be as follows:

Dissertation/Project Report	50 Marks
Presentation, & Viva-voce	<u>50 Marks</u>
Total	<u>100 Marks</u>

Note: Candidates securing aggregate 60% in core papers (18 Numbers) i.e., 1080 marks and above without any back/repeat paper or improvement paper be conferred with “Distinction” in his/her degree.

System of Evaluation (Grading System)

A seven-point grading system on a 10-point scale is followed for grading in the examinations. The details are given in a table below:

<u>Qualification</u>	<u>Grade</u>	<u>Score on 100</u>	<u>Point</u>
Outstanding	‘O’	90 to 100	10
Excellent	‘E’	80 to 89	9
Very good	‘A’	70 to 79	8
Good	‘B’	60 to 69	7
Fair	‘C’	50 to 59	6
Below average	‘D’	40 to 49	5
Failed	‘F’	Below 40	2

CREDIT POINT = CREDIT X POINT for each course item.

CREDIT INDEX (CI) = \sum CREDIT POINT of all course items in a semester.

Semester Grade Point Average

SGPA = CI / \sum CREDITS (for a semester)

Cumulative Grade Point Average

$$CGPA = \frac{[\sum \text{CI of all previous semesters up to current semester}]}{[\sum \text{CREDITS of all previous semesters including the current semester}]}$$

Course Structure BCOM (Hons)

Paper	Subject		Paper Code	Credit Hours				Credit Points
				L	T	P	Total	
Semester I								
1.1	Environmental Studies	AECC	CB1031	2	1	-	3	3
1.2	Financial Accounting	CORE	CB1001	4	1	-	5	5
1.3	Business Law	CORE	CB1003	4	1	-	5	5
1.4	Business Statistics	CORE	CB1005	4	1	-	5	5
1.5	Any one of the following:							
	Computer Application and Data Management	GE	CB1041	4	1	-	5	5
	Financial Literacy	GE	CB1043	4	1	-	5	5
	Contemporary Indian Economy	GE	CB1045	4	1	-	5	5
1.6	Open Elective for other Discipline							
	Accounting for Everyone		CB1047	3	-	-	3	3
Total				18	5	-	23	23
Semester II								
2.1	Professional Communication	AECC	CB1032	2	1	-	3	3
2.2	Cost and Management Accounting	CORE	CB1002	4	1	-	5	5
2.3	Corporate Law	CORE	CB1004	4	1	-	5	5
2.4	Business Economics	CORE	CB1006	4	1	-	5	5
2.5	Any one of the following:							
	Entrepreneurship Development and Start-ups Strategies	GE	CB1042	4	1	-	5	5
	Cyber Security Laws for Business	GE	CB1044	4	1	-	5	5
	Rural Management and Development	GE	CB1046	4	1	-	5	5
2.6	Open Elective for other Discipline							
	Entrepreneurship for 21 st Century		CB1048	3	-	-	3	3
Total				18	5	-	23	23
Semester III								
3.1	Corporate Accounting	CORE	CB2001	4	1	-	5	5
3.2	Direct Tax Laws and Practices	CORE	CB2003	4	1	-	5	5
3.3	Financial Management	CORE	CB2005	4	1	-	5	5
3.4	Management Principles and Application	CORE	CB2007	4	1	-	5	5
3.5	Any one of the following:							
	E-Commerce	GE	CB2041	4	1	-	5	5
	Business Incubation	GE	CB2043	4	1	-	5	5
	Stock Markets Operations and Investment	GE	CB2045	4	1	-	5	5
3.6	Open Elective for other Discipline							
	Digital Commerce		CB2047	3	-	-	3	3
Total				20	5	-	25	25

Semester IV								
4.1	Business Mathematics	CORE	CB2002	4	1	-	5	5
4.2	GST Laws and Practice	CORE	CB2004	4	1	-	5	5
4.3	Human Resource Management	CORE	CB2006	4	1	-	5	5
4.4	Principles of Marketing	CORE	CB2008	4	1	-	5	5
4.5	Any one of the following:							
	Business Research Methodology	GE	CB2042	4	1	-	5	5
	Personal Finance & Planning	GE	CB2044	4	1	-	5	5
	Project Management & Appraisal	GE	CB2046	4	1	-	5	5
4.6	Open Elective for other Discipline							
	Principles and Practice of HRM		CB2048	3	-	-	3	3
Total				20	5	-	25	25
Semester V								
5.1	Auditing and Assurance	CORE	CB3001	4	1	-	5	5
5.2	Corporate Governance and Professional Ethics	CORE	CB3003	4	1	-	5	5
5.3	Project*	SE	CB3081	-	-	8	8	4
Specialization Groups (Any one of the following groups)								
Elective I: Accounting and Finance								
5.4	Financial Markets, Institutions and Services	DSE	CB3061	4	1	-	5	5
5.5	Financial Statement Analysis and Reporting	DSE	CB3063	4	1	-	5	5
Elective II: Banking and Insurance								
5.4	Indian Banking and Insurance System	DSE	CB3065	4	1	-	5	5
5.5	Merchant Banking and Financial Services	DSE	CB3067	4	1	-	5	5
Elective III: International Business and Marketing								
5.4	International Trade and Policy Framework	DSE	CB3069	4	1	-	5	5
5.5	Digital Marketing	DSE	CB3071	4	1	-	5	5
Elective IV: Leadership and HR								
5.4	Organisational Leadership	DSE	CB3073	4	1	-	5	5
5.5	Human Resource Planning and Outsourcing	DSE	CB3075	4	1	-	5	5
5.6	Generic (Open) Elective-I(Any one of the following)							
	Introduction to Psychology	OE	PS1041	3	-	-	3	3
	Basics of Social Psychology	OE	PS2041	3	-	-	3	3
	Indian Society and Culture	OE	SO1041	3	-	-	3	3
	Social Change and Movements	OE	SO2047	3	-	-	3	3
	Principles of Economics	OE	ES1041	3	-	-	3	3
	Economics of Education and Health	OE	ES2043	3	-	-	3	3
Total				19	4	8	31	27

Semester VI								
6.1	Accounting Software and E-Filing of ITR	CORE	CB3002	4	1	-	5	5
6.2	Business Analytics	CORE	CB3004	4	1	-	5	5
6.3	Dissertation**	SE	CB3082	-	-	8	8	4
Specialization Groups (Any one of the following groups)								
Elective I: Accounting and Finance								
6.4	Accounting Standards and Corporate Reporting	DSE	CB3062	4	1	-	5	5
6.5	Specialized Accounting	DSE	CB3064	4	1	-	5	5
Elective II: Banking and Insurance								
6.4	E-Banking	DSE	CB3066	4	1	-	5	5
6.5	Risk & Insurance Management	DSE	CB3068	4	1	-	5	5
Elective III: International Business and Marketing								
6.4	Services and Relationship Marketing	DSE	CB3070	4	1	-	5	5
6.5	International Advertising and Brand Management	DSE	CB3072	4	1	-	5	5
Elective IV: Leadership and HR								
6.4	Leadership & Team Development	DSE	CB3074	4	1	-	5	5
6.5	Human Resource Training and Development	DSE	CB3076	4	1	-	5	5
6.6	Generic (Open) Elective-II (Any one of the following)							3
	Psychology of Individual Differences	OE	PS1042	3	-	-	3	3
	Sociology of Knowledge System	OE	SO1048	3	-	-	3	3
	Social Disorganisation and Deviance	OE	SO2048	3	-	-	3	3
	Money and Banking Practices	OE	ES1044	3	-	-	3	3
	Indian Economy and Development	OE	ES2046	3	-	-	3	3
TOTAL				19	4	8	31	27
GRAND TOTAL				114	28	16	158	150

* **Project (CB3081)** includes Summer Internship Program (SIP), Report, Presentation & Viva-Voce

****Dissertation (CB3082)** includes Project Report preparation, Presentation, & Viva-Voce

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

Paper-1.1: Environmental Studies (CB1031)

Course Objective: To provide a basic knowledge on environment, the issues related to environment and its management.

Unit-I Introduction to Environmental Studies:

Definition, Scope, Importance, and various components of Environment. Multi-disciplinary nature of Environmental Studies. Need for Environmental education & public awareness.

Unit-II Ecosystem and Biodiversity:

Concept of Ecosystem, Structure and function of Ecosystem, Energy flow, Food chain, Food web and Ecological pyramids, Ecological succession, Bio-chemical cycles, Case studies of ecosystems, Biodiversity and its values, Levels of Biodiversity, Biodiversity conservation.

Unit-III Environmental Pollution and Natural Disaster:

Air, Water, Soil and Noise pollution. Causes, effects and control measures, Municipal Solid Waste Management, E- Waste Management. Natural disasters like Floods, Earthquakes, Cyclones, Tsunami, Landslide, and their management.

Unit-IV Natural Resources:

Forest resources – Importance of Forest, Deforestation, causes and impact. Water resources – Use of surface and ground water, exploitation of water resources, conflicts over water. Energy resources – Renewable and non-renewable energy resources, use of alternative energy sources- solar energy, wind energy, biogas energy. Land resources – Land degradation, soil erosion.

Unit-V Environmental Policies and Social Issues:

Sustainable Development, Climate Change, Global Warming, Rainwater Harvesting, Watershed Management, Basic Preambles of Environment Protection Act, Air Act and Water Act, Role of Pollution Control Boards, Case studies on Environmental Movements in India.

Course Outcome:

- Understand about Ecology and Biodiversity
- Know about Environment pollution and Natural disasters
- Learn about Natural resources and their importance
- Develop an understanding related to Environmental policies and practices
- Acquire knowledge about the role of Society and Public awareness

Textbooks

- ✓ Environmental Studies – Satpathy & Dash – Kalyani Publishers
- ✓ Environmental Studies–Sanjay Ku. Batra / Kanchan Batra/ H. K. Kaur / Parul Pant– Taxmann Pub.

Reference Books

- ✓ Environmental Science and Engineering - Gopinath/Subramanyam – Cengage
- ✓ Textbook of Environmental Studies - D. K. Asthana, Dr Meera Asthana - S. Chand
- ✓ Introduction to Environmental Science-Y. Anjaneyulu, B.S. Pub. 2004
- ✓ Environmental Science – Currenghme Saigo – TMH
- ✓ Textbook Env Studies for undergraduate courses Erach Bharucha – University press.

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

Paper 1.2: Financial Accounting (CB1001)

Course Objective: The objective of this paper is to help students to acquire the basic conceptual knowledge of Financial Accounting and to impart skills for recording various kinds of business transactions.

Unit - I.

Basics of Accounting: Accounting as the language of business and 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. Bases of accounting: cash basis and accrual basis. The nature of financial accounting principles – Basic concepts and conventions Accounting Equation. Basics of Accounting Process.

Unit – II: Reporting Standards, Business Income& Depreciation

Concepts of AS, Ind AS (Indian Accounting Standards), IFRS (International Financial Reporting Standards) & XBRL (extensible Business Reporting Language)

Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement and revenue recognition.

Depreciation Accounting: The accounting concept of depreciation, its measurement, methods of computation, disposal of depreciable assets, and change of method.

Unit – III: Final Accounts

Capital and revenue expenditures and receipts, Preparation of financial statements of Sole Trading Business and Partnership Business (with adjustments).

Unit – IV: Accounting for Partnership Firm

Introduction to Partnership Accounting, Accounting of Admission of partner, Retirement and Death of partner.

Unit – V: Accounting for Hire Purchase, Branch & Department

Hire Purchase & Instalment payment system; Departmental Accounting; Branch Accounting including foreign branch

Course Outcomes: After completion of this paper, students would be able to

- Understand the fundamentals of accounting& its process
- Know the concept of various Reporting standards and of business incomes
- Develop the skill of preparation of financial statements of a sole proprietorship& partnership business

- Understand the basics of accounting for partnership business, and accounting practices for admission, retirement, and death of a partner
- Develop competency about Hire purchase Accounting, Branch and Departmental Accounting.

Textbooks

- ✓ Financial Accounting – Tulsian & Tulsian – S. Chand
- ✓ Financial Accounting - Bansal. K. M – Taxman Publication

Reference Books

- ✓ Financial Accounting- Jain, S.P. and K.L. Narang - Kalyani Publishers, New Delhi
- ✓ Financial Accounting - Financial Accounting - R.K. Mittal, M.R. Bansal - V.K, Global Publication.
- ✓ Financial Accounting - I and Financial Accounting II: Mukherjee - Oxford University Press
- ✓ Textbook of Financial Accounting-Anil Kumar and Mariappa- Himalaya Publishing House
- ✓ Financial Accounting - P. C. Tulsian - Pearson Publication
- ✓ Accounting: Text and Cases- Anthony, R.N. Hawkins, and Merchant - McGraw-Hill Education.
- ✓ Financial Accounting- Maheshwari, S.N. and. S. K. Maheshwari - Vikas Publishing House, New Delhi.

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

Paper 1.3: Business Law (CB1003)

Course Objective: The objective of the course is to impart basic knowledge of the important Business Laws along with relevant case studies.

Unit I: The Indian Contract Act, 1872

- a. Contract – meaning, characteristics and kinds, Essentials of a valid contract
- b. Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)
- c. Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types)
- d. Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake
- e. Legality of objects and Consideration
- f. Void and Voidable agreements – Definition, Types and Distinction
- g. Discharge of a contract – Modes of discharge, Breach, and Remedies against breach of contract

Unit II: The Sale of Goods Act, 1930

- a. Contract of sale, meaning and difference between sale and agreement to sell
- b. Conditions and warranties
- c. Transfer of ownership in goods including sale by a non-owner
- d. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer

Unit III: Consumers Protection Act, 1986 and Right to Information Act

- a. Objectives and features of Consumers Protection Act
- b. Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person
- c. Unfair trade practices
- d. Consumer Protection Council (Central, State and District – their constitutions and objectives)

Unit IV: Partnership Laws

A. The Partnership Act, 1932

- a. Definition – Partner, Partnership
- b. Nature and Characteristics of Partnership
- c. Types of Partners
- d. Registration of a Partnership Firms and consequences of non-registration
- e. Rights and Duties of Partners
- f. Dissolution of firms – meaning and grounds

B. The Limited Liability Partnership Act, 2008

- a. Definition
- b. Salient Features of LLP
- c. Advantages and disadvantages of LLP
- d. Differences between LLP and Partnership, LLP, and Company
- e. Incorporation of LLP

Unit V: The Negotiable Instruments Act 1881

- a. Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types)
- b. Endorsement: Meaning and Types of Endorsement
- c. Holder and Holder in Due Course, Privileges of Holder in Due Course.
- d. Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting
- e. Discharge of Negotiable Instruments: Meaning and Modes

Course Outcomes: After completion of this paper, students would be able to

- Understand the basic aspects of Contract Act, its formulation, legality, types, discharge, performance & breach of contracts.
- Equip themselves with the legitimate rights and obligations under Sale of Goods Act
- Gain awareness about Consumer protection Act & its consequential norms
- Enable the skills to initiate entrepreneurial venture as Partnership firm/ LLP
- Have an insight about the Negotiable Instruments as per the Provisions of Negotiable Instruments Act.

Textbooks

- ✓ Mercantile & Commercial Laws–Rohini Agarwal – Taxmann Publication
- ✓ Business Law - Ashok Sharma - V.K. Global Publication.

Reference Books

- ✓ Legal Aspects of Business - Kumar, R. - Cengage Learning
- ✓ Business Law - Garg K.C., Sareen, Sharma - Kalyani Publishers
- ✓ A Book of Business Laws-Jena B and Mohapatra-Himalaya Publishing House
- ✓ Business Laws - Das & Roy - Oxford University Press
- ✓ Business Law- S K Matta, Geetika Matta - Vrinda Publications (P) Ltd
- ✓ Business Law- Tejpal Singh -Pearson Publication
- ✓ Business Law - Kuchhal, M.C. and Vivek Kuchhal - Vikas Publishing House, New Delhi.
- ✓ Business Law - Tulsian, P.C - S. Chand

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

Paper 1.4: Business Statistics (CB1005)

Course Objective: The objective of this course is to familiarize students with the basic Statistical Tools used for Managerial Decision-making by using modern statistical software.

Contents:

Unit I:

Statistical Data and Descriptive Statistics (With the use of Excel and other statistical software)

Nature and Classification of data: Univariate, Bivariate and multivariate data; time-series and cross-sectional data; Measures of Central Tendency

- a) Mathematical averages including arithmetic mean, geometric mean, and harmonic mean. Properties and applications.
- b) Positional Averages - Mode and Median and other partition values including quartiles, deciles, and percentiles

Unit II:

Measures of Variation (With the use of Excel and other statistical software)

Absolute and relative, Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Unit III:

Simple Correlation and Regression Analysis (With the use of Excel and other statistical software)

Correlation Analysis: Meaning of Correlation: simple, multiple, and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proofs not required). Correlation and Probable error; Rank Correlation

Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate

Unit IV:

Index Numbers (With the use of Excel and other statistical software)

Meaning and uses of index numbers: Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted

Tests of adequacy of index numbers, Base shifting, splicing, and deflating. Problems in the construction of index numbers

Construction of consumer price indices, important share price indices

Unit V:

Time Series Analysis (With the use of Excel and other statistical software)

Components of time series, Additive and multiplicative models Trend analysis, Fitting of trend line using principle of least squares – linear, second-degree parabola and exponential, Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices

Course Outcomes: After completion of this paper, students would be able to

- Develop an understanding of the concept of statistical data and measures of Descriptive statistical tools
- Assess the deviations and variances in data analysis
- Acquire a fair degree of proficiency in analysing relationships between variables and studying their impact.
- Build competence in using indices for data analysis and its interpretation
- Use of time series analysis tools and techniques in decision-making process.

Textbooks

- ✓ Business statistics - S.C. Agarwal - V.K. Global Pub. Pvt. Ltd, New Delhi.
- ✓ Business statistics - Patri and Patri - Kalyani Publishers New Delhi.

Reference Books

- ✓ Fundamentals of Business Statistics – J K Thukral – Taxmann Publications
- ✓ Fundamentals of Statistics - Gupta, S.C. - Himalaya Publishing House.
- ✓ Business Statistics & Analytics - S. Panneerselvam | P. Nagesh | Senthil Kumar – Cengage Publication
- ✓ Business Statistics – S K Sahoo, P K Prusty - Vrinda Publications (P) Ltd
- ✓ Statistical Methods - Gupta, S.P. - Sultan Chand and Sons, New Delhi.
- ✓ Fundamentals of Business Statistics - Sharma J K– Vikash Publication
- ✓ Business Statistics - Vohra N. D. - McGraw Hill.

B.Com. (Hons.): Semester – I

Paper-1.5: Computer Application and Data Management (CB1041)

Contents:

Unit I: Word Processing

Introduction to Word Processing; Word Processing concepts; Use of Templates; Working with Word Document: Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text, Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, drop cap; Tables: Inserting, Filling and Formatting a Table, Inserting Pictures, and Video; Mail Merge-including linking with Database; Printing documents.

Creating Business Documents using the above facilities

Unit II: Preparing Presentations

Basics of presentations: Slides& Fonts; Drawing& Editing; Inserting: Tables, Images, texts, Symbols, Media, Design; Transition; Animation; Hyperlink and Slideshow.

Creating Business Presentations using above facilities

Unit III: Spreadsheet and its Business Applications

Spreadsheet concepts; Managing worksheets; Formatting, entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and Graphs, Pivot Table.

Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date & Time, Lookup and Reference, Database & Text functions.

Unit IV: Creating Business Spreadsheet

Creating Spreadsheets in the areas of: Loan & Lease statement, Ratio Analysis, Payroll Statements, Depreciation Accounting, Graphical representation of Data, Frequency Distribution and its statistical parameters, Correlation & Regression.

Unit V: Database Management System

Database designs for Accounting and Business Applications

DBMS Software (Ms. Access): Creation of Tables, Multiple Table Handling, Defining Relationship [Foreign Key], Simple and Conditional Queries, Types of Queries [Update, Delete, Append], Forms, Reports, Introduction to SQL through Basic Commands.

Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, managing the data

records of Employees, Suppliers and Customers

Learning Outcomes: Students would be able to

- Understand the working of Word document and different functions performed under it.
- Prepare presentations and using different facilities for creating business presentations.
- Manage worksheets by using various functioning available under it.
- Create Business spreadsheets.
- Apply DBMS in different areas of relevance and managing various data records.

Textbooks Recommended

- ✓ Fundamentals of Data Management – Puneet Kumar Bhardwaj – Kalyani Publishers
- ✓ Information Technology & its Application in Business – Reema Thareja – Oxford Publication

Suggested Readings

- ✓ Fundamentals of Data Management –Saha RG- Himalaya Publishing House
- ✓ Computer Applications in Business – T.D. Malhotra & S. Malhotra – Kalyani
- ✓ Coronel and Rob, Database Principles, Cengage Learning
- ✓ Aurora, Computer Fundamentals, Vikash
- ✓ Sinha & Sinha, Fundamentals of Computers, BPB Publications
- ✓ Dhar, P., Fundamental of IT, and Its Application in Business, APH

B.Com. (Hons.): Semester – I

Paper-1.5: Financial Literacy (CB1043)

Objective: The course aims to offer an integrated approach to understand the concepts and applications of financial planning.

Unit 1: Introduction

Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.

Unit 2: Financial Planning and Budgeting

Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.

Unit 3: Banking Services

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman;UPI

Unit 4: Financial Services from Post Office

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB).

Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

Unit 5: Protection and Investment Related Financial Services

Insurance Services:

Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies.

Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI).

Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.

Learning Outcomes: Students would be able to

- Describe the importance of financial literacy and list out the institutions providing financial services
- Prepare financial plan and budget and manage personal finances
- Open, avail, and manage/operate services offered by banks
- Open, avail, and manage/operate services offered by post offices
- Plan for life insurance and property insurance

Textbooks Recommended

- ✓ Chandra, P. (2012). *Investment Game: How to Win*. New Delhi: Tata McGraw Hill Education.
- ✓ Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). *Financial Planning*. New Delhi: Sage Publications India Pvt. Ltd.

Suggested Readings

- ✓ Avadhani, V. A. (2019). *Investment Management*. Mumbai: Himalaya Publishing House Pvt. Ltd.
- ✓ Kothari, R. (2010). *Financial Services in India-Concept and Application*. New Delhi: Sage Publications India Pvt. Ltd.
- ✓ Milling, B. E. (2003). *The Basics of Finance: Financial Tools for Non-Financial Managers*. Indiana: universe Company.
- ✓ Zokaityte, A. (2017). *Financial Literacy Education*. London: Palgrave Macmillan.
- ✓ Lawrence N. Dworsky *Understanding the Mathematics of Personal Finance: An Introduction to Financial Literacy* Wiley Publications
- ✓ Kenneth Kaminsky (2010) *Financial Literacy: Introduction to the Mathematics of Interest, Annuities, and Insurance* University Press of America
- ✓ Carmela Aprea, Eveline Wuttke , Klaus Breuer, Noi Keng Koh, Peter Davies, Bettina Greimel-Fuhrmann, Jane S. Lopus (2016)*International Handbook of Financial Literacy*, Springer

B.Com. (Hons.): Semester – I

Paper-1.5: Contemporary Indian Economy (CB1045)

Course Objective

The objective of the course is to overview major trends in economic indicators and policy debates in India in the post –Independence period, with particular emphasis on paradigm shifts given the rapid changes taking place in the country. The paper also highlights current economic issues and major policy debates in India.

Course Outline

Unit I: Overview of India's Economic Policy since Independence

Broad Outline of Economic Policy in India since Independence. Rapid industrialization - Mixed economy set up – Achievements and deficiencies of overall economic policies during the Pre-reform Period in India – Economic Reforms since early 1990s: Liberalization, Privatization and Globalization

Unit II: Overall Economic Performance

India's Growth Story: Stagnation, Crisis and take-off: transition from Hindu growth rate to rapid economic growth of post-reform period – issues and debates – A Story of Sustained savings and Investment - Relating changes in policy paradigm and economic performance – Unfinished agenda: Poverty and Economic Inequality.

Unit III: Understanding Indian Macroeconomy

Plan Strategy, Development Experience and Payments Crisis: Some Disquieting Features – Conventional Hypothesis on the Roots of the Crisis – Macro(mis)management – Some Dissenting Notes – Theory and Evidence – Alternative View on Macroeconomic Linkages and the Crisis – Macroeconomics of India's Reforms Experience – Balance Sheet of the Indian Economy – Economic Interpretation of Developments in the Post-reform Period – India's Macroeconomic Puzzles – Projections and Reflections on future economic growth prospects.

Unit IV: Sectoral Issues – Post-reform Period

Agricultural sector: Economic liberalization and Indian agriculture – Current challenges for Indian agriculture: Growth crisis, its severity and options – 'Contract farming' and its implications for Indian agriculture and agro-processing industries – Industrial Sector: Industrial productivity, investment, FDI and growth – Manufacturing – Large corporates and MSMEs - labour reforms - Services sector: Indian experience of Services-led growth – Services growth-Output, Employment and Exports – Understanding 'Services Revolution' in India - Some Causal links – Sustainability and Optimality

Unit V: Current Economic Issues in India

Current macroeconomic performance: Current economic deceleration – Supply side and demand side explanations – Government's initiatives: Make in India, GST, Demonetisation, Deregulation of petroleum prices – Current issues as highlighted in latest Economic Survey, Union Budget, monetary policy – other contemporary issues on Indian economy having important ramifications.

Learning Outcome: After completion of this paper student will be able to-

- Have an insight into the economic history of the post-independent India.
- Gain awareness about different economic as well as social challenges in India such as poverty, inequality, population pressure, regional imbalance, and issues related to human capital development.
- Gain thorough knowledge about the planning process in India.
- Get introduced to the different data set related to the Indian economy through the practical sessions.

Textbook

- ✓ R. Datta and K.P.M. Sundaram (2004) Indian Economy, S. Chand, New Delhi.
- ✓ Uma Kapila (ed) (2018) Indian Economy since Independence: A comprehensive and critical analysis of India's economy, 1947-2017, Academic Foundation, New Delhi.

References

- ✓ Frankel, Francie R. (2005): India's Political Economy 1947-2004, OUP.
- ✓ Subramanian, Arvind (2008): India's Turn: Understanding the Economic Transformation, OUP.
- ✓ Government of India: Economic Survey, Recent issues.
- ✓ Reserve Bank of India: Annual Report, Recent issues.

B.Com. (Hons.): Semester - II

Paper 2.1: Professional Communication (CB1032)

Objective:

To acquire and develop good communication skills requisite for business correspondence and reporting.

Unit – I: Communication

Communication: Its meaning and nature; Importance & Purpose of Communication; Dimensions & Channels of Communication; Patterns of Communication; Means/Media of Communication; Verbal & Non-Verbal Communication; Emotional Intelligence; Conflict & Negotiation; Presentations & Interviews; Speeches; Corporate Communication; Technology, Ethics & Values of Business Communication; Barriers & Breakdowns in Communication; Guidelines for Effective Communication.

Unit – II: Effective Business Communication & Business Letter Writing

English for Effective Business Communication; Essentials of Effective Correspondence, Layout & Planning of Business Letter; Kinds of Business Letter; Different types of Letters and Correspondence; Correspondence with Government Authorities; & Representations.

Unit – III: Intra-Organisational Communication - I

Memoranda; Notices, Circulars & Orders; Staff Suggestions & Complaints; Correspondence with Regional/Branch Offices; Agenda & Minutes

Unit – IV: Intra-Organisational Communication - II

Summarising & Precis Writing; Report Writing, Proposal Writing; Periodical Publications for Internal Circulation.

Unit – V: External Communication

Press Releases & Notices; Invitation to Tender and Bid, Auction Notices, etc; Expression of Interest; Press Conferences, Exhibitions, launches; Magazines, Brochures, etc; Mailshots & Reply Coupons; Advertisements for Senior Positions; Telegram, Fax, SMS, Email, Blog & Twitter; Internet & E-Commerce; Brands vis-à-vis Social Networking; Essay Writing

Course Outcomes: After completion of this paper, students would be able to

- Cover Formal Communication, Interpersonal skills, listening skills and emotional intelligence
- Propagate information accurately, and communicate clearly as intended
- Express themselves effectively and present ideas unambiguously with clarity, coherence, and precision
- Develop writing skills and introduces the most used writing formats
- Familiarize themselves with the various formats of External Communication

Textbooks

- ✓ Business Communication – K. K. Sinha – Taxmann Publication
- ✓ Business Communication – Varinder Kumar & Bodh Raj – Kalyani Publication

B.Com. (Hons.): Semester - II

Paper 2.2: Cost & Management Accounting (CB1002)

Objective: To acquaint the students with basic concepts used in cost and management accounting, various methods involved in cost ascertainment, reduction, and control; and tools and techniques used for managerial decision making.

CONTENTS:

Unit- 1:

Introduction to Cost & Management Accounting: Meaning, concept, scope, objectives, principles, importance and limitations of cost accounting and management accounting.

Cost concepts, elements of cost and classification of cost and Preparation of Cost Sheet. Unit Costing and Job Costing.

Unit – II:

Accounting for Material: Concept and technique of accounting for material; Methods of pricing of materials issues – FIFO, LIFO, and Average; Treatment of material losses; Techniques of material control – level setting, Economic Ordering Quantity, ABC Analysis, VED Analysis, Perpetual inventory system, & Just-In-Time.

Unit – III:

Accounting for Labour: Accounting for labour cost, control procedure, labour turnover, idle time, overtime, Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage plan.

Unit – IV:

Accounting for Overheads: Classification, Allocation & Apportionment of production overheads; Re-apportionment of Service department overheads; Absorption of overheads, methods of absorption – actual and predetermined rates, blanket and multiple rates, choice of an overhead absorption rate; Administration, selling and distribution overheads; Under absorption and over absorption of overheads.

Unit – V:

Marginal Costing: Absorption vs. Variable costing; Distinctive features and income determination; Cost Volume Profit Analysis: Break Even Analysis, Contribution, Margin of Safety, and Angle of Incidence.

Course Outcomes: After completion of this paper, students would be able to

- Understand the fundamentals of Cost Accounting & Management Accounting
- Know about various Cost Concepts and preparation of Cost Sheets
- Develop an insight about the Accounting for Material Cost.
- Gain Awareness on the Accounting for Labour and Accounting for Overheads in an Organisation
- Develop Competence about Marginal Costing & its Techniques

Textbooks

- ✓ Cost & Management Accounting–Jain, Narang, Agrawal–Kalyani Publishers
- ✓ Cost & Management Accounting – Kishore, R.M. – Taxmann Publications

Reference Books

- ✓ Cost & Management Accounting – M N Arora – Himalaya Publishing House
- ✓ Management & Cost Accounting –Drury, Colin – Cengage Learning
- ✓ Cost & Management Accounting – Mitra – Oxford Publication.
- ✓ Cost Accounting, Jawahar Lal and Seema Srivastava, McGraw-Hill

B.Com. (Hons.): Semester - II
Paper -2.3: Corporate Law (CB1004)

Course Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act, 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Contents:

Unit – I: INTRODUCTION TO COMPANY

Meaning and Definition – Features –, High Lights of Companies Act 2013 - Body Corporate, Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company.

Unit – II: COMPANY FORMATION

Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.

Unit - III: COMPANY ADMINISTRATION

Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director, Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.

Unit - IV: SHARE CAPITAL & DEBENTURES

Share and Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, D-mat System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture, Rules regarding Dividend, and distribution of dividend.

Unit - V: CORPORATE MEETINGS

Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing

Course Outcomes: After Coverage of above Syllabus Student will be able to -

- Understand the basic aspects of Companies according to Companies Act, 2013
- Equip themselves with the process of Company Formation under Companies Act
- Gain Awareness about the Company Administration as per the Act
- Have a better idea on Share Capital & Debentures
- Have an insight about the Corporate Meetings related laws in India

Textbooks Recommended

- ✓ Company Law - Gupta, Garg - Kalyani Publication
- ✓ Company Law (University Edition) – Kapoor & Dhamija - Taxmann Publications

Suggested Readings:

- ✓ Cengage – Chadha & Chadha – Company Law
- ✓ Corporate Law - Ashok Sharma - V.K. Global Publishing Pvt. Ltd., New Delhi
- ✓ Company Law - Roy & Das - Oxford University Press
- ✓ Corporate Laws - Maheshwari, Maheshwari - Himalaya Publishing House
- ✓ Corporate Law– S K Matta, Geetika Matta - Vrinda Publications (P) Ltd
- ✓ Corporate Law – Arora & Bansal - Vikash Publication

B.Com. (Hons.): Semester - II

Paper – 2.4: Business Economics (CB1006)

Objective: Objective of the course is to acquaint the students with the concepts of Business Economics. The course makes the student understand the demand and supply side of the market through the production and cost behaviour of firms. The modern tools of macro-economic analysis are also discussed, and the policy framework is elaborated, including the open economy

Unit I: Demand and Consumer behaviour

Concept of demand: demand function, law of demand, derivation of individual and market demand curves, shifting of the demand curve, elasticity of demand.

Consumer behaviour, Marshallian utility approach and Indifference Curve approach; utility maximization conditions.

Unit II: Production and Cost

Production function: Short-run and Long-run; Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Isoquant and iso-cost line; Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long-run Costs; Relation between Average and Marginal

Unit III: Market Structure & Equilibrium-I

Perfect Competition: Assumption; Theory of firm under perfect competition; Demand & Revenue; Equilibrium of firm in short run & long run

Imperfect competition: Difference between perfect competition, monopoly, and imperfect competition;

Monopoly: Short run & long run equilibrium of monopoly firm; concept of supply curve under monopoly; Price discrimination

Unit IV: Market Structure & Equilibrium-II

Monopolistic competition – assumption, short & long run equilibrium and excess capacity; Oligopoly – causes for existence, Co-operative and non-cooperative behaviour and Dilemma of oligopolistic firms.

Unit V: Macro Economics

Concepts & Variables of Macro-economics, Economic Systems: Mixed economy, Socialism economy, and Capitalism economy, Components of Macroeconomics – Income, Expenditure, and the Circular flow. Basic Concepts of Monetary Policy & Fiscal Policy.

Learning Outcomes: Students would be able to

- Understand the concept of Demand & Consumer Behaviour
- Have a better idea on Production & Cost Function in an Economy
- Enable the skill to analyse the Perfect Competition Market
- Gain awareness about the Imperfect Market Structure
- Know about the basic aspects of Macro Economics

Textbooks Recommended

- ✓ Microeconomics – Jain & Majhi - V.K. Global publishing Pvt. Ltd., New Delhi
- ✓ S Chand – H L Ahuja – Business Economics

Suggested Readings:

- ✓ Microeconomics - Mehta P.K, Singh M. – Taxmann Publication
- ✓ Managerial Economics - Panneerselvam/ Sivasankaran/ Senthil Kumar - Cengage Publication
- ✓ Microeconomics-K C Dash- Himalaya Publishing House
- ✓ Microeconomics I and Statistics: Das & Sengupta, Oxford University Press
- ✓ Principles of Microeconomics - N. Gregory Mankiw - Cengage Learning
- ✓ Microeconomics - Dwivedi, D.N. - Vikash Publication

B.Com. (Hons.): Semester - II

Paper-2.5: Entrepreneurship Development and Start-up Strategies (CB1042)

Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behaviour for effectiveness at work and in life.

Contents:

Unit-I: Introduction:

Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and Micro, Small and Medium Enterprises, Role of family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

Unit-II: Sources of business ideas

Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report

Unit-III: Public and private system of stimulation

Public and private system of stimulation: support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund

Unit IV: Mobilizing Resources

Mobilizing Resources: Mobilizing resources for start-up, Accommodation, and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic start-up problems

Unit V: Business Ethics

Meaning - Scope – Types of Ethics – features – Factors influencing Business Ethics – significance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility and Business Ethics

Principles of Business Ethics Introduction – Meaning – Element – Ethics, Morale, Business ethics, Ethical dilemma [basic idea, features, and significance of each of element]

Learning Outcomes: Students would be able to

- Study the meaning and elements of entrepreneurship and to know the role of family business in India.
- Know the sources of business ideas and to test the feasibility.
- Acquire knowledge on different start-up funding agencies.
- Identify basic start-up problems and sources of mobilizing resources.
- Understand the concept of CSR as well as factors influencing business ethics.

Textbooks Recommended

- ✓ Entrepreneurship Development and Business Ethics - Singh & Sahu – Kalyani Publishers
- ✓ Kalyani - R Saibaba – Entrepreneurship; Cengage - Kumar Rai – Business Ethics

Suggested Readings:

- ✓ Entrepreneurship Development and Business Ethics, Sanjeet Sharma – V.K. Global
- ✓ Entrepreneurship, R. Saibaba, Kalyani Publishers, New Delhi.
- ✓ SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
- ✓ Rao, V.S.P – Business Entrepreneurship & Management – Vikash Publication
- ✓ Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
- ✓ Entrepreneurship Development and Business Ethics - M K Nabi, K C Rout, Vrinda Publications (P) Ltd

B.Com. (Hons.): Semester - II

Paper-2.5: Cyber Security Laws for Business (CB1044)

Objective: The purpose of this course is to bring awareness and make the students familiar about various cyber securities mainly about data protection, IT acts, E-records and any issues and challenges faced by people.

Contents:

UNIT-1: Introduction to Cyber Crime

Introduction to Cyber Crime – Types of Cyber Crime – Classification of Cyber Criminals – Tools used in Cyber Crime – Challenges – Strategies – Crypto currency – Bit coin – Block chain - Ransom ware.

E Business and its significance, Electronic Governance, Instant messaging platform, social networking sites and mobile applications. E-Money, regulations of PPI (Pre-Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in cyber space.

Unit 2: Digital Signatures and Electronic Records

Cryptography – Encryption and Decryption; Concept of public key and private key; Creation and authentication of digital signature; Electronic signature certificates; Certification authorities and their role.

Electronic Records -Concept, authentication, applications, usage and legal recognition of electronic records; Legal recognition of digital signatures; Retention of Electronic Records; Intermediaries and their liabilities; Attribution, acknowledgement and dispatch of electronic records; Secure electronic records and digital signatures; Digital signatures in Government and its agencies

Unit 3: Data Protection

Data Protection on Internet - Concept of privacy, right to privacy, Threat to privacy on internet, Ingredients to decide confidentiality of information, Breach of sensitive personal information and confidentiality under IT Act and penalties for the same, Right of Interception under IT Act; Different offences under IT Act, 2000.

Unit 4: E- Governance and Regulatory Framework

E-Governance - Components of E Governance; Types of interactions in E-Governance- Government to Government (G2G), Government to Business (G2B), Government to Citizen (G2C), Government to Employee (G2E); Benefits of E- Governance- Governance, Public Service, Management; E - Governance challenges specific to India; Legal framework for E-Governance under IT Act; Initiatives taken in India (Various E Governance Programmes); Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue; Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR and Indian data protection regime.

Unit 5: Cyber Security- Issues and Challenges

Cyber Crimes; Sources of cybercrime law (substantive and procedural); Cyber Crimes Vs. Conventional Crime; Reasons for cyber-crimes and cyber criminals; Cyber Crimes against Individuals, Institution and State; Cyber Crimes: Hacking, Digital Forgery, Cyber Stalking/Harassment, Identity Theft & Fraud, Cyber Terrorism, Cyber Defamation, Salami attacks- Web Jacking, Malware, DDoS attacks, and Botnets; Preventive measures under IT Act, 2000. Block-chain, Artificial Intelligence and Machine Learning for Cyber Security. Network Security Techniques: Access Control and Intrusion Detection System, Server Management and Firewall; VPN Security, Systems Security, Operating System Security.

Learning Outcomes: Students would be able to

- Different segments of cyber securities

- The purpose and mechanisms for maintaining E-records.
- The need of data privacy and IT acts
- E-Governance aspects and different regulatory framework
- Exploring different cyber securities issues.

Textbooks Recommended

- ✓ Craig, B. (2012). *Cyber Law: The Law of the Internet and Information Technology*. London: Pearson Education.
- ✓ Dietel, H. M. (2001). *E-business and E-commerce for managers*. London: Pearson Education.
- ✓ Ismail, N., & Cie, E. L. Y. (2013). *Beyond Data Protection: Strategic Case Studies and Practical Guidance*. Berlin: Springer.
- ✓ Rattan, J. (2017). *Cyber Laws & Information Technology*. New Delhi: Bharat Law House Pvt. Ltd.
- ✓ Sharma, J. P., & Kanojia, S. (2018). *E Business and Cyber Laws*. New Delhi: Bharat Law House Pvt. Ltd.

Suggested Readings:

- ✓ Dejey, Dr.Murugan, “Cyber Forensics”, Oxford University Press, India, 2018.
- ✓ William Stallings and Lawrie Brown, “Computer Security: Principles and Practice”, Prentice Hall.
- ✓ Swiderski, Frank and Syndex, “Threat Modeling”, Microsoft Press.
- ✓ John W. Rittinghouse, William M. Hancock, “Cyber Security Operations Handbook”, ElsevierPub.
- ✓ Deborah G Johnson, “Computer Ethics”, 4th Edition, Pearson Education Publication.
- ✓ Earnest A. Kallman, J.P Grillo, “Ethical Decision making and IT: An Introduction with Cases”, McGraw Hill Publication.

B.Com. (Hons.): Semester - II

Paper-2.5: Rural Management & Development (CB1046)

Objective: The course aims to help learners to acquire knowledge on various aspects of rural development and to acquaint them with the various programmes of rural development.

Contents:

Unit 1: Introduction

Concepts and Connotations of Rural Development; Basic Elements of Rural Development; Determinants of Rural Development; Rural Development Policy; Goals of Rural Development Policy; Rural Development Policies in India; Generation and Transfer of Technology; Environmental Concerns.

Unit 2: Leveraging Demographic Dividend

Demographic characteristics of rural population, issue of urban migration; Rural Work Force; Livelihood: Micro and Macro Perspectives of Rural Livelihood, Gender Issues in Livelihood; Challenges and opportunities for demographic dividend - skill development and capacity building for employment and entrepreneurship; Production, Income Generation and Poverty Alleviation.

Unit 3: Rural Economy of India

Size and Structure of the Rural Economy, Characteristics of the Rural Sector - Agricultural and Allied Sectors, Non-Farm Sector - Rural Industrialization and Entrepreneurship.

Rural Finance: Rural credit and indebtedness; Institutional supports - NABARD, Nationalized Commercial Banks including Regional Rural Banks and Cooperatives.

Unit 4: Rural Infrastructure

Road infrastructure and communication network; Water and sanitation services; Rural Electrification and non-conventional energy sources; Educational Institutions; Primary Health Care Facilities; Irrigation; Flood Control; Market for Rural product - Rural Regulatory Markets, E-Market Place (E-Choupal, etc.), Public Distribution System (PDS); Rural Infrastructure Development Programmes in India.

Unit 5: Rural Development Programmes in India

Rural Development programmes in India, Role of Organisations engaged in implementation of rural development programmes in India - Government Organisations and Agencies, Panchayati Raj Institutions (PRIs), Cooperatives, Voluntary Agencies/Non-Governmental Organisations, Self-Help Groups, Evaluation and monitoring of the programmes, Role of Corporate sector in Rural Development.

Learning Outcomes: Students would be able to

- Describe the concept of rural development;
- Analyze various skill development and capacity building programmes;
- Describe the role of institutional bodies like NABARD/ RRBs in financing rural based projects;
- Prepare a business plan for a start-up venture in rural setting after analyzing the various facets of rural economy in India;
- Assess the impact of infrastructure development in rural India;

Textbooks Recommended

- ✓ Singh, K. (2008). *Rural Development - Principles, Policies, and Management*. New Delhi: Sage Texts.
- ✓ Samanta, R. K. (2000). *New Vista in Rural Development Strategies & Approaches*. Delhi: B.R. Publishing Corporation.
- ✓ Hussain, T., Tahir, M., & Tahir, R. (2017). *Fundamentals of Rural Development*. New Delhi: I. K. International Publishing House Pvt. Ltd.
- ✓ Sahu, B. K. (2003). *Rural Development in India*. New Delhi: Anmol Publications Pvt. Ltd.
- ✓ Dutta, S. K., & Ghosh, D. K. (2002). *Empowering Rural Women*. New Delhi: Akansha Publishing House.
- ✓ Dutta, S. K., & Ghosh, D. K. (2006). *Institutions for Development: The case of Panchayats*. New Delhi: Mittal Publications.

B.Com. (Hons.): Semester – III
Paper- 3.1: Corporate Accounting (CB2001)

Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Contents:

Unit – I

Company, Share and Share Capital: Introduction to a Company; Meaning and Types of Shares and Share Capital; Accounting for Share Capital: Accounting Treatment for Issues of Shares (Issue, Forfeiture, Re-issue, Pro-rata Allotment), Right Shares, & Bonus Shares; Buyback of Shares.

Unit – II: Preference shares & Debentures

Redemption of Preference Shares (Conditions, process, and accounting treatment); Accounting for Debentures: Types and Issue of Debentures; Redemption of Debentures and its Accounting Treatment.

Unit – III: Financial Statement of a Company

General; Legal Requirements related to Financial Statements, Components of Financial Statements, and format; Adjustment Entries and Special items related to Financial Statements (Treatment of Tax; Transfer to Reserves, Dividend; Deferred Tax)

Unit – IV: Valuation of Goodwill & Shares

Goodwill – Concept, Need for Valuation of Goodwill, Methods of Goodwill Valuation.
Shares – Concept, Purpose of Valuation of Shares, Factors affecting Valuation, and Methods of Valuation of Shares

Unit – V: Liquidation

Meaning of Liquidation, Modes and Consequences of Winding-up, Statement of Affairs, Liquidator's Final Statement of Account, List 'B' Contributories

Learning Outcomes: Students would be able to

- Study the basic concept of Company Accounts and issue of shares and stocks.
- Understand the process of redemption of preference shares and debentures.
- Prepare the Corporate Financial statements as per schedule III Companies Act 2013.

- Valuation and accounting for goodwill and shares.
- Know the modes of winding up of companies and its accounting.

Textbooks Recommended

- ✓ Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
- ✓ Sehgal, Ashok, and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi.

Suggested Readings:

- ✓ Corporate Accounting - R.K. Mittal, S. Ahuja- V.K. Global Pub. Pvt. Ltd, New Delhi.
- ✓ Corporate Accounting: Theory and Practice – Raj Kumar Sah - Cengage Publications
- ✓ Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
- ✓ Corporate Accounting – Anil Kumar, Mariappa- Himalaya Publishing House
- ✓ Tulsian, P.C, Corporate Accounting, S. Chand
- ✓ Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
- ✓ Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra.
- ✓ Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House

B.Com. (Hons.): Semester - III
Paper- 3.2: Direct-tax Law and Practice (CB2003)

Objective: To provide basic knowledge and equip students with the application of principles and provisions of Income Tax Act 1961.

Contents:

Unit I: Basic Concepts and Residential Status

Assessment Year, Previous Year, Person, Assessee, Income, Gross Total Income, Taxable Income, Exemption vs. Deduction, Charge of Tax on Income, Five Heads of Income, Tax Computation, Tax Evasion, Tax avoidance and Tax planning.

Relevance of Residential Status; Determination of Residential status of Individual, HUF, Firm, AOP, Company, other persons; Residential Status & Incidence of Tax

Incomes Exempt from Tax

Unit II: Income from Salary & House Property

Provisions related to Income under the head “Salaries” and its computation

Provisions related to Income under the head “Income from House Property” and its computation

Unit III: Income from Business/Profession

Provisions related to Income under the head “Profits and Gains of Business or Profession” and its computation

Unit IV: Income from Capital Gain and Other Sources & Clubbing and Set-off/Carry forward of Losses

Provisions related to Income under the head “Capital Gains” and its computation

Provisions related to Income under the head “Other Sources” and its computation

Provisions of Clubbing of Income & Set-off and Carry Forward of Losses

Unit – V: Permissible Deductions from GTI & Return of Income

Rules governing to permissible deductions under sections 80C to 80U

Types of Assessment and Returns of Income; Provisions related to filing of Return

Learning Outcomes: Students would be able to

- To give an understanding of income tax laws in India and be able to do tax planning.
- Acquire knowledge to compute incomes earned under the head salary and house property
- Compute profit or loss from business or profession as per IT Act
- Calculate the Capital Gains and the clubbing, sett-off and carry forward of losses.
- Know about the permissible deductions available to an Assessee and the filing of IT Returns

Textbooks Recommended

- ✓ Gaur and Narang, Income tax: Law and practice, Kalyani Publishers
- ✓ Students' Guide to Income Tax: University Edition - Dr. V K Singhania, Dr. M Singhania - Taxmann Publication (Latest edition)

Suggested readings:

- ✓ Income tax Law and practice, Mukta Jain/ Rakesh Jain, V.K. Global Pub. Pvt. Ltd., New Delhi
- ✓ Concept Building Approach to Income Tax Law and Practice – Naveen Mittal – Cengage Publication
- ✓ Income Tax Law and Practice-Saha, Dash- Himalaya Publishing House.
- ✓ Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
- ✓ Lal, B.B. Income Tax Law, and Practice. Konark Publications, New Delhi.

B.Com. (Hons.): Semester - III

Paper- 3.3: Financial Management (CB2005)

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

Contents:

Unit I: Introduction & Basic Concepts

Important functions of Financial Management, Objectives of the firm: Profit maximization vs. Value maximization, Role of Chief Financial Officer. Financial environment in which a firm must operate, Time Value of Money: concept and reasons, Compounding and Discounting techniques, Concepts of Annuity and Perpetuity. Risk-return relationship (concepts only)

Unit II: Sources of Finance and Cost of Capital/ Financing Decisions

Different sources of finance; long term and short-term sources, Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation), rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).

Unit III: Capital Expenditure Decisions / Long term Financial Decisions & Dividend Decisions

Capital Expenditure Decisions / Long term Financial Decisions

Objectives of Capital Budgeting Process, Concept of Cash flow, Methods of long-term investment decisions - Discounted Payback Period, Net Present Value, Profitability Index, Average Rate of Return / Accounting Rate of Return, Internal Rate of Return (Including relative merits and demerits of each of the methods)

Unit IV: Dividend Decisions

Meaning, Nature and Types of Dividends, concept of pay-out ratio, retention ratio Decisions and growth, Dividend policies and formulating a dividend policy, Dividend Theories: Walter's Model, Gordon's Model

Unit V: Working Capital Management/ Liquidity Management

Meaning and various concepts of Working Capital, Management of Working Capital and Issues in Working Capital, Estimating Working Capital Needs; Operating or Working Capital Cycle, Policies relating to Current Assets – Conservative, Aggressive and Balance, Various sources of finance to meet working capital requirements

Learning Outcomes: Students would be able to

- Understand the basic concepts of Financial Management and Objectives of the firm
- Know various sources of Finance and computation of different types of cost
- Take long term financial decisions and different methods of decision making
- Take Dividend decisions for organisation as well as formulate dividend policy
- Manage liquidity of organisation and to have idea regarding issues related to working capital

Textbooks Recommended

- ✓ Fundamentals of Financial Management – Rastogi - Taxmann Publication
- ✓ Fundamental of Financial Management, Sharma, Gupta, Kalyani Publishers, New Delhi.

Suggested Readings

- ✓ Fundamentals of Financial Management, Vandana Dangi, V.K. Global Pvt. Ltd., New Delhi
- ✓ Parasuraman – Financial Management: A Step-by-Step Approach, Cengage Learning
- ✓ Pandey, I.M. Financial Management. Vikas Publications.
- ✓ Financial Management, Himalaya Publishing House
- ✓ Bhalla – Financial Management – S. Chand

Horne, J.C. Van and Wackowich. Fundamentals of Financial Management. 9thed. New Delhi Prentice Hall of India.

B.Com. (Hons.): Semester - III

Paper- 3.4: Management Principles and Application (CB2007)

Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles, and practices.

Contents:

Unit-I: Introduction:

Introduction to Management - definition, principles, importance, functions, and levels of Management. nature as profession, science and art, universality of management; levels of management; managerial tasks and skills of Manager. School of Management thoughts – Pre- Scientific, Classical, Behavioural and Modern; Contributions in the field of Management – by Peter F. Drucker, Michael Porter, C.K Prahalad, Barnand, McGregor, Rensis Likert and McKinsey

Unit-II: Planning:

Meaning, Concept, importance, steps, types, premises, barriers to effective planning and remedial measures; strategic planning-concept forecasting –concept, techniques.

Unit – III: Organizing:

Concept, importance, principles, different organization models-line and staff; Functional; Departmentation need, basis, principles, Delegation of Authority-elements, steps barriers; Centralization and Decentralization of Authority; Span of Management; concept and determining factors

Unit-IV: Directing and Staffing:

Directing: concepts, importance of directing, Leadership: Concept, importance, types, leadership traits, Tannenbaum & Schmidt's Model and Blake & Mouton's Model. Staffing: concepts, importance

Unit- V: Motivation, Co-ordination and Control:

Motivation: Concept, importance, importance of need theory, and contributions of McGregor, Maslow, Herzberg. Coordination: concepts, importance, principles and implementation techniques. Control: concepts, importance and tools of control.

Learning Outcomes: Students would be able to

- Understand the basic management concepts and to study the different schools of thoughts of management.
- Apply various techniques of planning and to know the barriers of planning and effective measures to deal with it.
- Have a basic understanding about organizing and its importance along with different organization models.
- To know the concepts and importance of directing, leadership, and staffing.
- To understand the different theories of motivation and techniques of coordination.

Textbooks Recommended

- ✓ Management: Principles and Application - Sharma Gupta - Kalyani Publishers
- ✓ Management Principles & Applications - V.S.P Rao – Taxmann Publications

Suggested Readings:

- ✓ Prasad, L.M. Principles and Practice of Management, Sultan Chand
- ✓ R. K. Singhal, Management Principle and application, V.K. Global Pub. Pvt. Ltd, New Delhi.
- ✓ Management Principles and Applications-Jhunjhunwala J Mohanty- Himalaya Publishing House
- ✓ Principles of Management: Mitra, Oxford University Press.
- ✓ Griffin, R.W. – Management: Principles& Practices, Cengage Learning
- ✓ Gupta R.N - Principles & Practice of Management – S. Chand
- ✓ A K Jha, Management Principles and Application - Vrinda Publications (P) Ltd.
- ✓ Chandan J.S – Management Concepts of Strategy – Vikash Publication
- ✓ B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
- ✓ TN Chhabra, Management Concepts and Practice, DhanpatRai& Co. (Pvt. Ltd.), New Delhi
- ✓ Peter F Drucker, Practice of Management, Mercury Books, London

B.Com. (Hons.): Semester – III

Paper-3.5: E-Commerce (CB2041)

Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

Contents:

Unit I: Introduction

E-Commerce-meaning, nature, concepts, types; e-commerce business models B2B [concept, major activities, types of B-to-B market (independent, buyer oriented, supplier oriented, e- market place)], B2C [portals, e-trailer, content provider, transaction broker, real life examples of B2C], C2C, C2B, etc.; forces behind e-commerce, e-Governance [meaning, types, significance, real life examples].

Unit II: E-CRM and SCM

E-CRM-Definition, features, goals of E-CRM business framework, phases of E-CRM, types of E-CRM, Functional components of E-CRM, strategies for E-CRM solutions

SCM - Definition, features, types of supply chain.

Unit III: Digital Payment

Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money, NEFT, RTGS], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.

Unit IV: ERP

Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP.

Unit V: New Trends in E-Commerce

Social Commerce- Concept, definition, features; Digital Marketing- Definition, objectives, methods, limitations; Advertisement in social media-objectives, advantages and disadvantages, procedures.

Learning Outcomes: Students would be able to

- Understand the basic concept and importance of E- Commerce and E- Governance.
- Analyse the features and goals of E- CRM and SCM along with different types of supply chain.
- Acquire knowledge on digital payment methods and legal provisions related to it.
- Use of ERP in enhance Competitiveness, modernizing Business Processes and Systems and to increase Operating Efficiency.
- Know about the new trends in E-Commerce, its procedures and pros and cons associated to it.

Textbooks Recommended

- ✓ E-Commerce - Kakkar, Sendhu - Kalyani Publishers, New Delhi
- ✓ e-Commerce – Dr. Shivani Arora – Taxmann Publication

Suggested Readings:

- ✓ E Commerce-D Mohapatra, Das and K M Das- Himalaya Publishing House
- ✓ E-Commerce, S.K. Dey/ M. Behera, V.K. Global Pub. Pvt. Ltd, New Delhi.
- ✓ Schneider G., E-Business, Cengage
- ✓ E-Commerce and Business Communication: Datta &Somani, Oxford University Press.
- ✓ E-Commerce– A K Jha, Vrinda Publications (P) Ltd
- ✓ Pandey U. S – ECommerce& Mobile Commerce Technology – S. Chand
- ✓ P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning
- ✓ Laudon, E-Commerce, Pearson Education India

B.Com. (Hons.): Semester – III
Paper-3.5: Business Incubation (CB2043)

Objectives: The course aims to familiarize the learners with development of business incubators and its management.

Unit 1: Introduction

Business Incubation- Concept and Principles; Incubator and Incubation; Pre-requisites of incubator; Development of an incubator; Types of incubators; Corporate and educational incubators. Incubation and Entrepreneurship. Business incubation models and success factors. Virtual business incubation. Agribusiness incubation. Government Policies and Programmes, Role of business incubation in the economy.

Unit 2: Incubation Process

Process of business incubation and business incubator; Pre-incubation and post-incubation; Idea lab; Business plan structure; Value proposition. Role of business incubation in start-up development.

Unit 3: Incubator Business

Environment Managing business incubator; Financing business incubator; Owners and Fund providers; Seed funding/venture capital; Angel Financiers: types, nature, and procedures; Services of incubators.

Unit 4: Planning an Incubator

Feasibility study; Team formation and team building; Examining sample business idea and writing business plans; Developing business plan; Business incubation marketing and stakeholder management; Understanding investor/lender's perspective and presenting business plan; Valuation of business plan and elevator pitch.

Unit 5: Managing Business Incubator

Policy formulation for entry and exit; Incubation structures; Roles and responsibilities of key players; Managing incubator employees; Performance indicators of business incubator. Mentoring process; Legal issues and other formalities.

Learning Outcomes: Students would be able to

- Explain the incubation as a concept, types of business incubators and the role played by business incubators in supporting entrepreneurial efforts;
- Describe the process of business incubation, incubator structure, and value propositions leading to start-up development;
- Explain about various funding opportunities available to business incubators and understand the funding needs of the incubator;
- Explain about various aspects of development of a business incubator, such as preparation of feasibility study, team building, and preparation of business plan;
- Carry management of business incubators involving formulation of policy for entry and exit, employee management, identification of key performance indicators and mentoring process.

Textbooks Recommended

- ✓ Adkins, D. (2002). A Brief History of Business Incubation in the United States. Athens: National Business Incubation Association. Gerl, E. (2000).
- ✓ Brick and Mortar, Renovating or Building a Business Incubation Facility. Athens: National Business Incubation Association.

Suggested Readings:

- ✓ Dr Joffy George. Corporate Incubators Emerging Trend for Entrepreneurship (2017)

B.Com. (Hons.): Semester – III
Paper-3.5: Stock Market Operations and Investment (CB2045)

Objectives: The purpose of the particular course is to provide basic idea about the stock market of India and the mechanism for trading in the stock market.

Contents:

UNIT 1: INTRODUCTION Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India, Processes of buying and selling Securities, Types of securities Security Market Indicators

UNIT 2: STOCK MARKET: Markets for Securities and their functions Primary Markets Secondary Markets. Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

UNIT 3: REGULATORY FRAMEWORK SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

UNIT 4: DEMAT TRADING Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

UNIT 5: INVESTMENT Basics of Investment, Speculation and Gambling Investment Environment Investment Categories SEBI

Learning Outcomes: Students would be able to

- Explain the basic concept of securities market;
- Practice trading on stock market;
- Analyze the legal framework of securities market;
- Explain different segment of Stock Exchange and Perform demat trading.
- Investment and its theories

Textbooks Recommended

- ✓ Gordon E. and Natarajan K. (2019). *Financial Markets and Services*. New Delhi: Himalaya Publishing House.
- ✓ Benjamin, G. (1949). *The Intelligent Investor*. New York: Harper Publishing.
- ✓ Dalton, J. M. (2001). *How The Stock Market Works?* New York: Prentice Hall Press.
- ✓ Machiraju, H. R. (2019). *Merchant Banking*. New Delhi: New Age Publishers.

Suggested Readings:

- ✓ Avadhani V.A., Securities Analysis and Portfolio Management, Himalaya publishing House, Delhi.
- ✓ Bhalla V.K., Investment Management, S. Chand & Co, New Delhi.
- ✓ Fisher and Jordan: Security Analysis and Portfolio Management , Prentice Hall, New Delhi
- ✓ Preethi Singh: Investment Management, Himalaya Publishing, Delhi.

B.Com. Semester – IV

Paper-4.1: Business Mathematics (CB2002)

Objective: The objective of this course is to familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situations.

Contents:

Unit I: Matrices and Determinant

Algebra of matrices., Inverse of a matrix, Matrix Operation – Business Application Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule.

Unit II: Calculus I

Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit and continuity of a function, Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives

Unit IV: Calculus II

Integration: Standard forms. Methods of integration – by substitution, by parts and by use of partial fractions, definite integration, Finding areas in simple cases, Application of Integration to marginal analysis. Consumer’s and Producer’s Surplus, Rate of Sales, and the Learning Curve.

Unit IV: Mathematics of Finance

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 interest. Depreciation of Assets (General annuities to be excluded)

Unit V: Linear Programming (Use of Excel spreadsheet & Other mathematical software)

Formulation of linear programming problems (LPP): Graphical solution to LPPs. Cases of unique and multiple optimal solutions, Unbounded solutions and infeasibility, Solution to LPPs using Simplex method – maximization and minimization cases, PERT and CPM (simple Problem)

Learning Outcomes: Students would be able to

- Study the business application solution of system of linear equations.
- Know the mathematical functions and their types.
- Apply integration for marginal analysis as well as to know different methods of integration.
- Know compounding and discounting of a sum using different types of rates.
- Develop proficiency in the application to solve business math problems.

Textbooks Recommended

- ✓ **Business Mathematics, Patri and Patri, Kalyani Publishers, New Delhi**
- ✓ **Arora P.N. Business Mathematics – S. Chand**

Suggested Readings:

- ✓ Business Mathematics - S K Sahoo, Vrinda Publications (P) Ltd.
- ✓ Business Mathematics, S.C. Agarwal, V.K. Global Pub. Pvt. Ltd., New Delhi.
- ✓ GHOSH & SINHA BUSINESS MATHEMATICS & STATISTICS, Oxford university press.
- ✓ Arora S.R & Gupta K. – Business Mathematics – Taxmann Publication
- ✓ Singh J. K. Business Mathematics. Himalaya Publishing House

B.Com. (Hons.): Semester – IV
Paper-4.2 GST Laws and Practice (CB2004)

OBJECTIVE:

The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), and to acquaint students with basic provisions of GST Law and basic working knowledge.

Contents:

Unit I: INTRODUCTION TO GOODS AND SERVICES TAX (GST)

Constitutional Framework of Indirect Taxes in India before and after implementation of GST; Rationale for GST; GST Network; GST Council; GST Structure; Basic Terminologies under GST Acts

Unit II: LEVY & COLLECTION OF GSTS

Taxable event under GST; Place of Supply; Nature of Supply; Time of Supply; Bundled Supply; Computation of GST & Valuation under GST

Unit III: INPUT TAX CREDIT AND PAYMENT OF TAX

Meaning of Input Tax Credit; Eligibility to claim ITC; Transfer of ITC; Refund of ITC; Reverse Charge Mechanism; Payment and Refund of GST; TDS & TCS under GST Act

Unit IV: ASSESSMENTS; RETURNS & MISC PROVISIONS

Invoicing; Manner of Payment; Registration; Returns; Records/Books of Accounts; Other Misc. Provisions of the Act

Unit V: CUSTOM LAWS

Basic Concept; Types of Custom Duties; Valuation; Baggage Rules & Exemptions

Course Outcome: After completion of this paper student will be able to -

- Connect with the genesis of Goods and Services tax and comprehend the composition and working of GST Council
- Understand the meaning of Supply under GST Law, differentiate between inter and intra state supply, and compute the value of supply
- Comprehend the utilisation of ITC, reverse charge mechanism and know the process of claiming refunds.
- Understand the provisions of registration under GST, avoidance of dual control, e-waybills, and penalty.

- Know the basic concepts of Customs Act and compute the assessable value for charging different custom duty.

Textbooks Recommended

- ✓ GST and Customs Law- K.M. Bansal –Taxmann Pub

Suggested Books:

- ✓ GST and Indirect Taxes, Sanjeet Sharma, V.K. Global Pub. Pvt. Ltd, New Delhi.
- ✓ Mishra, Padhi and Bera – Textbooks on GST & Practice, Vikas Publishing House

B.com. (Hons.): Semester IV
Paper 4.3: Human Resource Management (CB2006)

Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.

Contents:

Unit I: Nature & Scope of HRM.

Meaning & Definition of HRM - Difference between Personal Management & HRM - objectives of HRM - Nature, functions, scope & importance of HRM - Limitations of HRM.

Unit II: Human Resource Planning (HRP).

Definition, Objectives, Features, Needs and importance of HRP, HRP process-Factors affecting HRP, Levels of HRP-Benefits of HRP-Problems (Limitations)-Suggestions for making HRP effective.

Unit-III: Job analysis & Job Design.

Concepts, objectives, uses, process, techniques of job analysis, Problems in job analysis. Job Description-Concept, Characteristics of a Good Job Description, Concept of Job Specification, Concepts of job design. Factors affecting job design-Methods (Techniques)of Job Design.

Unit-IV: Recruitment & Selection

Meaning & Definition of Recruitment- factors affecting recruitment. Importance of recruitment-Sources of recruitment-Process of recruitment,Methods of Recruitment-Recent Trends in Recruitment.Meaning of & Definition of Selection-Process of Selection.

Unit-V: Placement and Induction

Meaning, importance-principles-advantages of placement- Problems in placement. Definition- objectives of induction – Need & importance of induction - Problems in induction, Induction Practices, Induction Training in India.

Learning Outcomes: Student would be able to

- Understand the nature and functions of HRM
- Know how to do human resource planning and factors affecting it.
- Know the recruitment policy process and steps in selection.
- Know the importance & principles of placement & induction
- Know the uses, process and techniques of job analysis and job design.

Textbook Recommended:

- ✓ Human Resource Management, Khanka S. S. -S. Chand
- ✓ Human Resource Management, Sasmitarani Samanta & J P Mahajan, PHI
- ✓ Human Resource Management, Sagun Ahuja, V. K. Global Pvt. Ltd., New Delhi

Suggested Readings:

- ✓ Human Resource Management, Neeru Kapoor, Cengage.
- ✓ Human Resource Management- Gupta, Joshi. Kalyani Publishers, New Delhi
- ✓ Marketing Management & Human Resource Management: Verma et.al, Oxford University press.
- ✓ Sinha, P.R.N. Shekhar, S. P. Human Resource Management, Cengage Learning
- ✓ Ivancevich, John M. Human Resource Management. McGraw Hill.
- ✓ Wreather and Davis. Human Resource Management. Pearson Education
- ✓ Human Resource Management-Satapathy, Taheer and Mohanty-Himalaya Publishing House P Ltd.

B.Com. (Hons.): Semester – IV

Paper- 4.4: Principles of Marketing (CB2008)

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

Contents:

Unit I: Introduction:

Nature, scope, and importance of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural, and Legal).

Unit II: Consumer Behaviour and Market segmentation:

Consumer Behaviour: Nature and Importance, Factors influencing consumer buying behaviour. Market segmentation: concept, importance, and bases; Product differentiation vs. market segmentation.

Unit III: Product:

Concept and importance, Product classifications; Concept of product mix; Branding, packaging, and labelling; Product life cycle; New Product Development Process

Unit IV: Pricing, Distribution Channels and Physical Distribution

Pricing: Significance, Factors affecting price of a product, Pricing policies and strategies, Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel

Unit V: Promotion and Recent developments in marketing:

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

Learning Outcomes: Students would be able to

- Understand the basic concept, scope and importance of marketing and marketing mix

- Analyse the consumer behaviour, product differentiation and market segmentation
- Know about product classifications, product mix and product life cycle
- Conceptualise pricing strategies, channels of distribution and its policies
- Explore the promotional marketing and recent developments in marketing

Textbooks Recommended

- ✓ Marketing Management – Pillai & Bhagavati – S Chand
- ✓ Principles of Marketing, R.K. Mittal, A. Sharma, V.K. Global Pub. Pvt. Ltd, New Delhi.

Suggested Readings:

- ✓ Principles of Marketing, Bajaj, Kaur, Kalyani Publishers, New Delhi.
- ✓ Marketing Management & Human Resource Management: Verma et.al, Oxford University Press.
- ✓ Lamb, C. W., Hair, J.F. and Sharma, D. MKTG, Cengage Learning
- ✓ Principles of Marketing M K Nabi, K C Raut, Vrinda Publications (P) Ltd
- ✓ Arun Kumar – Marketing management – Vikash Publication
- ✓ Rudani R.B – Basics of Marketing Management – S. Chand
- ✓ Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.

B.Com. (Hons.): Semester – IV

Paper-4.5: Business Research Methodology (CB2042)

Contents:

Objective: This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyse, present, and interpret data.

Unit I: 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 Hypotheses.

Unit II: 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, Longitudinal Studies, Panel Studies

Unit III: Measurement: Definition; Designing and writing items; Uni-dimensional and multi-dimensional scales; Measurement Scales- 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

Unit IV: Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other non-parametric tests; testing the assumptions of Classical Normal Linear Regression.

Unit V: Report Preparation: Meaning, types and layout of research report; Steps in report writing, Citations, Bibliography and Annexure in report; JEL Classification

Learning Outcomes: Students would be able to

- Know the basic concept and purpose of business research.
- Design the research process and conduct research by use of different research methods.
- Identify the measurement scales and sampling techniques.
- Conduct test concerning means and proportions and hypothesis testing.
- Prepare research report in the standard layout.

Textbooks Recommended

- ✓ Research Methodology - Kothari C.R. – New Age Publishers Pvt Ltd
- ✓ Dangi, H.K. Business Research methods, Cengage Learning

Suggested Readings:

- ✓ Business Research methods, S.C. Agarwal, V.K. Global Pub. Pvt. Ltd., New Delhi.
- ✓ Mishra - Business Research Methods, Oxford University Press.
- ✓ A.K.P.C. Swain, Business Research methods and Project work, Kalyani Publishers, New Delhi
- ✓ Chawla Deepak – Research Methodology – Vikash Publication

B.Com. (Hons.): Semester – IV
Paper-4.5: Personal Finance and Planning (CB2044)

Objective: The course aims to familiarize learners with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

Unit 1: Introduction to Financial Planning

Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

Unit 2: Investment planning

Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments- financial derivatives & Commodity market in India. Mutual fund schemes including SIP; International investment avenues.

Unit 3: Personal Tax Planning

Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.

Unit 4: Insurance Planning

Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.

Unit 5: Retirement Benefits Planning

Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.

Learning Outcomes: Students would be able to

- Understand the meaning and appreciate the relevance of Financial Planning.
- Familiarize with regard to the concept of Investment Planning and its methods.
- Examine the scope and ways of Personal Tax Planning.
- Analyze Insurance Planning and its relevance

- Develop an insight in to Retirement planning and its relevance

Textbooks Recommended

- ✓ Indian Institute of Banking & Finance. (2017). *Introduction to Financial Planning*. New Delhi: Taxmann Publication.
- ✓ Pandit, A. (2014). *The Only Financial Planning Book that You Will Ever Need*. Mumbai: Network 18 Publications Ltd.
- ✓ Sinha, M. (2008). *Financial Planning: A Ready Reckoner*. New York: McGraw Hill Education.
- ✓ Halan, M. (2018). *Let's Talk Money: You've Worked Hard for It, Now Make It Work for You*. New York: HarperCollins Publishers.
- ✓ Tripathi, V. (2017). *Fundamentals of Investment*. New Delhi: Taxmann Publication.

B.Com. (Hons.): Semester – IV
Paper-4.5: Project Management and Appraisal (CB2046)

Objective: The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organization.

Unit 1: Introduction

Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.

Unit 2: Project Preparation and Budgeting

Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

Unit 3: Project Scheduling and Appraisal

Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.

Unit 4: Project Planning Techniques

Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.

Unit 5: Project Risk and Performance Assessment

Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

Learning Outcomes: Students would be able to

- Explain the concept and attributes of projects, project management system, process and its principles.
- Perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project.
- Develop schedule for a specific project and its appraisal using various techniques.
- Calculate project duration and assess project cost.
- Evaluate project management in terms of risk and performance.

Textbooks Recommended

- ✓ Chandra. P. (2019). *Projects: Planning, Analysis, Selection, Financing, Implementation and Review*. New Delhi: Tata McGraw Hill.

Suggested Readings:

- ✓ Gido, J., & Clements, J. P. (2015). *Project Management*. New Delhi: Cengage Learning Pvt. Ltd.
- ✓ Gray, C. F., Larson, E. W., & Desai, G. V. (2014). *Project Management: The Managerial Process*. New Delhi: Tata McGraw Hill.
- ✓ Khatua, S. (2011). *Project Management and Appraisal*. Oxford: Oxford Press University.

B.Com. (Hons.): Semester – V

Paper-5.1: Auditing and Assurance (CB3001)

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

UNIT-I:

Auditing Concepts: Nature, Objective, and basic principles of auditing, limitations of auditing, classes of errors and frauds and auditor's duty threats; ethical principles and concept of auditor's independence, Relationship of auditing with other disciplines.

UNIT-II:

Internal control and internal check: elements of internal control, review and documentation, evaluation of internal control system, internal control questionnaire, internal control check list, tests of control, application of concept of materiality and audit risk, concept of internal audit, Internal control under computerized audit environment.

UNIT-III:

Audit sampling: Types of sampling, test checking, techniques of test check, sampling risk, audit sampling and sampling methods, compliance tests and substantive tests, auditing in depth. Analytical review procedure.

UNIT-IV:

Audit Procedure: Vouching; verification of Assets and liabilities.

UNIT-V:

Audit report; qualifications, disclaimers, adverse opinion, disclosures, auditor's reports and certificates, Audit attestation and certification.

Textbooks Recommended

- ✓ Jha, Aruna. Auditing. Taxmann.
- ✓ Gupta, Kamal, and Ashok Arora. Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co. Ltd.

Suggested Readings:

- ✓ Auditing and corporate governance, Pradeep Kumar, Kalyani Publishers, New Delhi.
- ✓ Auditing and corporate governance, A. Sharma, V.K. Global Pvt. Ltd., New Delhi
- ✓ Alvin Arens and James Loebbecke, Auditing: An Integrated Approach

B.Com. (Hons.): Semester – V

Paper-5.2: Corporate Governance and Professional Ethics (CB3003)

Objective: To give an overview of the principles of Corporate Governance and Corporate Social Responsibility

UNIT I: Introduction to business ethics and ethical value system

Introduction to virtue ethics, rule morality and utilitarianism; Identification of stakeholders in the business environment, conduct environmental scanning for internal and external influences

UNIT II: Managing ethical dilemmas

Formulation, implementation, evaluation and control of the strategy and strategic planning processes

UNIT III: Introduction to corporate governance

Historical development of the system of corporate governance; Agency theory: Agency framework for evaluation of alternative corporate governance system; Conflicts of interest and the consequences of unethical behaviour

UNIT IV: Influences on corporate governance practices

Professional practice and codes of conduct, Disclosure of information, and Rights of Shareholders; The position, power, duties, responsibilities and ethical issues of Directors, Company Secretary, Auditor and Board Committees; Executive compensation

UNIT V: Ethical issues in functional areas

Ethics in finance, accounting, auditing and tax; Corporate social responsibility; Case studies relating to corporate governance and ethics

Learning Outcomes: Students would be able to

- Demonstrate thorough understanding of the theory of ethics and value systems.
- Apply corporate governance guidelines to financial reporting.
- Discuss the position, power, duties, responsibilities and ethical issues of Directors, Company Secretary, Auditor and Board Committees.

Textbooks Recommended

- ✓ Murthy, C.S.V., Business Ethics and Corporate Governance, Himalaya Publishing House, Mumbai
- ✓ Khanka S.S., Business Ethics and Corporate Governance (Principles & Practice), S Chand Publications

Suggested Readings:

- ✓ Mandal, S. K., Ethics in Business and Corporate Governance, TMH, New Delhi.
- ✓ Mohapatra, S. and Sreejesh S., Case Studies in Business Ethics and Corporate Governance, Pearson India, New Delhi.
- ✓ Ferrel O. C., Fredrich, J., & Ferrell, L., Business Ethics: Ethical Decision Making & Cases, Cengage

B.Com. Semester – V

Paper 5.3: Project (CB3081)

Objective: The purpose of the paper is to give industry exposure to students through Summer Internship

The students are required to undergo 6-8 weeks of Summer Internship Programme in the industrial world. Based on the SIP, a project report needs to be prepared and submitted as part of the course curriculum. 50% of the Mark will be evaluated by the internal faculty guide based on the project reports & rest 50% of the mark will be based on presentation and viva by external expert at the end of semester.

Learning Outcomes: Students would be able to

- Have Industrial exposure and experience during their graduation tenure.

B.Com. Semester – V

Elective – I: Accounting & Finance

Paper-5.4: Financial Markets, Institutions, and Services (CB3061)

Objectives: To enable the students to understand the financial institutions operating in India and services provided by them.

Unit-I: Basic Theoretical Framework:

The financial system and its technology; The factors affecting the stability of the financial system; Development finance vs. universal banking; Financial intermediaries and Financial Innovation; RBI-Central Banking.

Unit-II: Financial Institutions:

A brief historical perspective. An update on the performance of IDBI, ICICI, IFCI and SFCs, LIC & GIC, Banking Institutions: Commercial banks - the public and the private sectors - structure and comparative performance, problems of competition; interest rates, spreads, and NPAs. Bank capital - adequacy norms and capital market support.

Unit III: Non-banking financial institutions:

Evolution, control by RBI and SEBI. A perspective on future role, Unit Trust of India and Mutual Funds, Reserve bank of India Framework for/Regulation of Bank Credit. Commercial paper: Features and advantages, Framework of Indian CP Market, effective cost/interest yield.

Unit-IV: Financial services:

Asset/fund based financial services - lease finance, consumer credit and hire purchase finance, factoring definition, functions, advantages, evaluation and forfeiting, bills discounting, housing finance, venture capital financing. Fee-based / Advisory services: Stock broking, credit rating.

Unit-V: Operations:

Financial Assets/ Instruments Rights issues, issue of Debentures, issue of Equity shares - pre-issue activity, post-issue activities. The regulatory framework: SEBI and Regulation of Primary and Secondary Markets, Company Law provisions.

Learning Outcomes: Students would be able to

- Have an insight of the Basic theoretical framework of the financial system
- Understand the Financial Institutions and Commercial Banks
- Know about evolution of NBFCs, its regulatory frameworks and markets
- Conceptualise Fund based and fee based financial services
- Explore the various operations of capital market and their regulatory framework

Textbooks Recommended

- ✓ Financial Markets, Institutions and Services - Kaur, Talwar - Kalyani Publishers
- ✓ Financial Markets, Institutions & Services-Gordon, Natarajan -Himalaya Publishing House

Suggested Readings

- ✓ Financial Market and Int., A. Goyal and M. Goyal, V.K. Global Pvt. Ltd., New Delhi
- ✓ Pathak: Indian Financial Systems Pearson Education
- ✓ M.Y. Khan, Financial Services, Tata McGraw-Hill, New Delhi, 2004.
- ✓ H.R Machiraju, Indian Financial Systems, Vikas Publishing House Pvt. Ltd.2002.

B.Com. Semester – V

Elective – I: Accounting & Finance

Paper-5.5: Financial Statement Analysis & Reporting (CB3063)

Objectives: To enable the students to understand the basic knowledge about the financial statement analysis and reporting for economic decision making.

Contents:

Unit-I: Introduction:

Concepts of financial statements – Nature of financial statements – Objectives of financial statements – Different types of financial statements: income statement, balance sheet, statement of retained earnings, fund flow statement, cash flow statement, Notes to Accounts – Limitations of financial statements.

Unit-II: Analysis & Interpretation of Financial Statements:

Traditional Approaches Vs. Modern Approaches to financial statement analysis – Classification of financial statement analysis: based on modus operandi and based on materials used – Techniques of financial statement analysis: Comparative Statements, Common-size Statements, Trend Ratios and Ratio Analysis – Problems encountered in financial statement analysis.

Unit-III: Ratio Analysis:

Classification of ratios – Ratio formation – Ratio interpretation – Practical methods of ratio analysis: Time Series (intra firm) Analysis, Cross Sectional (inter firm) Analysis, Residual Analysis and Multivariate Analysis.

Unit-IV: Multivariate Ratio Analysis:

Concept, objectives, uses and limitations – Univariate analysis Vs. Multivariate ratio analysis – Application of statistical tools in financial statement analysis.

Unit-V: Cash Flow Statement:

Cash Flow statement preparation, Analysis of Cash Flow statement, and Cash Flow Statement policies under Ind AS & IFRS.

Learning Outcomes: Students would be able to

- Prepare the end result of a business houses by preparation of financial statement
- Analyse the financial statements of corporates with the help of various tools and techniques
- Explore the cash flow statement and its analysis

Textbooks Recommended

- ✓ Financial Statement Analysis and Reporting, S Swain/ B. Mishra, V.K. Global Pvt. Ltd., New Delhi.
- ✓ Financial Statement Analysis and Reporting. Gupta, Mehra Kalyani Publishers.

Suggested Readings:

- ✓ Financial Statement Analysis and Reporting-Prashanth Athma-Himalaya Publishing House
- ✓ Narasimhan, M.S.: Financial Statement and Analysis, Cengage Learning
- ✓ Foster, G.: Financial Statement Analysis, Englewood Cliffs, NJ, Prentice Hall.
- ✓ Sahaf M.A – Management Accounting – Principles & Practice – Vikash Publication
- ✓ Maheshwari, S.N.: Management Accounting & Financial Control, New Delhi, Sultan Chand.
- ✓ Foulke, R.A.: Practical Financial Statement Analysis, New York, McGraw-Hill.
- ✓ Hendriksen, E.S.: Accounting Theory, New Delhi, Khosla Publishing House.
- ✓ Porwal, L.S.: Accounting Theory – An Introduction, New Delhi, Tata-McGraw-Hill

B.Com. Semester – V

Elective – II: Banking & Insurance

Paper-5.4: INDIAN BANKING AND INSURANCE SYSTEM (CB3065)

Objectives: To enable the students to acquire knowledge about basics of banking and insurance.

Contents:

Unit-I: Concept of Bank and Banking:

Historical Evolution of Banking: Origin and Development of Banking - Structure of Banking in India – Banks and Economic Development –Functions of Commercial banks (conventional and innovative functions) – Central Bank – RBI – functions – Emerging trends in Banking.

Unit-II: Types of Customers and Account holders:

Procedure and practice in opening and operating the accounts of customers - individuals including minors - joint account holders -Partnership firms - joint stock companies - executors and trustees-clubs and associations

Unit-III: Introduction to insurance:

Purpose and need of insurance, insurance as a social security tool - insurance and economic development - Principles of insurance -various kinds of insurance - life, marine, fire, medical, general insurance - features.

Unit-IV: Life Insurance:

Law relating to life Insurance; General Principles of Life Insurance Contract; Proposal and policy; assignment and nomination; title and claims; General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance – Insurance business in India.

Unit-V: Fundamentals of Agency Law:

Definition of an agent; Agent's regulations; Insurance intermediaries; Agents' compensation. Procedure for Becoming an Agent: Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Learning Outcomes: Students would be able to

- Understand the basic concept of bank and banking
- Explore about types of customers and account holders
- Analyse the purpose and need of insurance as a security tool
- Compare and differentiate the various types and classification of Insurance
- Know about the fundamentals of Agency Law

Textbooks Recommended

- ✓ Indian Banking & Insurance – Mahendra Mishra - Kalyani Publishers
- ✓ M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.

Suggested Readings

- ✓ Dr. P. Periasamy: Principles and Practice of Insurance, Himalaya Publishing House, Delhi.
- ✓ Mishra S. Banking Law and Practice – S Chand
- ✓ Prasad – Banking Insurance – Vikash Publication

B.Com. Semester – V

Elective – II: Banking & Insurance

Paper –5.5: MERCHANT BANKING AND FINANCIAL SERVICES (CB3067)

Objectives: To enable the students to understand the basic knowledge about the financial services available in India.

Contents:

Unit-I: Merchant Banking:

Nature and scope of Merchant Banking - Regulation of Merchant Banking Activity - overview of current Indian Merchant Banking scene - structure of Merchant Banking industry - primary Markets in India and Abroad - professional Ethics and code of conduct - current Development

Unit-II: Financial Services:

Meaning and Definition, Role of Financial Services in a financial system. Leasing: Meaning and features. Introduction to equipment leasing: Types of Leases, Evolution of Indian Leasing Industry. Legal Aspects of Leasing: present Legislative Framework. Hire purchase: concept and characteristics of Hire purchase. Difference between hire purchase and leasing

Unit-III: Factoring:

Concept, nature, and scope of Factoring - Forms of Factoring - Factoring vis-à-vis Bills Discounting - Factoring vis-à-vis credit Insurance Factoring vis-à-vis Forfeiting-Evaluation of a Factor - Evaluation of Factoring - Factoring in India current Developments.

Unit-IV: Securitization / Mortgages:

Meaning, nature and scope of securitization, securitization as a Funding Mechanism, securitization of Residential Real Estate - whole Loans - Mortgages -Graduated-payment. Depository: Meaning, Evolution, Merits and Demerits of Depository. Process of Dematerialization and Dematerialization, Brief description of NSDL and CDSL

Unit-V: Security Brokerage:

Meaning of Brokerage, types of brokers. Difference between broker and jobber, SEBI Regulations relating to brokerage business in India.

Learning Outcomes: Students would be able to

- Understand the structure and function of Merchant Banking
- Explore and analyse the various financial services available in present business world.
- Analyse, compare and know about factoring, securitisation, and mortgages.

Textbooks Recommended

- ✓ Merchant banking and financial services, Gupta /Gupta, Kalyani Publishers, New delhi
- ✓ Sharma R. and Mehta K. Financial Services, Cengage Learning

Suggested Readings:

- ✓ M.Y. Khan, Financial Services, Tata McGraw-Hill, 11th Edition, 2008
- ✓ Gopal C. R – Management Financial Service – S. Chand
- ✓ Nalini Prava Tripathy, Financial Services, PHI Learning, 2008
- ✓ J.C. Verma, A Manual of Merchant Banking, Bharath Publishing House, New Delhi.
- ✓ Varshney P.N. & Mittal D.K., Indian Financial System, Sultan Chand & Sons, New Delhi.
- ✓ Sasidharan, Financial Services and System, Tata McGraw Hill, New Delhi, 1st Edition, 2008.
- ✓ Merchant Banking and Financial Services-Sharma M--Himalaya Publishing House

B.Com. Semester – V

Elective – III: International Business and Marketing

Paper –5.4: INTERNATIONAL TRADE AND POLICY FRAMEWORK (CB3069)

Objectives: This course aims at providing the general understanding of policy and practices in international trade. It will also help the students to understand the importance of international trade in overall economic condition.

Contents:

Unit I: Introduction: Importance, nature and scope of international trade; Globalization: Drivers of globalization: Consequences of globalization; Basic entry decisions with respect to international trade; Modes of entry into international trade.

Unit II: Theoretical Foundations of International Trade: Theories of international trade :Mercantilism, Absolute Advantage, Comparative Advantage, Factor Proportions theory, Product Life Cycle theory, New Trade theory, National Competitive Advantage; Foreign trade multiplier; Terms of Trade.

Unit III: World trading and Investment environment: Pattern and structure of world trade in goods and services; Government intervention in International Trade – Reasons and forms; Instruments of Trade intervention: Tariffs, Quotas and other measures and their effects; World trade and protectionism; GATT; Role of WTO in regulating international trade and investment; Important Agreements of WTO – Agriculture Agreement; SPS, TBT, GATS, TRIPS etc.

Unit IV: International Monetary System and International Economic Institutions: Evolution of the International Monetary System; Types of exchange rate systems in the world; International economic institutions - IMF, World Bank, UNCTAD; International money and capital markets.

Unit V: Regional Economic Integration: Levels of Regional Economic Integration: Free trade area, Customs union, Economic union, Common market, Political union; Trade creation and Diversion effects; Structure and functioning of some important regional economic arrangements like EU, NAFTA, SAARC, ASEAN.

Learning Outcomes: Students would be able to

- Understand the importance and scope of international business and identify the main drivers of globalization that have led to the expansion of international business.
- Analyse the changing dimensions of international trade and appreciate the role of trade theories in explaining trade patterns in different industries.
- Understand the political realities of world trade and measures taken by governments to intervene in international trade.
- Appreciate the role international organisations like WTO in regulating global trade and investment.
- Understand the evolution and working of the International Monetary System and the role of international economic institutions such as IMF and World Bank in regulating international economic environment. Appreciate the rationale and implications of regional economic integration and understand the levels of economic integration.

Textbooks Recommended

✓ .

B.Com. Semester – V

Elective – III: International Business and Marketing

Paper –5.5: DIGITAL MARKETING (CB3071)

Objectives: The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

Unit 1: Introduction

Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview.

Unit 2: Digital Marketing Management

Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.

Unit 3: Digital Marketing Presence

Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M. framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing: types and strategies.

Unit 4: Interactive Marketing

Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options.

Unit 5: Ethical and Legal Issues

Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

Learning Outcomes: Students would be able to

- Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
- Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;

- Illustrate the measurement of effectiveness of a digital marketing campaign;
- Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;
- Explain the need for regulatory framework for digital marketing in India.

Textbooks Recommended

- ✓ Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page. Oxford: Oxford University Press.
- ✓ Blanchard O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. Indianapolis: Que Publishing.
- ✓ Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall.
- ✓ Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
- ✓ Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge.
- ✓ Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
- ✓ Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: a customer-led approach.
- ✓ Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
- ✓ Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
- ✓ Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First. London: Pearson.

B.Com. Semester – V

Elective – IV: Leadership and Human Resources

Paper –5.4: ORGANISATIONAL LEADERSHIP (CB3073)

Objectives:.

Contents:

Learning Outcomes: Students would be able to

➤ .

Textbooks Recommended

✓ .

Suggested Readings:

✓ .

B.Com. Semester – V

Elective – IV: Leadership and Human Resources

Paper –5.5: HUMAN RESOURCE PLANNING AND OUTSOURCING (CB3075)

Objectives:.

Contents:

UNIT-I HR DEPT. & POLICIES

Organisational Design of HR Dept.,Composition of HR Dept.,New approaches to organisational design,Changing role of HR Dept.,Job & Careers in HRM,HR Policy-features of sound HR Policy,factors influencing HR Policy,objectives,principles,sources of HR Policies,Advantages of HR policy.

UNIT-II:HUMAN RESOURCE PLANNING(HRP)

Meaning,definition,features,objectives,Manpower Planning Vs Human Resource Planning(HRP),levels of HRP,factors affecting HRP,Types of HRP,Benefits of HRP,Problems,Suggestions for making HRP more effective,Quantitative & Qualitative Dimensions of HRP.

UNIT-III:RECRUITMENT,SELECTION,PLACEMENT

Recruitment-concept,objectives,factors affecting recruitment,sources of recruitment,Methods of recruitment,recent trends in recruitment,HR challenges in recruitment,recruitment practices in India.Selection-concept & process of selection.Placement-concept,principles,importance.

UNIT-IV:CONTEMPORARY ISSUES IN HRM

Employer's Brand-concept,need,employees expectations from employer's brand,key elements,competency mapping-concept,objectives,advantages.Concept of HR Matrix Management,Dual Career Groups,Knowledge management-concept,benefits.Right Sizing of Workforce-concept,need & consequences.Talent Management,Work-Life Balance(WLB)-concept & Need.Whistle Blowing Policy-purpose & scope.

UNIT V:HUMAN RESOURCE OUTSOURCING(HRO)

Outsourcing of HR-meaning,need ,importance of HR Outsourcing,types of HR Outsourcing,advantages & disadvantages of HR Outsourcing,choice of services for HR outsourcing,Future Development of HR outsourcing.

Learning Outcomes: Students would be able to

After completion of the course of this paper,students will be able to understand :-

- Organisational Design of HR Dept.

- New approaches to organisational design
- Job & Careers in HRM
- HR Policy
- the HRP in detail
- the features & objectives of recruitment
- the Methods of recruitment & recent trends in recruitment
- The selection & placement process
- about contemporary issues like Employer's Brand, Competency Mapping, HR Matrix mgt, Dual career groups, WLB, Whistle blowing policy Talent mgt. etc in HR

Textbooks Recommended

- ✓ Human Resource Management by Sasmita Samanta & J.P Mahajan (PHI)
- ✓ Essentials of Human Resource Management and Industrial Relations by P Subba Rao (Himalaya Publishing House)

Suggested Readings:

- ✓ Human Resource Management by Shashi K Gupta and Rosy Joshi (Kalyani publishers)
- ✓ Human Resource Management by Neeru Kapoor (Cengage)
- ✓ Human Resource Management by Shikha Kapoor (Taxmann publishing private limited)
- ✓ Human Resource Management by S.S. Khanka (S Chand Publishing)

B.Com. Semester – VI

Paper 6.1: Accounting Software and E-filing of ITRs (CB3002)

Objective: The purpose of the paper is to enable the learner towards use of Computerised system of Accounting in a business concern and filing of Income Tax Returns for various Assessee.

Unit – I: Fundamentals of Tally ERP

Features; Version histories; Improved performances & opening of Tally; Components of Tally ERP window; Creating a company; Company Info Menu; Backup & Restore of data; Import & Export of data

Unit – II: Inventory Info and Transactions entry

Stock Groups, categories, items and units of measurements, Godowns; Ledger creation, Group creation, Invoicing, and Voucher entries

Unit-III: Implementing Final Accounts and Reports in Tally

Display/Reports in Tally ERP – Subsidiary books, ledger accounts, and Financial Statements; Payroll Accounting in Tally

Unit-IV: E-Filing of Income Tax Returns

Mandatory filing of IT Returns, Different ITR Forms, e-filing software, e-ITRs, form 26AS

Unit – V: Case Studies and Practical Assignments

Learning Outcomes: Students would be able to

- Use computerized accounting package for creation of company, and its various menus.
- Learn invoicing, vouching, and maintaining of inventory records in Tally ERP package.
- Extract and Analyse different statements and reports from the ERP package of company.
- Prepare and submit Income Tax Return both online and offline.
- Have practical exposure to computerised accounting and e-filing of ITRs.

Textbooks Recommended

- ✓ Computerized Accounting and E Filing of Tax Returns - Mohanty R, Dash - Kalyani
- ✓ Computerized Accounting and E Filing of Tax Returns – Garg & Dhull – VK Global

B.Com. (Hons.): Semester – VI

Paper-6.2: Business Analytics (CB3004)

OBJECTIVE:

To understand principles of Business Analytics at conceptual level and application areas for implementing Business Analytics thereby developing skills to design Business Analytics projects

CONTENTS:

Unit- I: Introduction to Business Analytics (BA): Introduction, Journey of Information System, Application and embedding of Analytics, effective implementation of Analytics, Business Analytics as a solution, master data management, data profiling and integrity, application areas and future of Business Analytics

Unit – II: Unstructured Data Analytics and Data warehouse: Data relevance and representation, types of data -structured and semi-structured; Data warehouse and architecture, Warehouse design, Data warehouse implementation and development

Unit – III: Data Modelling – Relational Data Modelling: Conceptual design, Logical and physical data modelling; Multidimensional modelling: Need, Basic concepts, Process, Schema, Operations and Querying

Unit – IV: Extraction and data discovery, Transformation and its levels, Loading – modes and types; Online transaction Processing Systems (OLTP) and Online Analytical Processing (OLAP); Key Performance Indicators (KPIs) and KPI based Balanced Scorecard, Concept of Dashboard

Unit – V: Predictive Analytics, Data Mining and its techniques, Classification, clustering, and association; Emerging Analytics – Facial Analytics, Retail Analytics, Social Media Analytics; Hadoop and its components.

Course Outcome: After completion of this paper student will be able to -

- Develop Insights about Business Analytics
- Understand about unstructured data analytics and data warehousing
- Gain Knowledge on Data modelling and its types
- Present and understand the concept and significance of OLTP & OLAP
- Develop the Competency in Business Analytics and skill in application of Business Analytics

Textbook

- Business Analytics – Sahil Raj – Cengage Publication
- Decision Support and Business Intelligence Systems- Turban, Sharda, Delen, Pearson

Reference Books

- Business Intelligence Success Factors Tools for aligning your business in the global economy by Olivia Parr Rud, John Wiley, and sons, 2009
- The Profit impact of Business Intelligence by Steve Williams and Nancy Williams, Morgan Kauffman Publishers/ Elsevier, 2007

B.Com. Semester – VI

Paper 6.3: Dissertation (CB3082)

Objective: The purpose of the paper is to enable the student in having a practical exposure and knowledge about project/dissertation writing.

The students are required to prepare project report/dissertation. The Project Report carries 50% of the weighted mark for each project will be evaluated by the concerned internal faculty guide based on the project reports & rest 50% of the weighted mark will be based on presentation and viva by external expert at the end of semester.

Learning Outcomes: Students would be able to

- Gain practical knowledge and exposure in preparing research/project reports in a standard layout.

B.Com. Semester – VI

Elective – I: Accounting & Finance

Paper- 6.4: Accounting Standards & Corporate Reporting (CB3062)

Objective: To acquire the ability to apply specific accounting standards and legislations to different transactions and events and in preparation and presentation of financial statements of various entities.

Contents

Unit I: Introduction to Indian Accounting Standards- Introduction, Applicability, Carve- Outs and Carve- Ins, Framework for the preparation and presentation of Financial Statements in accordance with Indian Accounting Standards.

Unit II: Presentation of Financial Statements (Ind AS-1), Separate financial statements (Ind AS-27), Interim financial reporting (Ind AS- 34), Annual Report, Triple Bottom Line.

Unit III: Inventories (Ind AS-2), Statement of Cash Flows (Ind AS-7), Property, plant, and equipment (Ind AS-16)

Unit IV: First-time adoption of Indian Accounting Standards (Ind AS-101), Fair value measurement (Ind AS-113), Leases (Ind AS-116)

Unit V: Corporate Reporting Practices- Sustainability reporting, Integrated Reporting, Forensic Accounting

Learning Outcomes: Students would be able to

- Understand the concepts of Indian Accounting Standards along with the difference between Ind AS and IFRS.
- Know the contents of Annual Report and concept of triple bottom line.
- Prepare statement of Cash flow statement and to have broad idea about PPP and inventory valuation.
- Know basic ideas about fair value of items of financial statement and the history of adoption of Indian Accounting Standards.
- Understand concepts of corporate reporting practices.

Textbook

- Accounting Standards & Corporate Reporting – Dr. D. S. Rawat –Taxmann

B.Com. Semester – VI

Elective – I: Accounting & Finance

Paper- 6.5: Specialised Accounting (CB3064)

Objective: To expose students with definitive and comprehensive accountancy covering advanced and specialised accounting for companies as well as different types of organisations.

Contents:

Unit-I Accounts of non- trading Concern, Self-Balancing and Sectional Balancing System.

Unit-II Accounting of Hire Purchase and Instalment Sale

Unit-III Consignment accounting and joint venture

Unit-IV Accounts of Insolvency, Investment Accounts.

Unit-V Insurance claim for loss of stock and profit, Accounting for Price Level Changes.

Learning Outcomes: Students would be able to

- Describe the accounting records maintained by non-trading concern and understand the significance of self-balancing and sectional balancing system.
- Draw the hire purchase trading accounting and calculate the profit on such transactions.
- Conceptualise Consignment accounting and joint venture accounting.
- Prepare accounts of insolvency and investment accounts.
- Calculate the insurance claim for loss of stock and profit and for price level changes.

Textbooks Recommended

- ✓ Advanced Accountancy (Vol. I) – Jain, Narang, Agrawal, Sehgal – Kalyani Publishers

B.Com. Semester – VI

Elective – II: Banking & Insurance

Paper-6.4: E-Banking (CB3066)

UNIT –I: Electronic Banking: Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions - truncated cheque and electronic cheque - Models for E-banking-complete centralized solution-features- CCS-Cluster approach-Hi tech. Bank within Bank Advances of E-Banking-Constraints in E-Banking.

UNIT –II: Online Banking: Introduction –concept and meaning-the electronic delivery channels- need for computerization-Automatic Teller Machine (ATM) at home –Electronic Fund Transfer (EFT)-uses – computerization in clearing houses- Telebanking- Banking on home computers –Electronic Money Transfer

UNIT –III: Updating Bank saving accounts –Computer bank branches-Financial Transaction Terminals-(FTT)-E- Cheque-Magnetic Ink Character Recognition (MICR) and Cheques - E-Banking in India-Procedure- Programmes-Components- How to go on net for Online Banking.

UNIT –IV: Banking Security- Introduction need for security –Security Concepts-Privacy –Survey. Findings on security-Attack-Cybercrimes-Reasons for Privacy- Tampering-Encryption –Meaning-The encryption process- Phishing; Customer Education; Safety Checks; Precautions

UNIT –V: Technology Policy Guidelines in India Technology Upgradation in Banking Sector,Dr. A.Vasudevan 1999.- Report on Internet Banking, S. R. Mittal, 1999. ITAct 2000 - Cyber Law 2000 - Report of the Advisory Group of Payment and Settlement System - Part I & II, M. G. Bhide, Sep,27, 2000. Report of the Committee on Computer Audit - A. L. Narasimhan - Dec 2002 - Working Group on Cheque Truncation and Echeque - Dr. Barma - July2003 RTGS Regulations 2004

Learning Outcomes: Students would be able to

- Perform and know about the E- banking transactions and the constraints related to E- banking.
- Understand the concept of online banking and electronic money transfer.
- Know the use and characteristics of FTT, MICR and E- cheques.
- Know about the Cybercrimes, E- Banking security and encryption process.’
- They will be able to function effectively on teams to accomplish a common goal Understand professional, ethical, legal, security and social issues and responsibilities

TEXTBOOK

Electronic banking and information technology –IIB

Digital Banking – Indian Institute of Banking – Himalaya Publishers

B.Com. Semester – VI

Elective – II: Banking & Insurance

Paper-6.5: Risk and Insurance Management (CB3068)

Course Objective

To develop an understanding among students about identifying, analyzing and managing various types of risks. Besides the students will be in a position to understand principles of insurance and its usefulness in business along with its regulatory framework.

Unit I: Introduction to Risk

Concept of risk, Types of risk, Assessment and Transfer, Sources and Measurement of risk, Risk evaluation and Prediction, Disaster risk management, Risk retention and Transfer.

Unit II: Introduction to Insurance

Concept of insurance, Role of Insurance in Financial System, Need for insurance, Principles of utmost good faith, Insurable interest, Indemnity, Economic Function, Proximate cause, Subrogation and Contribution.

Unit III: Insurance & it's Type

Types of insurance: Life and Non-life insurance; Features, Need and Policies of insurance; Reinsurance and Co-insurance: Features, Objectives and Methods; Bancassurance- features and Merits & Re-Insurance, Rights & Duties on both Insurer and Insured.

Unit IV: Insurance & Risk Management

Legal aspects of insurance contract, Loss Assessment and Loss control, Control of Malpractices and Mis-selling, Exclusion of perils, Actuaries, Computation of insurance premium.

Unit V: Regulatory Framework of Insurance

Regulatory Framework of Insurance, IRDA act 1999: objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA, Role of IRDA, Delegation of powers, establishment of Insurance Advisory Committee, powers to make regulations.

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

- Understand the Concept of Risk, it's types, sources and measurements.
- Learn the Concepts and Principles of Insurance and its operations.
- Develop insights into various types of Insurance
- Examine the Legal aspects of Insurance contract and Actuaries
- Familiarize with the Regulatory Framework of Insurance

Textbook

- ✓ George, E, Rejda, Principles of Risk Management and Insurance. Pearson Education
- ✓ Gupta. P.K. Insurance and Risk Management, Himalaya Publishing House
- ✓ Mishra, M.N. Principles and Practices of Insurance. Sultan Chand & Sons.
- ✓ Vaughan, E.J. and Vaughan, T, Fundamental of Risk and Insurance, Wiley & Sons

Additional Resources

- ✓ Black, K & H. D. Skipper, Life and Health Insurance, Pearson Education
- ✓ Crane, F. Insurance Principles and Practices, John Wiley and Sons, New York
- ✓ Dorfman, Marks S. Introduction to Risk Management and Insurance, Pearson Education 2. Dinsdale, W.A. Elements of Insurance. Pitaman
- ✓ Hansell, D.S. Elements of Insurance, Macdonald Evans

B.Com. Semester – VI

Elective – III: International Business and Marketing

Paper-6.4: Services and Relationship Marketing (CB3070)

Objectives: This course aims at enabling the students to learn marketing concepts that help in evolving strategies that meet the unique challenges and opportunities of the services sector. The course also aims at familiarizing the students with the concept and techniques of relationship marketing in different market situations, including international markets.

Unit I- Services Marketing: Trends and developments in service sector; Meaning and nature of services; Distinctive characteristics of services; Classification of services and its marketing implications; Concept of services marketing; Services marketing trilogy; Services marketing mix; Strategic issues in marketing of services.

Unit II– Assessing Business Opportunity: Analyzing services marketing environment; Segmenting and targeting the service market; Positioning the service.
Understanding service customers Buying influences and decision-making process; Customer expectations and perceptions; Service quality determinants of service quality.

Unit III– Services Marketing Decisions: Developing services product-New service development, core and supplementary services, branding; Service pricing decisions- Pricing methods and strategies.; Service communication-communication mix and factors; Service distribution - through physical and electronic channels (E-services), Challenges in distributing services in domestic and international markets; People employee role in service delivery, service failure and recovery, matching demand with service capacity; Service process developing service blueprint, self-service technologies;

Unit IV-Customer Relationships: Definition of CRM; Levels of customer relationship; Understanding relationship; Nature of customer relationships; Relationship development process; Attributes and determinants of relational exchanges; Networking and its significance in marketing. Rise of relationship marketing.

Unit V– Customer Relationship Marketing (CRM): Customer life cycle and customer lifetime value; Customer acquisition, retention and development; Customer loyalty management; Supplier relationships; ERP

Course Outcomes: On successful completion of this course, the student should be able to:

- Develop the understanding of concept of services and how services contribute to a country's economy.
- Know how customers evaluate services and what determines their satisfaction and how to segment and target markets for services and evolve the positioning strategies.
- Understand concept of relationship, its attributes and the process of development of relationship and to understand various perspectives to Customer Relationship management.

- Know the management of customer life-cycle, importance of trust, value and commitment in building relationship.
- Know the management of customer life-cycle, importance of trust, value and commitment in building relationship.

Textbooks

- Barnes, J. G. (2001). *Secrets of Customer Relationship Management: It's All about how You Make Them Feel*. University of Virginia: McGraw-Hill.
- Lovelock, C. H. (1991). *Services marketing*. Pennsylvania State University: Prentice Hall.
- Payne, A. (1993). *The Essence of Services Marketing*. India: Prentice Hall.
- Sheth, J. N., Parvatiyar, A., & Shainesh, G. (2014). *Customer Relationship Management: Emerging Concept*. India: MCGraw Hill.
- Zeithmal, v. A., Bitner, M. J., Gremler, D. D., & Pandit, A. (2013). *Service Marketing: Integrating Customer Focus Across the Firm*. New Delhi: McGraw Hill Education (India) Pvt Ltd.

Reference Books

- Karunakar, B. (2012). *Legends in Marketing: V Kumar: Ten-Volume Set*. India: SAGE Publications India Pvt, Limited.
- Mckenna, R. (1993). *Relationship Marketing: Successful Strategies for the Age of the Customers*. Addison-Wesley Publishing Company.
- Shankar, R. (2002). *Services Marketing: The Indian Perspective*. New Delhi: Excel.
- Sheth, J. N., & Parvatiyar, A. (2013). *Handbook of Relationship Marketing*. London, UK: Sage Publications Ltd.
- Stone, M., & Woodrock, N. (1995). *Relationship Marketing*. London: Kogan Page

B.Com. Semester – VI

Elective – III: International Business and Marketing

Paper-6.5: International Advertising and Brand Management (CB3072)

Objectives: The purpose of the course is to expose students to the rigors of advertising and brand management and equip them to be able to manage the advertising and branding activities in the international markets.

Unit I-International Advertising:

Meaning and nature of advertising; Concept of International Advertising, and its importance and nature; International communication model; Integrated international marketing communications; International advertising complexities and issues; Major international advertising decisions and influencing factors.

Unit II-Developing International Advertising Campaign:

Determining international advertising message and copy - Headline, body copy, logo, illustration and layout; Creative styles and advertising appeals; International Media planning –Types of media, media selection and scheduling Advertising through Internet.

Unit III- Organization and Evaluation of International Advertising Efforts:

In-house arrangements; Using advertising agencies– selection, compensation and appraisal of advertising agency; Evaluating Advertising Effectiveness- Before and after advertising tests and techniques; Complexities and issues.

Unit IV- Brand Creation and Development: Importance of branding; Basic branding concepts- Brand personality, brand image, brand identity, brand equity and brand loyalty. Identifying and selecting brand name; Building brand personality; International Brand positioning and re-launch; Brand extension; Enhancing brand image through sponsorship and event management; Building brands through Internet.

Unit V-Developing International Brands: Local, foreign and global brands; Pre-requisites and process; Country-of-origin effects and global branding; Building Indian brands for global markets.

Course Outcomes: On successful completion of this course, student should be able to:

- Understand the nature and importance of International Advertising and to know how international advertising decisions are undertaken by considering various advertising international objectives, factors, complexities and issues.
- Understand how to develop international advertising campaign.
- Know how advertising effectiveness can be evaluated and to comprehend ethical issues in international advertising.
- Apply basic branding concepts resulting into major branding decisions. Learn ways of brand creation and development.
- Understand how international brands are developed, its pre-requisites and process.

Textbooks

- ✓ Mooij, M. D. (2010). *Global Marketing and Advertising: Understanding Cultural Paradoxes*. Sage Publications.

Additional Readings

- ✓ Aakar, D. A., & Biel, A. L. (1993). *Brand Equity and Advertising: Advertising's Role in Building Strong Brands*. University of Michigan: L. Erlbaum Associates.
- ✓ Alon, I., Jaffe, E., Prange, C., & Vianelli, D. (2017). *Global Marketing: Contemporary Theory, Practice and Cases*. New York: Routledge.
- ✓ Mackay, A. R. (2005). *The Practice of Advertising*. New Delhi, India : Elsevier Ltd.
- ✓ Moorthi, Y. L. (2009). *Brand Management: The Indian Context*. Vikas Publishing House Pvt Limited.
- ✓ Aakar, D. A. (1991). *Managing Brand Equity: Capitalizing on the Value of a Brand Name*. The Free Press New York.
- ✓ Aakar, D. A., Batra, R., & Mayers, J. G. (1992). *Advertising Management*. Prentice-Hall International.
- ✓ Audio Library. (n.d.). Retrieved from Sheth Leadership Academy: <https://www.shethleadershipacademy.com/audio/>
- ✓ Belch, G., & Blech, M. (2003). *Advertising and Promotion: An Integrated Marketing Communication Perspective*. <http://lib.dtc.ac.th/ebook/BusinessAdministration/5183.pdf>: The McGraw–Hill.
- ✓ Bergh, B. G., & Katz, H. E. (1998). *Advertising Principles: Choice, Challenge and Change*. NTC Publishing Group, U.S.
- ✓ Jones, J. P. (2000). *International Advertising: Realities and Myths*. London: Sage Publications Inc.
- ✓ Kapferer, J.-N. (1994). *Strategic Brand Management: New Approaches to Creating and Evaluating Brand Equity*. New York: The Free Press.
- ✓ Kumar, R. S. (2009). *Managing Indian Brands*. Delhi: Vikas Publishing House Pvt Limited.
- ✓ Patel, V. N., & Sharma, S. (2011). *Brand Management & Consumer Marketing*. New Delhi: Oxford Book Company.
- ✓ Sheth, J. N. (2011). *Legends in Marketing: Philip Kotler (Vols. 5, 6, 8)*. India: Sage Publishing.
- ✓ Upshaw, L. B. (1995). *Building Brand Identity: A Strategy for Success in a Hostile Marketplace*. Wiley.

B.Com. Semester – VI

Elective – IV: Leadership and Human Resources

Paper –6.4: LEADERSHIP AND TEAM DEVELOPMENT(CB3074)

Objectives:.

Contents:

Learning Outcomes: Students would be able to

➤ .

Textbooks Recommended

✓ .

Suggested Readings:

✓ .

B.Com. Semester – VI

Elective – IV: Leadership and Human Resources

Paper –6.5: HUMAN RESOURCE TRAINING AND DEVELOPMENT (CB3076)

UNIT-I: TRAINING & DEVELOPMENT

Training- concept, objectives, need & importance of training,benefits,types of training programme, Training & Education,Training & Development,Training & Development methods,Barriers to effective training,evaluation of training programme-its principles & criteria.

UNIT-II: EXECUTIVE DEVELOPMENT

Meaning,definition,features,objectives,importance of executive development,process of executive development,Methods/Techniques of executive development programmes(EDPs),principles of executive development programme,approaches to executive development programme,reasons for failure of executive development programme(EDPs).

UNIT-III: CAREER PLANNING & DEVELOPMENT

Career Planning-concept,objectives,need & importance,process of career planning,career planning Vs manpower planning,individual career planning,Pre-requisites for the success of career planning.Career Development-concept,factors affecting career development,stages of career Development,advantages & limitations of career planning & development, career development initiatives(suggestions).

UNIT-IV: HUMAN RESOURCE DEVELOPMENT(HRD)

HRD concept, Features, Objectives,scope,need & importance of HRD,Functions of HRD Managers-Instruments (Mechanism) of HRD -new HRD strategies -HRD outcomes.

UNIT-V: ETHICAL ISSUES IN HRM IN NEW MILLENNEIUM

Concept of Ethics, Ethical issues in employment,ethical issues in HRD,ethical issues in wage & salary administration,importance of ethics,Principles for ethical HR manager,HR ethical issues-Unethical situations-Techniques for Managing Ethics, Difficulties in Ethical Decision Making,Consequences of unethical cultures,ethical issues in HRM in Multinational corporations.

Learning Outcomes:

After completion of the course of this paper, students will be able to understand :-

- concept,objectives,need & importance,benefits,types & methods of training
- Meaning,definition,features,objectives,importance,process of executive development,
- Methods/Techniques,principles of executive development programmes(EDPs),
- concept,Features,Objectives,scope,need&importance of HRD,Instruments (Mechanism) of HRD -new HRD strategies -HRD outcomes.
- Ethical issues in HRM

Textbooks Recommended

- ✓ Human Resource Management by Sasmita Samanta & J.P Mahajan (PHI)
- ✓ Human Resource Management by Neeru Kapoor (Cengage)

Suggested Readings:

- ✓ Human Resource Management by Shashi K Gupta and Rosy Joshi (Kalyani publishers)
- ✓ Essentials of Human Resource Management and Industrial Relations by P Subba Rao (Himalaya Publishing House)
- ✓ Human Resource Management by S.S. Khanka (S Chand Publishing)
- ✓ Human Resource Management by Shikha Kapoor (Taxmann publishing private limited)