

AKAL COLLEGE OF ECONOMICS, COMMERCE AND MANAGEMENT

DEPARTMENT OF COMMERCE B. COM. [Hons.]

**REVISED SYLLABUS WITH EFFECT FROM
ACADEMIC SESSION 2020-21**

**APPROVED IN ACADEMIC COUNCIL
MEETING HELD ON 14th DECEMBER, 2019**



ETERNAL UNIVERSITY

Baru Sahib, Distt. Sirmour (H.P)

ETERNAL UNIVERSITY

BARU SAHIB, DISTT. SIRMOUR (H.P)

DEPARTMENT OF COMMERCE B. COM. [Hons.]

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

PROGRAMME OUTCOME

PO – 1: After completing three years for Bachelors in Commerce (B.Com.) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

PO – 2: The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

PO -3 the all-inclusive outlook of the course offers a number of values based and job-oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

PROGRAMME SPECIFIC OUTCOME (PSO)

PSO – 1: Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

PSO – 2: Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

PSO – 3: Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO – 4: Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO – 5: Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

PSO – 6: Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO-7: Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

PSO – 8: Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs.

PSO – 9: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO – 10: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO -11: Learners will be able to do higher education and advance research in the field of commerce and finance.

SEMESTER-WISE DISTRIBUTION OF COURSES

B. Com. (Hons.) 1st Sem.

Sr. No.	Course Code	Course Title	L	T	P	Credit Hrs.
1.	BC 101	Business Regulatory Framework	4	1	0	5
2.	BC 102	Financial Accounting	4	1	0	5
3.	BC 103	Business Organization and Management	4	1	0	5
4.	BC 104	Essentials of E-Commerce	3	1	0	4
5.	CSE 119	Computer Application	3	0	1	4
6.	MATH 115	Business Mathematics	4	1	0	5
	TOTAL	6	22	5	1	28

B. Com. (Hons.) 2nd Sem.

Sr. No.	Course Code	Course Title	L	T	P	Credit Hrs.
1.	BC 105	Cost Accounting	4	1	0	5
2.	BC 106	Business Environment	3	1	0	4
3.	STAT 106	Business Statistics	4	1	0	5
4.	ECON 110	Business Economics	4	1	0	5
5.	ENG 112	Business Communication and Professional Ethics	3	0	1	4
6.	EDU 101	Human Values and Professional Ethics in Higher Education	1	0	1	2
	TOTAL	6	19	5	1	25

B. Com. (Hons.) 3rd Sem.

Sr. No.	Course Code	Course Title	L	T	P	Credit Hrs.
1.	BC 201	Corporate Accounting	4	1	0	5
2.	BC 202	Fund Based Financial Services	3	1	0	4
3.	BC 203	Corporate Law	4	1	0	5
4.	BC 204	Principles of Marketing	3	1	0	4
5.	BC 205	Human Resource Management	3	1	0	4
6.	BC 206	International Business	4	1	0	5
	TOTAL	6	21	6	0	27

B. Com. (Hons.) 4th Sem.

Sr. No.	Course Code	Course Title	L	T	P	Credit Hrs.
1.	BC 207	Management Accounting	4	1	0	5
2.	BC 208	Fundamentals of Investment & Stock Market	4	1	0	5
3.	BC 209	Workshop on E-Accounting and E-filing of Returns	4	0	1	5
4.	BC 210	Financial Management	4	1	0	5
5.	BC 211	Indian Financial System	3	1	0	4
6.	EVS 301	Environmental Studies	3	0	0	3
	TOTAL	6	2 2	4	1	27

B. Com. (Hons.) 5th Sem.

Sr. No.	Course Code	Course Title	L	T	P	Credit Hrs.
1.	BC 301	Financial Reporting and Analysis	3	1	0	4
2.	BC 302	Income Tax	4	1	0	5
3.	BC 303	Foreign Exchange Management	3	1	0	4
4.	BC 304	Advanced Accounting	4	1	0	5
5.	BC 305	Banking and Insurance	3	1	0	4
6.	BC 306	Summer Training and Project Report	0	1	4	5
	TOTAL	6	17	6	4	27

B. Com. (Hons.) 6th Sem.

Sr. No.	Course Code	Course Title	L	T	P	Credit Hrs.
1.	BC 307	Goods and Service Tax	4	1	0	5
2.	BC 308	Labour Laws	3	1	0	4
3.	BC 309	Entrepreneurship Development	3	1	0	4
4.	BC 310	Governance, Ethics & Social Responsibility of Business	3	1	0	4
5.	BC 311	Corporate Auditing	4	1	0	5
6.	CSE 329	Cyber Crime and Laws	3	1	0	4
	TOTAL	6	20	6	0	26

Total Courses: 24

Total Credit Hours: 160

DETAILED SYLLABUS

B. COM. (HONS.) 1st SEMESTER

BUSINESS REGULATORY FRAMEWORK (BC 101)

Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

Course Learning Outcomes:

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

CO1: Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.

CO2: Be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.

CO3: Equip the students about the legitimate rights and obligations under The Sale of Goods Act.

CO4: Enable with skills to initiate entrepreneurial ventures as LLP.

CO5: Understand the fundamentals of Internet based activities under The Information and Technology Act.

**L+T+P
4+1+0**

UNIT I: Indian Contract Act (1872)	Contract- Meaning and characteristics, Nature classification, Offer and acceptance, Consideration free consent, Legality of object, Agreement declared void, Discharge of contract, remedies for breach of contract. Contingent contracts, Quasi – contracts and Capacity to Contract.
UNIT II: The Indian Contract Act, 1872: Specific Contract	Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency.
UNIT III: The Sale of Goods ACT (1930)	Contract of sale, meaning & difference between sale and agreement to sell, Condition & clarification, Transfer of ownership in goods including sale by non- owners, Performance of contract of sale, Unpaid seller – meaning & rights of an unpaid seller.
UNIT IV: The Limited Liability Partnership (2008)	Salient features of LLP, Difference between LLP, partnership and company, LLP agreement, Partners and designated partners, Incorporation and document, Incorporation by registration, change of name, Partnership & their relation, Extent & limitation of liability of LLP and partners, Whistle blowing, Financial disclosure, Annual return & taxation, Conversion to LLP, Winding up & dissolution. Attribution, Acknowledgement and Dispatch of Electronic Records, adjunction.
UNIT V: The Information Technology Act (2000)	The Information Technology Act Definitions, Digital signatures, Electronic governance, Regulation of certifying authorities, Digital signature certificates, Duties of subscribers, Penalties, Appellate Tribunal Offences.

UNIT VI: The Negotiable Instruments Act 1881	Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque. Parties to Negotiable Instruments- Holder and Holder in Due Course, Privileges of Holder in Due Course. Dishonour and Discharge of Negotiable Instruments. Negotiation: Types of Endorsements. Crossing and Bouncing of Cheques.
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Suggested Readings:

1. Singh, Avtar , The Principles of Mercantile Law : Eastern Book Company, Lucknow.
2. Kuchal, M.C., Business Law; Vikas Publishing House, New Delhi.
3. Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- 4.Chandha, P.R., Business Law, Galgotia, New Delhi.
5. Chawla & Garg, Mercantile Law, Kalyani Publishers, New Delhi.
6. Desai T.R. Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar& Sons Pvt. Ltd., Kolkata.
7. Ravinder Kumar, Legal Aspects of Business, Cengage Learning.
8. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
9. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House.
10. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education 10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.

B. COM. (HONS.) 1st SEMESTER

FINANCIAL ACCOUNTING (BC 102)

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

Course Learning Outcomes:

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

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

CO2: Explain and determine depreciation and value of inventory.

CO3: Learn accounting for hire purchase transactions, Inland branches and Consignment accounts.

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

CO5: Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.

L+T+P

4+1+0

UNIT I: Theoretical Framework of Accounting	Introduction: Meaning and scope of accounting, need and development, objectives of accounting. Accounting principles, Concepts and Conventions, Accounting Standards in India (Setting Process and Names). Convergences of international accounting standards Accounting cycle leading to preparation of final accounts: Accounting equation, Journal, Ledger, Trail Balance, Trading & P& L a/c and Balance Sheet with adjustments, Rectification of errors.
UNIT II: Accounting Concept of Income	Income classification & recognition, capital & revenue items, revenue recognition & matching concept Indian AS – 9. Depreciation: Concept, Elementary knowledge, causes and methods of accounting for depreciation (SLM, WDV, Annuity and Sinking Fund) AND change in method of depreciation, Indian AS – 6. Consignment Accounts: Treatment of Normal and abnormal loss, valuation of stock, Joint Venture accounts. Sectional and Self- Balancing Ledgers.
UNIT III: Final Accounts	Capital & revenue expenditure and receipts; general introduction, Preparation of financial statements, Profit making organization (with adjustment), Non- profit organization, Preparation of income & expenditure account & balance sheet from R & P account, Preparation of R & P account & balanced sheet from income & expenditure account, From incomplete records., OA methods, Conversion method. Insurance claims, Hire Purchase system, Accounts of Non- Profit-making Organizations.

UNIT IV: Hire Purchase and Consignment accounts	Accounting for Hire Purchase & Installment system Consignment accounts. Branch accounts (excluding foreign branch), Departmental accounts, Royalty Account.
UNIT V: Accounting for Inland Branches	Concepts of dependent branches; Debtors system, stock and debtor's system; branch final account system. Partnership Accounts: Essential characteristics of Partnership; Partnership Deed; Adjustments after closing the accounts, Fixed and Fluctuating Capital Accounts, Goodwill, Joint Life Policy, Change in Profit Sharing Ration. Reconstitution of a partnership firm – Admission of a partner, Retirement of a partner, Death of a partner, Amalgamation of Partnership firms; Dissolution of a partnership firm – Modes of dissolution of a firm. Insolvency of Partners. General realization and piecemeal distributions. Sales of firms to a company and amalgamation of firms.
UNIT VI: Accounting for dissolution of partnership	Insolvency Garner & Murray, sale to a Ltd. Co., piecemeal distribution.

Suggested Readings:

1. Agarwal A.N., Agarwal K.N.: Higher Sciences of Accountancy: Kitabi Mahal, Allahabad.
2. Anthony, R.N. and Reece, J.S. : Accounting Principle: Richard Irwin Inc.
3. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
4. Gupta, R.L. and Radhaswamy, M.: Financial Accounting, Sultan Chand Sons, New Delhi.
5. Monga, J.R., Ahuja Girish and Sehgal Ashok: Financial Accounting, S.Chand & Sons, New Delhi.
6. Rao, N.S. and Heda, B.L. and Gupta S.L.: Financial Accounting (Hindi), Apex Publishing House, Udaipur
7. Rajpurohit, B.S., Bissa and others: Financial Accounting.
8. Shukla, M.C., Grewal, T.S. and Gupta, S.C.: Advanced Accounts, S.Chand & Co., New Delhi.
9. T.S.Reddy&A.Murthy, "Financial Accounting", Margham Publications, Sixth Revision Edition, 2011.
10. P.C. Tulsian, "Financial Accounting", Tata MC Graw Hill Ltd, 2003.

B. COM. (HONS.) 1st SEMESTER

BUSINESS ORGANIZATION AND MANAGEMENT (BC 103)

Objective: To throw light on the basic processes of Management and to provide fundamental knowledge about business management & organization.

Course Learning Outcomes:

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

CO1: Learn business activities to compete in competitive world.

CO2: Understand entrepreneurship from local to international perspective.

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

CO4: Analyze decision making and communication.

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

L+T+P
4+1+0

UNIT I: Indian Business Spectrum	Foundation of Indian Business Spectrum of Business Activities, Manufacturing and services sectors, India's experience of globalization and privatization, multinational corporation and Indian transactional.
UNIT II: Forms of Business	(a) Forms of business including LLP, small venture enterprise and One-Person Company (OPC), choice of suitable form of business ownership (b) Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics. (c) Functional aspects of business: Conceptual framework of functional areas of management: Finance; Marketing and Human Resources.
UNIT III: Management Thoughts & Approaches	Development of management thought: classical, neo-classical, systems contingency and contemporary approach to management – Drucker, Porter, Senge, Prahalad, Hammer, Tom peters,
UNIT IV: Process of Managing	(a) Planning, corporate strategies – environmental analysis and diagnosis, formulation of strategic plan; (b) Growth Strategies – Internal and external; (c) Decision making: Concept, process, Rationality and Techniques, Information Technology and decision making, Decision Support System
UNIT V: Organizing and staffing	(a) Organizing and staffing – Contemporary organizational formats – Project, Matrix & networking (b) Management in Action – Concept and theories: Maslow, Herzberg, Mc Gregor and Ouchi; (c) Leadership – Concept and theories: Leadership Continuum, Managerial Grid, Situational Leadership. Transactional and Transformational Leadership.

UNIT VI: Communication & Control System	Communication – Formal & Informal Networks, Barriers and Principals (d) Control: Concept and Process, Effective Control System, Modern Control Techniques – Stakeholder Tech Approaches (Balanced Score Card), Accounting Measures (Integrated Ration Analysis), Economic and Financial Measures (Economic Value Added and Market Value Added), Behavioral Aspects of Management Control.
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Suggested Readings:

1. Gupta, C.B., Modern Business Organisation and Management, Tata McGraw Hill, New Delhi.
2. Singh, B.P., and Chhabra, T.N., Business Organisation and Management, Dhanpat Rai & Co., New Delhi.
3. Allen, L.A., Management and Organisation, McGraw Hill, New York.
4. Mishra, N., Modern Business Organisation, Sahitya Bhawan, New Delhi.
5. Drucker, Peter F: Management Challenges for the 21st Century; ButterworthHeinemann, Oxford.
6. Weihric and Koontz, et al: Essentials of Management, Tata McGraw Hill, New Delhi.
7. Stoner and Freeman: Management; Prentice-Hall, New Delhi.
8. Maslow Abraham: Motivation and Personality; Harper & Row, New York, 1954.
9. P.C. TirpathiAnd P.N. Reddy, “Principles of Management”, Tata Mcgrawhil New Delhi, 1991.
10. WeirichAnd Koontz, “Management – A Global Perspective”, 10th Edition, 1993.

B. COM. (HONS.) 1st SEMESTER

ESSENTIAL OF E-COMMERCE (BC 104)

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

Course Learning Outcomes:

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

CO1: Understand the basics of E-commerce, current and emerging business models.

CO2: Familiarize with basic business operations such as sales, marketing, HR etc. on the web.

CO3: Enhance the students' skills for designing and developing website.

CO4: Identify the emerging modes of e-payment.

CO5: Understand the importance of security, privacy, ethical and legal issues of e-commerce.

L+T+P
3+1+0

UNIT I: Introduction of E-Commerce	Meaning, nature, concepts, advantages, categories of E-Commerce. Introduction to E-Commerce, Defining E-Commerce, Nature of E-Commerce, Characteristics of E-Commerce, advantages of E-Commerce, Limitations of E-Commerce, Drivers of E-Commerce, Reasons for transacting online, Categories of E-Commerce, E-Commerce and e-Business, Technology Used in E-COMMERCE, Introduction, Internet, World Wide Web (WWW), Internet and Designing, Building and Launching E-Commerce Website. Nature & dynamics of internet, pure online Vs Brick & click business, designing, developing & deploying the system. Internet, IT Infrastructure, contents: text and integrating E-business applications.
UNIT II: E-Commerce Security	E-Commerce Security and Controls, Introduction, Dimension of E-Commerce Security, Security Threats in E-Commerce Environment, Need of E-Commerce Security, Security Controls, Encryption, Digital Signature.
UNIT III: Payment through Internet Mechanism	Electronic payment system. Payment gateways tools for promoting websites, plastic money, debit card, credit card, Laws relating to online transaction. Web designing, Understanding HTML, A simple HTML document, Heading and Paragraph, Attributes, Fonts, Tables, Lists, Forms, Images, HR tag or horizontal rule, Link Tag, Frames, Stylesheet.
UNIT IV: E-Payment System	Manufacture, wholesale, retail & service sector, Concepts, working, advantages and pitfalls of virtual organization, work force, work zone 7 work space & staff Len organization. E-Payment - Understanding Electronic Payments, Modes of Payment, Payment Gateways, Online Banking, Electronic Funds Transfer (EFT), Automated Clearing House (ACH), UPI (Unified Payment Interface), Automated Ledger Postings, Risks involved in E-payment, Digital Signatures.
UNIT V: Designing E-Commerce Model	Conceptualizing design, giving description of transaction handling, infrastructure & resources required & sys flow chart. Online Business Transactions Meaning, purpose, advantages, and disadvantages of transacting online-Commerce applications in various industries like (banking, insurance and payment of utility bills, online marketing, online services (financial, travel and career), online portal, online learning, publishing and entertainment, online shopping.

UNIT VI: Security and Legal Aspects of E-Commerce	Digital signatures, network security, data encryption with secret keys, data encryption with public keys. Security and Legal Aspects of E-Commerce Information Technology Act, 2000 and Information Technology Amendment Act, Threats to E-Commerce Security of Client and Service Providers Cyber Laws - Relevant provisions of IT Act, 2000 and Adjudication.
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Suggested Readings:

1. Turban E., Lee J., King D. and Chung H.M: Electronic commerce-a Managerial Perspective, Prentice-Hall International, Inc.
2. Bhatia V., E-commerce, Khanna Book Pub. Co.(P) Ltd., Delhi.
3. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
4. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education.
5. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education.
6. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning.
7. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
8. Sushila Madan, E-Commerce, Taxmann.
9. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.
10. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education.

B. COM. (HONS.) 1st SEMESTER
COMPUTER APPLICATION (CSE 119)

L+T+P
3+0+1

UNIT-I Basic Knowledge of computer	History of computers, Advantages, Functions of Computers, Types of Computers, Types of Software, Knowledge of computer parts and their functions, FDD, HDD, DVD, Blu-ray Disk, Pen Drives, Layout of Keyboards – Touch and Sight system of computers
UNIT-II Internet Introduction	Internet, World Wide Web (WWW), W-mail, Web-sites, Multimedia and its tools, Basic of Networking and Internet Security.
UNIT-III Word Processing	Introduction to Word processing, Word processing concepts, Use of Templates, working with word document, opening an existing document / Creating a new document, Saving, Selecting Text, Editing Text, Finding and Replacing Text, Closing, Formatting, Checking and correcting spellings Justification and alignment, Bullets and Numbering, Tabs, Paragraph, Formatting, Indent, Page Formatting, Header / Footer, Special Effects – Bold, Fonts, Scripts, Mail Merge.
UNIT-IV Spreadsheet	Spread sheet Concepts, creating a Workbook, saving a workbook, entering a data in a cell, editing a workbook, moving data from selecting cells Use of basics formulae used in excel, Handling operators in formulae Formula coping, Naming and rearranging worksheets
UNIT-V Power point	Meaning of power point, Uses of power point, Slide designs, Slide layout Slide sorter, Slide Show, Slide show, Print options.
UNIT-VI Practical	Practical Presentation

Suggested Readings:

1. P.K. Sinha, Computer Fundamentals, 2005, BPB, New Delhi.
2. Office 2010 in Easy Steps by Tata McGraw Hill.
3. Knight A.V. and Silk, D.J., Managing Information, McGraw Hill Book Company, New Delhi.
4. Gill, N.S., Essentials of Computer and Network Technology, Khanna Book Publishing Co (P) Ltd., Delhi.

B. COM. (HONS.) 1st SEMESTER
BUSINESS MATHEMATICS (MATH 115)

L+T+P
4+1+0

UNIT –I Matrices and Determinants	Algebra of matrices, Inverse of a matrix Solution of system of linear equations (having unique solution and involving not more than three variables) using matrices, Input Output Analysis
UNIT –II Limits and continuity of Functions	Mathematical functions and their types – linear, quadratic, polynomial, Exponential, logarithmic and logistic function, concept of limit, and continuity of a function.
UNIT –III Differentiation	Concept and rules of differentiation, maxima and minima involving second or higher order derivatives
UNIT -IV Partial Differentiation.	Partial Differentiation. Partial derivatives up to second order. Homogeneity of functions and Euler’s theorem. Total differentials. Differentiation of implicit functions with the help of total differentials
UNIT-V Maxima, Minima and Integration	Maxima and Minima in cases of two variables involving not more than one constraint including the use of the Lagrange multiplier. Integration. Standard forms. Methods of integration – by substitution by parts and by use of partial fractions. Definite integration. Finding area in simple case.
UNIT-VI Linear Programming	Formulation of linear programming problems (LLP). Graphical solution of LLPs. Cases of unique and multiple optimal solutions. Unbounded solutions and infeasibility, and redundant constraints. Solution to LLPs using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of the dual problem. Formulation of the dual. Primal – Dual solutions : (excluding solution of dual problem when the primal problem involves mixed constraints) Economics interpretation of the dual

Essential Readings:

1. Kapoor, V.K. :Business Mathematics; Sultan Chand & Sons, Delhi.
2. Soni, R.S. :Business Mathematics; Pitamber Publishing House.
3. Thukral, J.K., Mathematics for Business Studies, Mayur Publications.

Suggested Readings:

1. Allen R.G.D. :Basic Mathematics; Macmillan, New Delhi.
2. Dowling E.T.: Mathematics for Economics; Sihaum Series, McGraw Hill, London.
3. Loomba Paul: Linear Programming; Tata McGraw Hill, New Delhi.
4. Vohra, N.D. :Quantitative Techniques in Management; Tata McGraw Hill, New Delhi.
5. Holden: Mathematics for Business and Economics; Macmillan India, New Delhi.

B. COM. (HONS.) 2nd SEMESTER

COST ACCOUNTING (BC 105)

Objective: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

Course Learning Outcomes:

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

CO1: Understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.

CO2: Understand the accounting and control of material and labour cost.

CO3: Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads.

CO4: Develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.

CO5: Understand cost accounting book keeping systems and reconciliation of cost and financial account profits.

L+T+P
4+1+0

UNIT I: Cost Accounting & material costing	Meaning, objectives, advantages, cost concepts, dements of cost, cost classification, difference between financial & cost accounting, installation of a costing system. Process and accounting of purchase, storage and issues of material: pricing of materials – FIFO, LIFO, weighted average method; fixation of stock levels, EOQ, ABC analysis; perpetual & periodic inventory system, treatment of material process.
UNIT III: Accounting for Labour	Meaning, accounting of Labour, Time keeping, ideal time, overtime, Labour turnover, methods of calculating wages.
UNIT IV: Accounting for Overheads	Meaning, classification, difference between allocation, appointment & absorption, under & over absorption – calculation & accounting treatment.
UNIT V: Costing methods	Costing, contract costing (including escalation clause), process costing (process losses, valuation of WIP, joint and by-products); Service Costing (only transport), Job Costing.
UNIT VI: Accounting system	Integral and non-integral systems, reconciliation of cost and financial accounts.

Suggested Readings:

1. Maheshwari, S.N. and S. N. Mittal, Cost Accounting; Theory and Problems, Shri Mahabir Book Depot , New Delhi.
2. Jain S.P. and Narang K.L., Cost Accounting Kalyani, New Delhi.
3. Lal, Jawahar and Seema Srivastava, Cost Accounting, Tata Mcgraw Hill Publishing Co., New Delhi
4. Nigam, B.M Lall and I.C Jain, Cost Accounting; Principles and Practice, Prentice Hall of India, New Delhi.
5. Anthony Robert, Reece, Principles of Management Accounting; Richard D. Irwin Inc Illinois.
6. Horngren, Charles, Foster and Dalar, Cost Accounting – A Managerial Emphasis, Prentice Hall of India, New Delhi.
7. Khan M.Y. and Jain P.K., Management Accounting; Tata McGraw Hill, New Delhi.
8. Kaplan R.S. and Atkinson A.A., Advanced Management Accounting, Prentice India International, New Delhi.
9. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons.
10. H.V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt. Ltd.

B. COM. (HONS.) 2nd SEMESTER
(BUSINESS ENVIRONMENT BC 106)

Objective: To understand the concepts of the Indian business environment and the various forms of environments.

Course Learning Outcomes:

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

CO1: Understand concept of business environment.

CO2: Understand Monetary and Fiscal Policies, Consumer Protection Act and Competition Act.

CO3: Develop ability to understand the Impact of culture on business, Culture and Globalization, social audit.

CO4: Ability to understand Functions of state, Economic roles of government, Government and Legal environment.

CO5: Understand innovation, Technological leadership and followership, sources of technological dynamics, impact of technology on globalization.

L+T+P
3+1+0

UNIT I: Business Environment	Meaning, Objectives, Kinds, Important Terminologies. Types of Business Environment – Internal, External, Micro, Macro, Environmental Factors.
UNIT II: Business environment and Economic system	Competitive structure of industries, Environment Analysis Scope of Business, Characteristics and objectives of business, Interaction between business and environment, Process and Limitations of Environmental Analysis. Economic Systems – Features and Evaluation of Capitalism, Socialism and Mixed Economy, Meaning of Underdeveloped, developing and developed economy, Determinants of Development.
UNIT III: Economic Environment	Nature of Economic Environment, Economic factors, Growth strategy, Basic Economic system, Economic Planning: Economic Policies- FEMA, New Industrial Policy, Monetary and Fiscal Policies. Consumer Protection Act, Competition Act. Liberalization, Privatization and Globalization of Indian Economy- Trends and Issues. NITI Aayog
UNIT IV: Socio- Cultural Environment	Nature and Impact of culture on business, Culture and Globalization, social audit, Demographic environment- Population size, migration and ethnic aspects, birth rate, death rate and age structure.
UNIT V: Political Environm ent	Functions of state, Economic roles of government, Government and Legal Environment. The constitutional environment, rationale and extent of state intervention.
UNIT VI: Natural and Technological Environment	Innovation, Technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time Lag in technology introduction, status of technology in India. Management of technology, features and impact of technology. Environment Act.

Suggested Readings:

1. Francis Cherunilam, Business Environment, Himalya Publishing House, New Delhi.
2. K. Aswathappa, Essentials of Business Environment Himalaya Publishing House.
3. M. Adhikary, Economic Environment for Business, Sultan Chand & Sons, New Delhi.
4. RuddarDutt and KPM Sundaram, Indian Economy (Fifty-third ed.).
5. S. Chand and Company Ltd., New Delhi, 2006.
6. P.K. Ghosh and G.K. Kapoor Business Policy and Environment, Sultan Chand and Sons, Delhi.
7. K Aswathappa Legal Environment of Business, Himalya Publishing House. New Delhi.
8. Morrison J., the International Business Environment, Palgrave, 2003.
9. Agarwal R., Business Environment, Excel Books, 2002.
10. Bedi S.K., Business Environment, Excel Books, 2004.

B. COM. (HONS.) 2nd SEMESTER

BUSINESS STATISTICS (STAT 106)

L+T+P

4+1+0

UNIT-I Statistical Data	Measures of central tendency, Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. Positional averages mode, median (and other partition values including quartiles, deciles and percentiles).
UNIT-II Descriptive statistics	Measures of variation: absolute and relative, range, quartile deviation, standard deviation and their co-efficient, properties of standard deviation / variance Moments: calculation (including Sheppard's corrections) and significance. Skewness, Kurtosis and Moments.
UNIT-III Probability, probability Distribution and decision theory	Theory of probability, approaches to the calculation of probability Calculation of event probabilities, addition and multiplication laws of probability, Conditional probability and Bayes' Theorem. Expectation and variance of a random variable Probability, distributions: Binomial, Poisson and Normal. The decision environment. Pay-off and regret matrices. Criteria of decision-making Laplace. Maximum/Minimum, Savage, and Expectation. (Excluding Bayesian analysis) EVPI and its calculation. Decision Trees.
UNIT-IV Simple Correlation and Regression Analysis	Correlation Analysis. Meaning of correlation simple, multiple and partial; linear and non- linear, Causation and correlation, Scatter diagram, Person's co-efficient of correlation; calculation and properties (proofs not required). Probable and standard errors, Rank Correlation. Regression Analysis. Principles of least squares and regression lines. Regression equations and estimation. Standard Error of estimates.
UNIT-V Index Numbers	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 including BSE SENSEX and NSE NIFTY.
UNIT-VI Time Series Analysis	Components of time series. Additive and multiplicative models. Trend analysis. Fitting of trend line using principle of least squares – liners, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice versa. Moving averages Seasonal variations- calculation and uses. Simple averages, ratio-to-moving averages and link-relative methods.

Suggested Readings:

1. Gupta, S C (1994), Fundamentals of Statistics, Himalaya Publishing House (1992)
2. Vohra, N.D., Business Statistics, Mcgraw Hill Publications.
3. Sharma, J.K., Business Statistics, Pearson Education.
4. Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi, 2002.
5. Hooda, R.P., statistics for Business and Economics, Macmillan, New Delhi, 1999.
6. Ya-Lin Chau, Statistical Analysis with Business and Economics: Applications, Holt, Reinhard&Winster, 1997.
Lewin and Rubin, Statistics for Management; Prentice-Hall of India, New Delhi, 2000.
7. Sancheti, D.C. and Kapoor V.K., Statistics (Theory, Methods & application); Sultan Chand & Sons, Delhi, 2000.
8. Hoel& J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York, 1992.

B. COM. (HONS.) 2nd SEMESTER

BUSINESS ECONOMICS (ECON 110)

Objective: The objective of this course is to develop basic understanding about the economic concepts, tools and techniques for their applications in business decisions.

Course Learning Outcomes:

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

CO1: Understand concept of scope of business economics Micro & macroeconomics.

CO2: Understand consumer behavior, consumer equilibrium, price elasticity and price consumption curve and price effect.

CO3: Develop ability to understand the concept of Cost of production and Market structures.

CO4: Ability to understand Consumption, saving and investment.

CO5: Understand the impact of balance of payment in an economy.

L+T+P

4+1+0

UNIT I: Introduction and Demand Elasticity	Meaning & scope of business economics Micro & macroeconomics Demand & supply Concept, Determination and laws of Demand and Supply, factors affecting demand.
UNIT II: Concepts and importance of elasticity	Meaning, factors & measurement, Concept of cross and income elasticity of demand, Relationship between - revenue & elasticity of demand.
UNIT III: Theory of consumer behavior	Indifference curve & properties of indifference curve, consumer equilibrium, price elasticity and price consumption curve, price effect – income & substitution effect, derivation of demand curve in case of normal, inferior and giffen goods, shape of indifference curve in case of normal goods, bad and neutrals.
UNIT IV: Costs concepts & cost of production	Concepts- social & private cost of production, economic, accounting and opportunity cost, short run and long run (LAC and LMC) cost of production
UNIT V: Price determination under different market scenario	Price determination under different market forms. Perfect competition: short run (marginal approach), long run eq. derivation of supply curve. Monopoly: absence of supply curve under monopoly; monopoly power, dead. Weight loss and price discrimination (3 rd degree), Monopolistic: short and long run eq. Oligopoly: Kinked DD curve and cartels (OPEC and CIPEC).
UNIT VI: Determination and Theory of Inflation	Consumption, saving and investment AD-AS approach and S-I approach, multiplier (two sector), Causes & effect. Demand pull and cost pull inflation, measures to control inf.

Suggested Readings:

1. Salvatore Dominick (2003): Microeconomics: Theory and Applications, 4th. Edition, Oxford press.
2. Ahuja HL, Modern Microeconomic Theory Kalyani Publication.
3. Deepashree, Business Economics, Ane Books Pvt. Ltd., New Delhi.
4. Koutsoyiannis, A. (Latest) : Modern Micro Economics, McMillan Press, London.
5. Pindyck, Robert S., Rubinfeld : Micro-Economics, Prentice Hall of India, New Delhi.

6. Boumol, William J and Blinder Alan S (2005) Microeconomics; Principles and Policy 9th Edition, Thomson, 1st Indian Edition (2007).
7. Dornbusch, Rudiger, and Stanley Fischer, Macroeconomics, McGraw Hill.
8. Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi.
9. Mehta P. L., Managerial Economics, S.Chand 2007.
10. Koutsoyiannis, A Modern Micro Economics, Macmillan Press Ltd. (2006).

B. COM. (HONS.) 2nd SEMESTER

BUSINESS COMMUNICATION AND PROFESSIONAL ETHICS (ENG 112)

L+T+P
3+0+1

Unit I: Business Communication	Meaning, basic forms of communication, communication models and processes, effective communication, theories of communication, audience analysis.
Unit II: Basic Grammar	Transformation of sentences, parts of speech, technical word formation, synonyms, antonyms, homophones, homonyms, redundant words, antonyms and synonyms.
Unit III: Effective Listening & Corporate Communication	Principles of effective listening, oral and informal communication network, Barriers to communication and how to overcome the barriers, improving communication skills, group discussion, meetings and proceedings, seminars, individual and group presentation.
Unit IV: Principles of Effective Communication & Writing Skills	Planning business messages, 7 Cs and 7 Ps, business letters and their types, memo formats; office memorandum, project reports and their types, memos, notices, circulars. Office orders.
Unit V: Interview Skills & International Communication	Appearing in interviews, before, during and after the interview, types of interviews, writing résumé and letter of application. Covering letter, CVs,
UNIT VI: Seminars	Presentation on the topic as assigned to them, planning, steps involved in preparing any presentation, evaluation.

Suggested Readings:

1. Bhatia, R.C., Business Communication, Ane Books Pvt Ltd., New Delhi.
2. Effective Communication Skills, Khanna Book Publishing Co., New Delhi.
3. Ludlow, R. and Pantom F., The Essence of Effective Communication, PHI Pvt Ltd., New Delhi.
4. Ronald E. Dulek and John S. Fielder, Principles of Business Communication; Macmillan Publishing Company, London.
5. Randall E. Magors: Business Communication; Harper and Row, New York.
6. Webster's Guide to Effective Letter Writing, Harper and Row, New York.

B. COM. (HONS.) 2nd SEMESTER

HUMAN VALUES AND PROFESSIONAL ETHICS (EDU 101)

L+T+P
1+0+1

UNIT I:	Understanding the need, basic guidelines, content and process of value education, self-exploration, continuous happiness and prosperity, fulfilment of basic aspirations of human being
UNIT II:	Understanding the human being as co-existence of Self (I) and body, understanding myself, sanyama and svasthya, understanding values in human relationships, from family order to World family order, understanding the incorrectness and mutual fulfilment understanding existence as co-existence.
UNIT III:	Basis for universal human values and ethical human conduct, basis for holistic alternative towards universal human order.
UNIT IV:	Professional ethics, issues in professional ethics, inherent contradictions and dilemmas and their resolutions.
UNIT V:	The holistic criteria for evaluation, case studies of typical holistic technologies, management models and production systems.
UNIT VI:	Strategy for transition from the present state to universal human order: at the level of individual, at the level of Society.

Suggested Readings:

1. R R Gaur, R Sangal, G P Bagaria 2009, A foundation course in Human Values and professional ethics. Excel Books Private Limited New Delhi.
2. R R Gaur, R Sangal, G P Bagaria 2009, Teacher's Manual: A foundation course in Human Values and professional ethics. Excel Books Private Limited New Delhi.
3. A N Tripathy, 2003, Human Values, New Age International Publishers
4. B P Banerjee, 2005, Foundations of Ethics and Management, Excel Books.

B. COM. (HONS.) 3rd SEMESTER
CORPORATE ACCOUNTING (BC 201)

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

Course Learning Outcomes:

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

CO1: Develop an understanding of accounting for share capital and debentures.

CO2: Prepare financial statements of a company and Valuation of Goodwill and Valuation of Shares.

CO3: Develop an understanding of cash flow statements.

CO4: Understand the accounting for amalgamation and liquidation of companies.

CO5: Prepare consolidated balance sheet for Holding company.

L+T+P
4+1+0

UNIT I: Accounting for Share Capital & Debentures	Issue, Forfeiture and Reissue of forfeited shares – concept & process of book building, Issue Of rights and bonus shares. Buy Back of Shares. Redemption of preference shares. Issue and Redemption of Debentures.
UNIT II: Final Accounts	Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.
UNIT III: Valuation of Goodwill and Shares	Concepts and Calculation- Simple problem Only.
UNIT IV: Amalgamation of Companies	Concepts and accounting treatment as per accounting standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and Accounting treatment excluding scheme of reconstruction.
UNIT V: Accounts of Holding Companies /Parent Companies	Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of accounting standard: 21(ICAI).
UNIT VI: Cash Flow Statement	Concepts of funds. Preparation of cash flow statement as per Accounting standard (AS):3 (revised) (ICAI): Indirect Method only. Banking Companies- Difference between Balance Sheet of non-banking corudential norms, Asset structure of commercial banks, NPA.

Suggested Readings:

1. Gupta, R.L. and Radhaswamy, M., Company Accounts; Sultan Chand and Sons, NewDelh.
2. Maheshwari, S.N.and S.K. Maheshwari, Corporate Accounting; Vikas Publishing House, New Delhi.
3. Monga, J.R., Fundamentals of Corporate Accounting, Mayue Paper Backs, New Delhi
4. Shukla, M.C., Grewal, T.S.; and Gupta, S.C.; Advanced Accounts; S.Chand& Co. NewDelhi.
5. Moora, C.L. and Jaedick, R.K., Managerial Accounting; South Western Publishing

Co., Cincinnati, Ohio, 1997.

6. Agarwala, A.N. and Agarwala K.N., Higher Science of Accountancy; KitabMahal.
7. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
8. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
9. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

B. COM. (HONS.) 3rd SEMESTER

FUND BASED FINANCIAL SERVICES (BC 202)

Objective: To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.

Course Learning Outcomes:

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

CO1: Understand the Concept of Financial Services and Regulation of Financial Services Market.

CO2: Identify Legal position of Hire Purchase.

CO3: Develop an understanding Regulation by SEBI, Merchant Banking in India.

CO4: Understand Underwriting of Capital Issues and Recent Trends in Underwriting in India.

CO5: Describe Leasing Concept and Types of Leases and Factoring Services in India.

L+T+P
3+1+0

UNIT I: Financial Services	An overview: Concept of Financial Services, Organization and Growth of Financial Services in India, Regulation of Financial Services Market.
UNIT II: Merchant Banking	Concept, Functions and Regulation by SEBI, Merchant Banking in India.
UNIT III: Underwriting	Underwriting of Capital Issues – Concept, Organizational Set-up and Regulation of Underwriting of Capital Issue, Recent Trends in Underwriting in India.
UNIT IV: Venture Capital Funds	Concept and Functions, Regulations of Venture Capital Funds, Trends in Venture Capital Funds in India.
UNIT V: Leasing and Factoring	Leasing Concept and Types of Leases, Leasing Services in India. Factoring –Nature and Functions, Types of Factoring Services, Factoring Services in India.
UNIT VI: Hire Purchase	Legal position of Hire Purchase, Hire Purchase, credit sale and Installment sale, Leasing and Hire Purchase.

Suggested Readings:

1. Financial services by M.Y. Khan, TMH.
2. Lease financing and hire purchase, merchant banking and mutual funds by Kothary Vinod, Wadhwa and Company Pvt. ltd., Nagapur.
3. Merchant banking principal and practice by H.R. Machiraju.
4. Financial institutional and markets by L.M. Bhole, by TMH.
5. Financial Services by M.Y.Khan , Tata McGraw-Hill, New Delhi, 2004.
6. Singh, J.K. Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.
7. Managing In the Service Economy by Sames L .Heskett, Harvard Business School Press, Boston, 2001.
8. Annual Reports of Major Financial Institutions in India.

9. Indian Financial Systems by H.R Machiraju, Vikas Publishing House Pvt. Ltd.2002.
- 10 Financial Institutions and Markets by, Meir Kohn, Tata McGraw-Hill, New Delhi, 2003.

B. COM. (HONS.) 3rd SEMESTER
CORPORATE LAW (BC 203)

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

Course Learning Outcomes:

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

CO1: Understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.

CO2: Follow the basic legal documents and their usage essential for operations and management of company.

CO3: Enable the students to synthesis company processes, meetings and decisions.

CO4: Equip the students with framework of dividend distribution and role of auditors in a company.

CO5: Comprehend and evaluate working of depositories and their functions in stock markets.

L+T+P
4+1+0

UNIT I: Introduction to Company	Definition, Characteristics, Lifting of corporate Veil, Types of companies, formation of a company, promoters, pre-incorporation contract, provisional contacts, Memorandum of Association, Articles of Association. Concept of Promotion, Promoter and his Functions. Legal Position of Promoter, Registration of Companies.
UNIT II: Prospectus And share capital	Contents, Abridged prospectus, red-herring prospectus, shelf prospectus, statement in lieu of prospectus. Misrepresentation of prospectus, share capital; Issue and Allotment of share, by back of shares, right issue book building, bonus share, Demat System, forfeiture and surrender of shares provisions relating to payment of dividend, investor's Education and protection fund.
UNIT III: Directors	Classification of Directors, Appointment, Qualification and Disqualification, Legal Position and powers, managing Director, manager, meeting of board of directors, meeting of shareholders, Requisites of a valid meeting: notice Agenda chairmen, Quorum Proxy, polls, Resolutions and minutes.
UNIT IV: Winding up	Historical Background of Winding Up, Modes of winding up, grounds of compulsory winding up, who can file petition, appointment of official Liquidator, Contributories, Dissolution. Consequences of winding up.
UNIT V: Emerging Issues in Company Law	Concepts of producer Company, One Person Company (OPC), Small company, Associate Company, postal ballot, Audit committee, independent director, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21,

UNIT VI: Registration & governance of companies	Online Filling of Documentations, Online Registration of Company, National Company Law Tribunal (NCLT), Corporate Governance, Insider Trading, Ration Agencies. Insider Trading; meaning & legal provisions, Whistle-blowing: Concept and Mechanism.
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Suggested Readings:

1. Gupta Kamal, Contemporary Auditing; Tata McGraw-Hill, New Delhi.
2. Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
3. Kuchal M.C., Modern India Company Law: Shri Mahavir Books, Noida.
4. Majumdar, A.K. and Kapoor, G.K., Company Law, Taxman Publications.
5. Ramaiya A., Guide to the Companies Act: Wadhwa& Co, Nagpur, 2000.
6. Singh Avtar, Company Law: Eastern Book Co., Lucknow, 2000.
7. Tandon B.N., Principles of Auditing; S. Chand and Co., New Delhi.
8. Sharma Ashok, Company Law and Auditing, V.K. Publishing House, New Delhi.
9. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
10. Anil Kumar, Corporate Laws, Indian Book House, Delhi

B. COM. (HONS.) 3rd SEMESTER
PRINCIPLES OF MARKETING (BC 204)

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

Course Learning Outcomes

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

CO1: Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.

CO2: Understand the dynamics of consumer behaviour and process of market selection through STP stages.

CO3: Understand and analyze the process of value creation through marketing decisions involving product development.

CO4: Understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.

CO5: Understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

L+T+P
3+1+0

UNIT I: Introduction of Marketing	Nature scope and importance of marketing; Evolution of marketing concepts; Marketing Mix, Marketing environment. Consumer Behavior- An Overview: Consumer buying process Factors influencing consumer buying decisions.
UNIT II: Marketing Selection and Product	Marketing Segmentation –Concept, importance and basis; Target market Selection; Positioning of concept, importance and basis, Product differentiation vs market segmentation. Meaning and importance of product, product classification; Concept of Product mix, Branding, packing and labeling; After sales service; product life-cycle; New Product Development.
UNIT III: Pricing & Promotions	Pricing: Significance. Factors affecting pricing of a product. Pricing policies and strategies. Nature of Importance of promotions; Communication process; Type of promotions: advertising personal selling public relations & sales promotions and their distinctive characteristics promotions mix and factors affecting promotion mix decisions communication planning and control.
UNIT IV: Distribution Channels & Retailing	Channel of distribution – meaning and importance, Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distributions channels; physical Distribution. Retailing: Types of retailing – store based and non-store-based retailing chain store, specialty store, supermarkets retail vending machines, mail order houses, retail cooperative, management of retailing operations an overview, Retailing in India: Changing scenario.

UNIT V: Rural Marketing	Growing Importance; Distributions Characteristics of rural markets, Understanding rural consumers and rural markets; marketing mix planning for rural markets.
UNIT VI: Recent issue and Developments in marketing	Recent issue and developments in marketing: Social marketing, ethics recent development in marketing –online marketing, direct marketing, services marketing green marketing sustainable marketing and relationship marketing.

Suggested Readings:

1. Kotler, P., Marketing Management, Pearson Education, New Delhi
2. Baines, Paul, Chris, Fill, Page, Kelly, Marketing, Oxford University Press, New Delhi
3. Kazmi, Marketing Management, Excel Books.
4. Chhabra, T.N., and S.K. Grover, Marketing Management, Fourth Edition, Dhanpat Rai and Company.
5. Madaan KVS., Fundamentals of Retailing, Tata McGraw Hill, New Delhi
6. Panda, T. K., Marketing Management, Excel Books, New Delhi
7. Raju M. S., Rao, J V P, Fundamentals of Marketing, Excel Books, New Delhi
8. Ramaswamy and Namakumari, Marketing Management, Macmillan, New Delhi
9. Saxena Rajan, Marketing Management, Tata McGraw Hill, New Delhi
10. Stanton, Etzel et al, Fundamentals of Marketing, McGraw Hill, New York

B. COM. (HONS.) 3rd SEMESTER

HUMAN RESOURCE MANAGEMENT (BC 205)

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

Course Learning Outcomes:

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

CO1: Understand basic nature and importance of human resource management.

CO2: Analyze the current theory and practice of recruitment and selection.

CO3: Realize the importance of performance management system in enhancing employee performance.

CO4: Recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.

CO5: Understand role of modern HRM in meeting challenges of changing business environment.

L+T+P

3+1+0

UNIT I: Introduction to HRM And Job Analysis	Human Resource management Relevance and spectrum, HRD: concept and evolution, organization of HR Department, Role, Status and competencies of HR Manager, HR Policies. Acquisition of Human Resources: Human Resource Planning – Quantitative and qualitative dimension; job description and job specification; recruitment – concept and sources; selection – concept and process; test and interview; placement induction.
UNIT II: Training and Development	Training and development; concept and importance; identifying training and development need; designing training programmes; role specific and competency- based training; evaluating training effectiveness; training process outsourcing; management development systems; career development.
UNIT III: Performance Appraisal	Performance appraisal system; nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes – transfers and promotions.
UNIT IV: Compensation	Compensation; concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance-linked compensation.
UNIT V: Employee welfare and grievance	Maintenance; employee health and safety; employee welfare; social security; grievance handling and redressal.
UNIT VI: Human Resource Information System	Emerging Horizons in Human Resource Management; Human Resource Information System; Downsizing; VRS; empowerment, workforce diversity.

Suggested Readings:

1. Aswathappa K., HR and Personnel Management, Tata McGraw Hill Publishers, New Delhi.
2. Gupta, C.B., Human Resource Management, Sultan Chand and Sons, Delhi.
3. Decenzo, D.A., Human Resource Management, John Willy, New Delhi.
4. Dessler Gary, Human Resource Management, PHI, New Delhi.
5. Jyothi P, Venkatesh, Human Resource Management, Oxford University Press, U.K
6. French W.L., HRM, Houghton Miffen Company, Chennai.
7. HoldarUday Kumar, HRM, Oxford Publication, New Delhi.
8. Tapomoy Deb, Managing Human Resource & Industrial Relations, Excel Books Publications
9. V.S.P.Rao Human Resources Management Excel.
10. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi.

B. COM. (HONS.) 3rd SEMESTER
INTERNATIONAL BUSINESS (BC 206)

Objective: To introduce the students to an overall view of International Trade and India’s involvement with global business and elements of Trade Environment which are relevant to the global business operations and developments.

Course learning outcomes:

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

CO1: Understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.

CO2: Analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components.

CO3: Understand the significance of different forms of regional economic integration and to appreciate the role played by various international economic organizations such as the WTO, UNCTAD, IMF and World Bank.

CO4: Familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants.

CO5: Critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

L+T+P
4+1+0

UNIT I: Introduction to International Business	Globalization and its growing importance in world economy; Impact of globalization: International business contrasted with domestic business- complexities of international business: Modes of entry into international business. International business environment: national and foreign environments and their components- economic, cultural and political-legal environments: Global trading environment recent trends in world trade in goods and services: Trends in India’s foreign trade.
UNIT II: Theories of International Trade	Theories of international trade- an overview, commercial policy Instruments – tariff and non-tariff measures: balance of payment account and its components. International Organizations and arrangements: WTO- Its objectives, principles, Organizational structure and functioning: An overview of other organizations- UNCTAD, World Bank and IMF: Commodity and other Trading agreements.
UNIT III: International Financial Environment	Regional Economic Co-operation: Forms Of regional groupings: Integration efforts among countries in Europe, North America and Asia. International Financial Environment: International financial system and institutions: Foreign exchange markets and risk management: foreign investments- types and flows: foreign investment in Indian perspective.

UNIT IV: Structure for International Business	Organizational structure for international business operations: key issues involved in making international production, finance marketing and human resource decisions: international business negotiations.
UNIT V: Issues in International Business	Developments and Issues in international Business: Outsourcing and its potentials for India: Strategic alliances. Mergers and acquisitions: role of IT in international Business: international business and ecological considerations.
UNIT VI: Foreign Trade promotion measures	Foreign Trade promotion measures and organization in India: Special economic zones (SEZs) and 100% export-oriented UNITS (EOUs): Measures for promoting Foreign investments into and from India: Indian Joint ventures and acquisitions abroad. Financial of foreign trade and payments terms.

Suggested Readings:

1. Charles, W.L., Hill and Jain, Kumar Arun, International Business, Tata McGraw Hill, New Delhi.
2. Cherunilan, Francis, International Business, Text and Cases, PHI, New Delhi.
3. Justin, Paul, International Business, PHI, New Delhi.
4. Johnson, Deebe, and Colin Turner, International Business – Themes and Issues in the Modern Global Economy, Roulledge, London.
5. Bennet, Roger, International Business, Pearson, New Delhi.
6. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education.
7. Peng and Srivastav, Global Business, Cengage Learning.
8. Sumati Varma, International Business, Pearson Education.
9. Johnson, Derbe and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Roulledge.
10. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education.

B. COM. (HONS.) 4th SEMESTER
MANAGEMENT ACCOUNTING (BC 207)

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

Course Learning Outcomes:

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

CO1: Understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.

CO2: Understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.

CO3: Understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.

CO4: Understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.

CO5: Understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.

L+T+P
4+1+0

UNIT I: Introduction of Management Accounting	Nature and scope, difference between cost accounting and management accounting, cost control, cost reduction, cost management.
UNIT II: Budgeting and Budgetary Control	Concept of budget and budgetary control objectives, merits, and limitations, budget administration, functional budget, fixed and flexible budgets, zero base budget, Programme and performance budgets.
UNIT III: Standard Costing and Variance Analysis	Meaning of standard cost and standard costing: advantages, limitation and application, variance analysis, material, Labour, overhead and sales variances, Disposition, variances, control ratios. Transferred to cost accounting.
UNIT IV: Cost –Volume Profit Analysis	Absorption versus variable costing: Distinctive features and income determination. Break –even analysis –algebraic and graphic method Contribution /sales ratio, Key factor. Margin of safety. Angle of incidence Determination o cost in difference point.
UNIT V: Costs of Decision Making	Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, seller process further.

UNIT VI: Responsibility Accounting	Concept, significance, different responsibility centers, Divisional Performance Measurement- Financial Measures.
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Suggested Readings:

1. Arora, M.N., Management Accounting, Himalaya Publishing House.
2. Jhamb, H.V., Management Accounting, Ane Books Pvt Ltd. New Delhi.
3. Anthony Robert, Reece, Principles of Management Accounting; Richard D. Irwin Inc. Illinois.
4. Horngren, Charles T, Gary L, Sundem, Introduction to Management Accounting, Prentice Hall of India, New Delhi.
5. Khan M.Y. and Jain P.K., Management Accounting; Tata McGraw Hill, New Delhi.
6. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.
7. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
8. Goel, Rajiv, Management Accounting. International Book House.
9. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
10. H.V. Jhamb, Fundamentals of Management Accounting, Ane Books Pvt. Ltd.

B. COM. (HONS.) 4th SEMESTER

FUNDAMENTALS OF INVESTMENTS AND STOCK MARKET (BC 208)

Objective: This paper intends to provide basic skills to operate in stock market and the ways of investing in it. It will enable the student to take up investment in stock market independently and gain insights into how to become professional investors or researchers in the field of finance and investment.

Course Learning Outcomes:

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

CO1: Explain investment environment and concept of return & risk.

CO2: Understand bond valuation & role of credit rating agencies.

CO3: Examine equity approaches.

CO4: Analyze two securities portfolio using Harry Markowitz model, calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.

CO5: Evaluate investor's protection framework.

L+T+P

4+1+0

UNIT I: The Investment Environment	The investment decision process, Types of Investments – Commodities, Real Estate and financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk (including capital asset pricing model) Impact of Taxes and Inflation on return.
UNIT II: Fixed Income Securities	Bond features, types of bonds, estimating bond yields, types of bond risks, default risk and credit rating.
UNIT III: Approaches to Equity Analysis	Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, divided capitalization model and price-earnings multiple approach to equity valuation.
UNIT IV: Portfolio Analysis and Financial Derivatives	Portfolio and Diversification Portfolio Risk and Return. Commodities, real Estate and mutual Funds. Type of mutual funds need and advantages, deciding among mutual funds, quotation of mutual funds.
UNIT V: Stock Analysis and Valuation	Calculation of return and risk for an investor. Trade –off between return and risk of stocks. Economic analysis understanding macroeconomic variable. Industry analysis growth cycle and latest trends. Company analysis understanding stock quotation, assessing quality of Mgt. their financial and non-financial data. Stock valuations of companies using ratios like PE, Price Revenue Rates, and PEG Rates.
UNIT VI: Understanding Derivation	Introduction to Financial Derivation, Derivation Mkt in India, Futures options, Trading in Futures and options understanding stock mkt quotes, put and call option and How they work.

Suggested Readings:

1. Bhalla, V.K. Security Analysis and Portfolio Management, Sultan Chand, New Delhi.
2. Gitman and Joehnk, Fundamentals of Investing, Pearson, New Delhi.
3. Gitman and Joehnk, Fundamentals of Investing, Pearson
4. Pandiyan, PUNITHavathy, Security Analysis and Portfolio Management, Vikas Publications
5. Fischer, Donald E. and Jordon, Ronald J., Security analysis and Portfolio Management, Prentice Hall, New Delhi.
6. Fuller, Russell J. and Farrell, James L., Modern Investments and Security analysis. McGraw Hill,
7. International Edition (finance Services) New York.
8. Ranganatham & Madhumati (2008). Investment Analysis & Portfolio Management. New Delhi: Pearson Education.
9. Sharpe, W. (2008). Investments. New Delhi: Prentice Hall India.
10. Chandra, P. (2008). Investment Analysis & Portfolio Management. New Delhi: Tata McGraw Hill Company Limited.

B. COM. (HONS.) 4th SEMESTER

WORKSHOP ON E-ACCOUNTING AND E-FILING OF RETURNS (BC 209)

Objective: To understand, analyze and interpret the basic framework of E-Accounting and E-Filing of Returns.

Course Learning Outcomes:

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

CO1: Explain role of E-Accounting in current scenario.

CO2: Identifying and appreciating the data content in accounting transactions.

CO3: Examine how to prepare different books, ledgers trial balance and balance sheet.

CO4: Analyze the documenting transactions using vouchers and database design for accounting.

CO5: Evaluate the framework of E-Filing of Returns and ITRs.

L+T+P
4+0+1

UNIT I: Introduction to E-Accounting	Meaning, Basics of Computerized accounting, Concepts of Accounting groups, Hierarchy of accounts, Codification in accounting. Accounting package - Setting up an accounting entity, Creation of groups and accounts, Designing and creating vouchers. Data Entry operations using the vouchers, Processing for reports to prepare ledger accounts, trial balance and balance sheet.
UNIT II: Database design for accounting	Identifying and appreciating the data content in accounting transactions; overview of database concepts, ER model; creating and implementing RDM for Financial Accounting; SQL to retrieve data and generate accounting information. Documenting transactions using vouchers; System of vouchers and database design for accounting; Storing and maintain transaction data.
UNIT III: Accounting information and SQL	Decomposing Accounting reports to appreciate information content Identifying accounting information and appropriate queries Forming and executing the SQL Generating Accounting information for a report.
UNIT IV: DBMS and E-Accounting	Creating data table defining relationships and constraints Designing Accounting Vouchers Designing Accounting Reports; Cash Book, Journal Book, Ledger, Trial Balance, Profit & Loss Account, Balance Sheet. Note: Software of MS Excel, MS Access and Tally may be used.

UNIT V: Conceptual Framework of E-Filing of Returns Income tax and E-filing of ITRs	Meaning of e-filing; difference between e-filing and regular filing of returns, benefits and limitations of e-filing, types of e-filing, e-filing process, relevant notifications. Introduction to income tax – basic terminology, types of assessee, income taxable under different heads, basics of computation of total income and tax liability, deductions available from gross total income, PAN card, due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6; Introduction to Income tax Portal; preparation of electronic return (practical Workshops).
UNIT VI: TDS and E-filing of TDS returns Service tax and E-filing of Service tax returns	Introduction to the concept of TDS; provision regarding returns of TDS; types of forms for filling TDS returns; practical workshop on e-filing of TDS returns. Introduction to service tax; relevant notifications regarding e-filing of service tax returns; steps for preparing service tax returns; practical workshop on e-filing of service tax returns.

Suggested Readings:

E-Accounting:

1. J.L Boockholdt , Accounting Information System: Transaction Processing and Control, Irwin McGraw – Hill.
2. Rajaram, V., Introduction to Information Technology, PHI.
3. Madman, Sushila, Computer Applications, Mayur Paper Backs, New Delhi.
4. Bharihoka, Deepak, Fundamentals of Information Technology, ExcelBook.

E- Filing of Returns:

1. Ahuja, Girish and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House
2. Singhanian Vinod K., and Kapil Singhanian, TDS Computation and E-Filing of TDS Returns, Taxmann Publications Pvt Ltd, New Delhi.

B. COM. (HONS.) 4th SEMESTER
FINANCIAL MANAGEMENT (BC 210)

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

Course Learning Outcomes:

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

CO1: Explain the nature and scope of financial management as well as time value of money and risk return trade off.

CO2: Analyze capital budgeting process and capital budgeting techniques.

CO3: Estimate various capital structure theories and factors affecting capital structure decisions in a firm.

CO4: Critically examine various theories of dividend and factors affecting dividend policy.

CO5: Evaluate working capital requirement.

L+T+P
4+0+1

UNIT I: Financial Management	Meaning, scope, objectives, time value of money. Risk return trade off in financial. D.M., Financial goals – profit vs. wealth, maximization, financial functions – investment, financial planning.
UNIT II: Capital Structure	Meaning, Theories of capital Structure, Importance, Factors affecting Capital Structure.
UNIT III: Capital Budgeting Decision	Cash flow estimation, techniques: accounting rate of return, NPV, profitability Index, IRR, MIRR.
UNIT IV: Financing Decision	Cost of capital – meaning & significance; calculation of cost of capital – equity, retained earnings, pref. capital, Debt capital structure – meaning, significance. Theories of capital structure & its determinants Leverages – operating & financial Leverage.
UNIT V: Dividend Decisions	Theories of Dividend Decision, Dividend Policies in Practice.
UNIT VI: Working Capital Decision	Meaning & importance; working capital estimation; determinants of working Capital; components of working capital – cash management, receivables management & inventory management.

Suggested Readings:

1. Khan, M. Y. and Jain, P.K.: Financial Management, Tata McGraw Hill, New Delhi.
2. Pandey, I.M., Financial Management, Vikas Publications.
3. Van, Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.
4. Brigham, E.F.: Fundamentals of Financial Management, The Dryden press, New Delhi.
5. Hampton: Financial Decision Making, Prentice Hall of India, New Delhi.
6. Prasanna, Chandra: Financial Management, Tata McGraw Hill, New Delhi.
7. Ravi M. Kishore: Financial Management, Taxmann Publications Pvt. Ltd., New Delhi.

8. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning.
9. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.

B. COM. (HONS.) 4th SEMESTER

INDIAN FINANCIAL SYSTEM (BC 211)

Objective: To expose the students to the working of money and financial system prevailing in India.

Course Learning Outcomes:

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

CO1: Understand the meaning and scope of financial markets as well as institutions in India.

CO2: Understand the concepts of Money Market and Capital Market.

CO3: Explain Commercial Banking and its Current developments.

CO4: Explain concept of Non-Banking Financial Companies (NBFC's)

CO5: Examine the Stock Exchange Operations.

L+T+P
3+0+1

UNIT I: Introduction to financial system	Meaning of financial market and institutions. Important Evolution. Financial intermediation.
UNIT II: Components of Financial System	Flow of funds matrix, role of financial system in economic dept. an overview of Indian Financial system.
UNIT III: Financial Markets	Money market - Functions, organization, instruments, role of central bank in money market. An overview of Indian money market. Capital market – functions, organization instruments, Indian Debt market. Indian Equity market – concept of primary and secondary markets. Role of stock exchanges in India, SEBI and investor protection. BSE, NSE, OTCEI, Buying and selling of stock using brokerage and analyst recommendation. Online trading of stocks.
UNIT-IV Regulatory bodies in the Financial System	Reserve Bank of India: - Organizations, Management and objectives of RBI, General Functions, Credit creation and Credit Control Functions. Monetary and Fiscal Policy. Securities and Exchange Board of India: - Management of SEBI, Powers and Functions of SEBI. Regulation, Guidelines and Schemes issued by SEBI. Regulation of Security market. Insurance Regulatory and Development Authority: - Mission statement of IRDA. Duties, Powers and Functions of IRDA. Operations of IRDA.
UNIT V: Stock Exchange Operations	Players in the Stock market, Trading in Stock Exchanges, Regulation on Trading, E-Trading and DEMAT Services, Benefits of Scripless Trading and Statement. Investor's Protection, ADR, GDR and IDR, Securities Contracts (Regulation) Act.

UNIT VI: – Financial Services	Introduction, Evaluation of Mutual Funds, Types of Mutual Funds, Advantages of Investing in Mutual Funds, Regulation and Supervision of Mutual Funds. Merchant banking – pre and post issue management, underwriting regulatory framework relating to merchant banking in India. Debt Securitization, Venture Capital and Credit Rating and book building.
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Suggested Readings:

1. Financial services by M.Y. Khan, TMH.
2. Lease financing and hire purchase, merchant banking and mutual funds by Kothary. Vinod, Wadhwa and Company Pvt. Ltd., Nagapur.
3. Merchant banking principal and practice by H.R. Machiraju.
4. Financial institutional and markets by L.M. Bhole, byTMH.
5. Financial Services by M.Y.Khan , Tata McGraw-Hill, New Delhi, 2004.
6. Marketing of Services by Harsh V.Verma, Global Business Press, 2002
7. Managing In the Service Economy by Sames L .Heskett, Harvard Business School Press, Boston, 2001.
8. Indian Financial System by M.Y.Khan, 4/eTataMcGraw-Hill, New Delhi, 2004
9. Indian Financial Systems by H.R Machiraju,,Vikas Publishing House Pvt. Ltd.2002.
10. Financial Institutions and Markets by , Meir Kohn, Tata McGraw-Hill, New Delhi, 2003.

B. COM. (HONS.) 4th SEMESTER
ENVIRONMENTAL STUDIES (EVS-301)

L+T+P
3+0+0

UNIT-I Definitions, types of Natural Resources	Multidisciplinary nature of environmental studies: Definitions, scope and importance, need for public awareness. Natural Resources: Renewable and non-renewable resources: Natural resources: Forest, Water, Mineral, Food, Energy and Land Resources and associated problems. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.
UNIT-II Ecosystems	Ecosystems: Concept of an ecosystem, its structure and function. Producers, consumers and decomposers. Energy flow, Ecological succession, Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of Forest, Grassland, Desert and Aquatic ecosystems
UNIT-III Biodiversity	Biodiversity and its conservation: Genetic, species and ecosystem diversity, Bio geographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity
UNIT-IV Environmental Pollution and their causes	Environmental Pollution: Cause, effects and control measures of Air, Water, Soil, Marine, Noise, Thermal and Nuclear pollution. Solid waste Management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management: floods, earthquake, cyclone and landslides. Social Issues and the Environment: From Unsustainable to Sustainable development, Urban problems related to energy. Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people; its problems and concerns. Case Studies.
UNIT-V Climate change and pollution abatement	Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies. Wasteland reclamation. Consumerism and waste products. Environment Protection Act. Air (Prevention and Control of Pollution) Act. Water (Prevention and control of Pollution) Act Wildlife Protection Act Forest Conservation Act Issues involved in enforcement of environmental legislation. Public awareness.

UNIT-VI Human Population and the Environment	<p>Human Population and the Environment: Population growth, variation among nations. Population explosion – Family Welfare Programme. Environment and human health. Human Rights. Value Education. HIV/AIDS. Women and Child Welfare. Role of Information Technology in Environment and human health. Case Studies.</p> <p>Field work:</p> <ul style="list-style-type: none"> • Visit to a local area to document environmental assets river/ forest/grassland/hill/mountain • Visit to a local polluted site Urban/Rural/Industrial/Agricultural • Study of common plants, insects, birds. • Study of simple ecosystems-pond, river, hill slopes, etc.
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Essential Readings:

1. Bharucha, E. (2004). Textbook for Environmental Studies. For Undergraduate Courses of All Branches of Higher Education. University Grants Commission, New Delhi. 8th Edition. Pp361. (Latest edition).

Note: All students shall own a hard/soft copy of this textbook and for further reading topic- wise reference may be given by the teacher.

B. COM. (HONS.) 5th SEMESTER

FINANCIAL REPORTING AND ANALYSIS (BC 301)

Objective: This develops an ability to understand, analyze and interpret the basic framework of financial reporting.

Course Learning Outcomes:

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

CO1: Describe the conceptual framework of financial reporting have an understanding the components of financial statements.

CO2: Identify major disclosures to be made in the annual report by the listed companies.

CO3: Explain techniques of analysis of financial statements.

CO4: Analyze and interpret financial statements of companies using the case study method.

CO5: Gain understanding of emerging areas in financial reporting - Accounting for E-commerce business, value added statements and Integrated Reporting.

L+T+P
3+1+0

UNIT I: Financial Reporting	Basic Framework, Basics of Financial Reporting – Purpose of financial reporting, users of financial reports, conceptual framework for financial reporting.
UNIT-II: Basis of Financial Statements	Structure of Financial Statements: Introduction, Statement of Financial Position (Balance Sheet), Statement of Earnings (Income Statement), and Statement of Cash Flows (Cash Flow Statement).
UNIT-III: Additional disclosure statements	Additional disclosure statements: Need for Additional Statements, Auditor’s Report, Director’s Report, Funds Flow Statement, Electronic Dissemination, and Corporate Governance.
UNIT IV: Understanding Financial Statements	Inventories, Receivables, Assets (Fixed Tangible, Intangible), Leases, Revenue, Income-Tax, Retained Earnings. Elements of Financial Statements-Inventories, receivables, assets (fixed tangible, intangible) Leases, revenue, retained earnings.
UNIT V: Components of Financial Statements	Analysis and Interpretation of Financial Statements, Ratio Analysis – Liquidity, Solvency, Activity & Profitability Analysis, Comparative & Common Size Analysis (Vertical & Horizontal Analysis), Financial Statement Variation by Type of Industry Expanded Analysis: Financial Ratios used in Annual Reports, Management’s use of Analysis, Graphing Financial Information.
UNIT VI: IFRS and Indian Accounting Standards	Accounting Standards in India & IFRS-Basic Framework.

Suggested Readings:

1. Raiyani, J.R. and Lodha, G. International Financial Reporting Standards and Indian Accounting Practices, New Century Publications.
2. Lal, Jawahar, Corporate Financial Reporting: Theory and Practice, Taxmann Applied Services, New Delhi.
3. Kaur, Jasmine, International Financial Reporting Standards: A Practical Approach, Tata McGraw Hill Pvt Ltd, New Delhi.
4. Singh, N.T., and Agarwal, P. Corporate Financial Reporting in India : Raj Publishing , Jaipur.
5. Khan M.Y. and Jain P.K., Management Accounting; Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkinson A.A., Advanced Management Accounting, Prentice India International, New Delhi.

B. COM. (HONS.) 5th SEMESTER

INCOME TAX (BC 302)

Objective: This course aims to impart knowledge of law pertaining to levy of income tax in India. It also aims to enable the students to apply the same practically.

Course Learning Outcomes

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

CO1: Understand the basic concepts in the law of income tax and determine the residential status of different persons.

CO2: Identify the five heads in which income is categorized and compute income under the heads 'Salaries' and 'Income from House Property'.

CO3: Compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.

CO4: Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.

CO5: Develop the ability to file online returns of income.

L+T+P
4+1+0

UNIT I: Basic Concepts	Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income
UNIT II: Residential Status	Residential status, Tax incidence and residential status, Exempted income under section 10(1), 10(2), 10(2A), 10(5), 10(7), 10(10), 10(10A), 10(10AA), 10(10B), 10(10D), 10(11), 10(12), 10(13), 10(13A), 10(14), 10(16), 10(32), 10(34), 10(35), 10(36), 10(37), 10(38).
UNIT III: Computation of income under different heads	Salaries, Income from house property, Profits and gains of business or profession. Section to be covered are: Sec-28, 29, 30, 31, 32, 35, 36, 37, 40(a), 40(b), 40A, 43B, 44AA, 44AB, 44AD and 44AE.
UNIT IV: Capital Gain	Capital Gains - Basis of charge. Meaning of capital assets. Classification of capital assets and their tax implication. Meaning of transfer; elementary knowledge of transactions not to be treated as transaction of transfer. Computation of capital gains (depreciable and non- depreciable assets) Special cases to be covered- Conversion of Capital assets into stock in trade; Compulsory acquisition of assets; self-generated assets; transfer of bonus shares. Exemptions to be covered: Sec 54, 54B, 54EC, 54F, 54H. Computation of tax liability under section 111A and 112. *Capital gain provisions related to Individual and Firm need to be covered. Capital gain provisions relating to company and non-residents need not to be covered.

UNIT V: Income from other sources	Income from other sources [excluding Sec-2(22)]
UNIT VI: Computation of Total Income and Tax Liability	Clubbing of income. Aggregation of income and set-off and carry forward of losses (excluding Sec-94(7) and 94(8)). Deductions from Gross Total Income; Section 80A,80AB, 80AC, 80C, 80CCC, 80CCD,80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGC, 80TTA and 80U. Computation of total income and tax liability of individuals and firms.

Suggested Readings:

1. Singhanian V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., NewDelhi
2. Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
3. Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi
4. Mehrotra H.C., Income Tax Law & Account, SahityaBhawan Publications, Agra.
5. Prasad, Bhagwati, Income Tax Law & Practice, WishwanPrakashan, Bhopal.
6. Chandra, Mahesh, Goyal, S.P. and D.C. Shukla, Income Tax Law and Practice, Pragati Prakashan, Delhi.

B. COM. (HONS.) 5th SEMESTER

FOREIGN EXCHANGE MANAGEMENT (BC 303)

Objective: The basic objective of this course is to provide the knowledge of foreign exchange management to the students.

Course Learning Outcomes

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

CO1: Understand the basic concepts of the international monetary system.

CO2: Compare and Identify FERA and FEMA regulations.

CO3: Identify the importance of foreign exchange market in India as well as world foreign exchange market.

CO4: Understand the concept of exchange rate determination and theories of exchange rate.

CO5: Develop the ability to understand currency derivatives.

L+T+P
3+1+0

UNIT I: International Monetary System	Evolution of the international monetary system: Bimetallism, Gold standard, Bretton Woods's system, Flexible exchange rate regime, Current exchange rate arrangements.
UNIT II: FERA AND FEMA	FERA and FEMA, 1999, Concepts of authorized person, current account transaction, capital account transaction, and foreign exchange, person resident in India, Regulation and management of foreign exchange: dealing in foreign exchange, holding of foreign exchange, realization and repatriation of foreign exchange, contravention and penalties, enforcement of the orders of adjudicating authority, adjudication and appeal.
UNIT III: Foreign Exchange Markets	Increasing importance of foreign exchange transactions due to globalization of business and emergence of globalized financial markets. Foreign Exchange Participants in foreign exchange market. Spot market, spot rate quotations, bid-ask spreads, Process of Trading in spot markets, Cross exchange rates.
UNIT IV: Exchange Rate Determination	Factors affecting exchange rate –Relative inflation rates, relative interest rates, relative income levels, government controls, expectations, etc. Government intervention and government influence on exchange rates. Theories of exchange rate – Purchasing Power Parity, Interest Rate Parity and Fisher's effect.
UNIT V: Financial Derivatives	Derivatives: concept and types, Currency forwards, futures, options and swaps. Regulations of Financial Derivatives in India,
UNIT VI: Forward and Future Contracts	Forward Market: Concept of forward rate, long and short forward positions, forward premium and discount, Forward Contracts, Pricing and trading mechanism in forward contracts, Players: Arbitrage, hedging and speculation. Future Market and Contracts, Futures Prices and Stock Index Futures.

Suggested Readings:

1. V.A Avdhani , International Finance, Himalaya Publishing House.
2. Buckley, Adrian: Multinational Finance, Prentice Hall, New Delhi
3. Yadav, Surendras., P .K Jain and Max Peyrard: Foreign Exchange Markets, Macmillan, New Delhi.
4. Maurice D.Levi, international finance, McGraw- Hill, Inc
5. David F. Derosa, Managing Foreign Exchange Risk, IRWIN Professional publishing
6. Pilbeam Keith: International Finance; MacMillan Press, Hong Kong.

B. COM. (HONS.) 5th SEMESTER
ADVANCED ACCOUNTING (BC 304)

Objective: The objective of this course is to provide the knowledge of advanced concepts of accounting to the students.

Course Learning Outcomes:

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

CO1: Describe Amalgamation of companies (Advanced) including intercompany balances.

CO2: Prepare accounting for holding companies.

CO3: Prepare accounting books for banks.

CO4: Understand International Accounting Standard 33.

CO5: Developing a brief knowledge about Liquidation of companies.

L+T+P
4+1+0

UNIT I: Amalgamation of companies	Amalgamation of companies (Advanced) including intercompany balances, Intercompany holdings, Internal Reconstruction including preparation and implementation of reconstruction scheme International Accounting Standard 12: Income Taxes.
UNIT II: Liquidation of companies	Liquidation of companies: Consequences, List 'B' contributories, preferential creditors, liquidators and receivers final statements and preparation of statement of affairs and List 'H'. International Accounting Standard 17: Leases.
UNIT III: Holding Companies	Accounts of Holding Companies: provisions of section 129 of Companies Act 2013, preparation of consolidated P&L a/c and Balance Sheet including intercompany and chain holdings, International Accounting Standard 23: Consolidated and Separate Financial Statements.
UNIT IV: Accounts of Banking Companies	Accounts of Banking Companies: Provisions, schedule format, classification of assets, provisioning norms, income recognition. International Accounting Standard 23: Borrowing Cost.
UNIT V: Accounts of Electricity Companies	Accounts of Electricity Companies: Replacement of assets, Disposal of Surplus and final accounts. International Accounting Standard 33: Earning Per Share.

Suggested Readings:

1. Gupta, R.L. and Radhaswami, M.: Advanced Accounts Vol. II (English & Hindi).
2. Khandelwal, M.C.: Higher Accounting (English & Hindi).
3. Maheshwari, S.N. : Advanced Accountancy Vol. II
4. Sehgal Ashok and Sehgal Deepak : Advance Accounting Vol. II

5. Shukla, M.C. and Grewal, T.S. :Advanced Accounts Vol. II (English & Hindi).
6. Jain, S.P., Narang, K.N., Advanced Accountancy, Kalyani Publishers, New Delhi.
7. Gupta, R.L., Radhaswamy, M., Advanced Accountancy, S.Chand, New Delhi.

B. COM. (HONS.) 5th SEMESTER

BANKING AND INSURANCE (BC 305)

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

Course Learning Outcomes:

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

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

CO2: Familiarize with regard to operations of Banking and various services and benefits.

CO3: Develop insights on lending operations of banking and causes of NPA into banking sector.

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

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

L+T+P

3+1+0

UNIT I: Banking	Introduction Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing Role of commercial banks, types of banks.
UNIT II: Cheque and Endorsement	Cheques and Paying Banker Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.
UNIT III: Lending and advances	Banking Lending Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.
UNIT IV: Internet banking	Internet Banking Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic Purse, Digital Cash.
UNIT V: Concepts of risk & insurance	Insurance Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution.
UNIT VI: Types of Insurance and Risk	Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

Suggested Readings:-

1. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House
2. Satyadevi, C., Financial Services Banking and Insurance, S.Chand
3. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House
4. Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill

6. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons.
7. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning
9. Varshney, G.K., Banking Law and Practice, Sahitya Bhawan Publications.

B. COM. (HONS.) 5TH SEMESTER

SUMMER TRAINING AND PROJECT REPORT (BC 306)

L+T+P

0+1+4

Objective: The basic objective of this course is to sensitize the students about the application of theoretical models in real world situation while working and observing the functioning of an organization. The goal of training is also to formalize the students with the knowledge about the real functioning of the organization and the problems it faces in their respective areas. The training provide ample opportunities to suggest ways and means (practical solutions) to overcome the problems.

Guidelines:

- At the end of fourth semester examination, every student of B. Com. (Hons.) have to undergo on-the-job practical training in any manufacturing, service or financial organization.
- The period of training would be six weeks (45 days) and it is to be undertaken at the end of fourth semester but closely monitored by the respective coordinators appointed by the HoD/Dean concerned.
- The students may choose any organization of their choice for the purpose of training: small, medium or large, preferably engaged in effective activities (production or service).
- The students should try to learn the various operations of the firm by visiting, interacting with the personnel and taking part in the respective activities, if possible. They may collect all information published and through observations related to the organization.
- Students should have to be in close contact with the faculty guide allotted to them for any help and guidance required to prepare presentation and project report.
- The student, after the completion of training will prepare a report which will be termed as Summer Training Project Report.
- The students are given presentation in the college as per notified schedule, wherein they are evaluated by three teachers.
- Before the commencement of end-term examinations, the students are to submit three hard copies spiral/com bound copies along with soft copy of project report to the co-ordinator.

The guidelines for preparation of report are given below:

The Summer Training Project Report shall carry total 100 marks as per following distribution:

Activity ➔	Reporting of Attendance to Course Coordinator	Submission of copy of Training Certificate	Attendance during Sem.	Presentation of Project Report	Competence/skill development during training period	Evaluation of Project Report Submitted	Total
Marks	(10)	(5)	(10)	(25)	(25)	(25)	100

Cover page, Acknowledgement, Company's Certificate, Contents, Introduction, Learning during training period, Conclusion, CV, Appendix-I (Daily Diary of work activities undertaken Appendix-II (Activities photograph).

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B. COM. (HONS.) 6th SEMESTER

GOODS AND SERVICE TAX (BC 307)

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

Course Learning Outcomes:

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

CO1: Connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.

CO2: Understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.

CO3: Comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.

CO4: Understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.

CO5: Know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

L+T+P
4+1+0

UNIT I: Introduction of CGST/SGST	CGST/SGST - Important terms and definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Tax Act, 2017, Basic of GST, Meaning and scope of supply, Levy and collection of tax.
UNIT II: Time and Value of Supply of goods	CGST/ SGST - Time and Value of Supply of goods and / or services, Input Tax Credit, Transitional Provisions, Registration under CGST/SGSCT Act, Filing of Returns and Assessment, Payment of Tax including Payment of tax on reverse charge basis, Refund under The Act.
UNIT III: Accounts and Records in GST	CGST/SGST - Maintenance of Accounts and Records, Composition scheme, Job work and its procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.
UNIT IV: IGST	IGST – Scope of IGST, Important terms and definitions under Integrated Goods and Service Tax Act, 2017, Levy and collection of IGST, Principles for determining the place of supply and Place of supply of goods and services, Zero rated Supply.
UNIT V: Customs	Customs – Role of Customs in International Trade, Important Terms & definitions under the Customs Act, 1962; Assessable Value, Baggage, Bill of entry, Dutiable Goods, Duty Exporter, Foreign going vessel, Aircraft goods, Import, Import Manifest; Importer, Prohibited Goods, Shipping Bill, Store, Bill of Lading, Export Manifest, Letter of Credit, Kind of Duties- Basic, auxiliary, additional or counter veiling; basics of levy- advalorem specific duties.
UNIT VI: Export and Import of Goods	Prohibition of Export and Import of Goods and Provisions regarding notified & specified goods, Import of Goods- Free Import and Restricted import, type of Import – Import of Cargo, Import of Personal Baggage, Import of Stores.

Suggested readings:

1. Custom Act 1962 and Rules Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi
2. Koolwal, Ashish & Ritu: Goods and Services Tax (2017) Commercial Law Publisher (India) Pvt. Ltd. Patel, Chaudhary: Indirect Taxes, Chaudhary Publication, Jaipur
3. Goel Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd.
4. Rastogi, Abhishek: Professionals guide to GST Ideation to reality (2017).
5. Ahuja, Girish, Gupta Ravi, GST & Customs Law.
6. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
7. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
8. Sahi, Shilpi. Concept Building Approach to Goods & Service Tax, & Customs Laws. Cengage.
9. Bansal, K. M., GST & Customs Law, Taxmann Publication.
10. Singhanian V. K , GST & Customs Law, Taxmann Publication.

B. COM. (HONS.) 6th SEMESTER

LABOUR LAWS (BC 308)

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

Course Learning Outcomes:

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

CO1: Understand evolution of industrial relations and its significance in managerial world.

CO2: imbibe how to interact, negotiate and transact with trade unions.

CO3: Acquaint with the basic framework of collective bargaining and workers' participation.

CO4: Design and understand the discipline measures and address grievance mechanisms.

CO5: understand the legal structure provided for grievance handling under the Industrial Disputes Act 1947.

L+T+P
3+1+0

UNIT I: The Employees provident Fund & Miscellaneous Provisions Act, 1952	Definitions, Schemes under the Act – Employees' Provident Fund Scheme, Employees' Pension Scheme, 1995, Employees' Deposit linked Insurance Scheme.
UNIT II: Employees State Insurance Act, 1948	Objects and Applicability of the Scheme, Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement, ESI Corporation, Standing Committee and Medical Benefit Council, Contributions, Adjudication of Dispute and Claims, Benefits
UNIT III: Payment of Wages Act, 1936	Definitions – Employed Person, Employer, Factory, Industrial or other Establishment, Wages, Responsibility for Payment of Wages, Fixation of Wage Period, Time of Payment of Wages; Mode of Payment, Deductions from Wages and Fines.
UNIT IV: The Payment of Bonus Act, 1965	Definitions–Accounting year, allocable surplus, available surplus, employee, employer, establishments, salary or wage; determination of bonus, calculation of bonus, eligibility for Bonus, disqualifications for bonus, payment of minimum and maximum bonus, set on and set off of allocable surplus, deductions of certain amounts from bonus payable, time limit for payment of bonus.
UNIT V: Payment of Gratuity Act, 1972	Applicability and non- applicability of the Act, Definitions- employee, employer, continuous service, payment of gratuity, forfeiture of gratuity, employer's duty to determine and pay Gratuity, recovery of gratuity, penalties.
UNIT VI: Employee's Compensation Act, 1923	Definitions: dependent, employer, partial and total disablement, workmen, injury, accident, employer's liability for compensation, amount of compensation, contracting, commissioner, case laws.

Suggested Readings:

1. Sharma, J.P., Industrial Laws, Taxmann Publications, New Delhi
2. Srivastava SC “Industrial Relations and labour Law”, Vikas, New Delhi.
3. Singh, Avtar, Introduction to Labour and Industrial Laws, Wadhwa, Nagpur.
4. Malhotra, O.P. the Law of Industrial Disputes, Vol. 1 and 2 NM Tripathi, Bombay 1985.
5. Malik K.L. Handbook of Industrial Law, Eastern Book Lucknow, 1995.
6. Ghaiye BR Law and Procedure of Department Enquiry in Private and Public Sector, Eastern Law Company, Lucknow, 1994.
7. Sharma, J.P., Simplified Approach to Labour Laws, Bharat Law House(p) Ltd, new Delhi

B. COM. (HONS.) 6th SEMESTER

ENTREPRENEURSHIP DEVELOPMENT (BC 309)

Objective: To inculcate the spirit of entrepreneurship among the learners so as to ensure them Entrepreneurial desire resulting into creation of a new venture.

Course Learning Outcomes:

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

CO1: Understand the concept of entrepreneurship in the context of Indian economic scenario.

CO2: Link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.

CO3: Understand social support system for gaining strength towards entrepreneurial preferences.

CO4: Understand entrepreneurial process for initiating new venture creation.

CO5: Understand various dimensions of managing a business enterprise once it is formed.

L+T+P

3+1+0

UNIT I: Introduction to Entrepreneurship	Meaning, elements, determinants and importance of entrepreneurship and creative behavior. Entrepreneurship and creative response to the society's problems and at work. Dimensions of entrepreneurship: entrepreneurship, technopreneurship and social entrepreneurship, etc.
UNIT II: Entrepreneurial opportunities	Entrepreneurial opportunities in contemporary business environment, networking marketing, franchising, business process outsourcing, e-commerce and m-commerce process of setting up a business enterprise. Opportunity and idea generation- role of creativity and innovation. Feasibility study and preparation of business plan.
UNIT III: Concept of business groups	Entrepreneurship and micro, small and medium enterprises. Concept of business groups and role of business houses and family business in India. The contemporary role models in Indian business: their values, business philosophy and behavioral orientations. Conflict in family business and its resolution.
UNIT IV: Sustainability of entrepreneurship	Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology and industrial accommodation etc. Role and functions of business incubators, angel investors, venture capital and private equity funds.

UNIT V: Sources of business ideas and tests of feasibility	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 (various aspects of the project report such as size of investment, nature of product, market Potential etc. may be covered). Project submission / presentation and Appraisal thereof by external agencies, such as financial/non-financial institutions.
UNIT VI: Resources for start-up	Mobilizing, resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers and the aspects of contract management. Basic startup problems.

Suggested Readings:

1. Desai, Vasant, Dynamics of Entrepreneurship Development and Management, Himalaya Publishing House.
2. Panda, Shiba Charan, Entrepreneurship Development, Anmol Publications, New Delhi.
3. Bhide, Amar V., The Origin and Evolution of New Businesses, Oxford University Press, New Delhi.
4. Jain, Arun Kumar, Competitive Excellence: Critical Success Factors, Viva Books Ltd., New Delhi.
5. Drucker Peter: *Innovation and Entrepreneurship*, 1985, Heinemann, London.
6. S.S. Khanka: *Entrepreneurial Development* S. Chand & Co. Ltd. Ram Nagar New Delhi, 1999
7. Hisrich R D and Peters M P: *Entrepreneurship* 5th Edition Tata McGraw-Hill, 2002
8. Rabindra N. Kanungo: *Entrepreneurship and Innovation*, Sage Publications, New Delhi, 1998
9. Kuratko&Hodgetts, *Entrepreneurship – Theory, Process and Practices*, Thomson Learning.

B. COM. (HONS.) 6TH SEMESTER

GOVERNANCE, ETHICS & SOCIAL RESPONSIBILITY OF BUSINESS (BC 310)

Objective: To provide knowledge of corporate governance and theories of business ethics accordance with current legal requirements and professional standards.

Course Learning Outcomes:

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

CO1: Understand the concept of politics and Approaches to moral reasoning.

CO2: Describe the Principles and theories of business ethics.

CO3: Understand Conceptual framework of corporate governance.

CO4: The students will be able to identify Codes & Standards on Corporate Governance.

CO5: To analyze and understand the concept of Corporate Social Responsibility in society.

**L+T+P
3+1+0**

UNIT I: Thinking Conceptually about politics and Approaches to moral reasoning	Liberty, equality, justice, rights and recognition, the idea of a good society. Domain of politics and ethics. Democracy and welfare state, market and globalization. Consequentialism, deontologism, teleological reasoning. Concept of business, ethics. Corporate code of ethics: environment, accountability, responsibility, leadership, diversity, discrimination.
UNIT II: Principles and theories of business ethics	Principles of business ethics, characteristic of ethical organization theories of business ethics, globalization and business ethics, stakeholder's protection, corporate governance and business ethics.
UNIT III Corporate Governance	Conceptual framework of corporate governance, insider trading, rating agencies, whistle blowing, corporate governance reforms, initiatives in India Trading clause 49.
UNIT IV: Major Corporate Scandals	Major Corporate governance failure- BCCI (UK), Maxwell Communication (UK), Enron (USA), World Com (USA), Anderson Worldwide (USA), Vivendi (France), Harshd Mehta scam, and Satyam computer services Ltd. And kingfisher airlines. Common governance problems noticed in various corporate failures, Codes and standards and corporate governance initiatives in India.
UNIT V: Codes & Standards on Corporate Governance	Sir Adrian Cadbury Committee (UK), 1992, Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998, Blue Ribbon Committee (USA), 1999, OECD Principles of Corporate Governance 1999,
UNIT VI: Corporate Social Responsibility	Corporate philanthropy, Meaning of CSR, CSR and CR, CSR and corporate sustainability, CSR and Business ethics, CSR and corporate governance, Environmental aspect of CSR, CSR provision under companies act 2013, CSR committees ,CSR models, drivers of CSR, Codes and standards on CSR, Global Reporting initiatives, ISO 26000.

Suggested Readings:

1. Sharma, J.P., Corporate Governance, Business Ethics and Corporate Social Responsibility, Ane Books Pvt Ltd, New Delhi.
2. Bhanumurthy, K.V., Usha Krishna, mPolitics, Ethics and Social Responsibility of Business, Pearson, New De3lhi.
3. Andrew Crane Dirk Matten, Business Ethics (Indian Edition), Oxford University Press, New Delhi.
4. Andrew Crane, Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization, DIRIC Matteu Oxford University Press, New Delhi.
5. Bhatia S.K., Business Ethics and Corporate Governance, Deep & Deep Publications Pvt. Ltd., New Delhi.
6. Boatright John R., Ethics and the Conduct of Business, Pearson, New Delhi.
7. Christine A Mallin, Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
8. Kaur Amandeep, Hooda Vandana, Poonia Virender, Business Ethics & Social Responsibility, Shree Publishers and Distributors, New Delhi.
9. Kaushal Shyam L., Business Ethics – Concepts, Crisis and Solutions, Deep & Deep Publications Pvt. Ltd., New Delhi
10. Michael Blowfield, Alan Murray, Corporate Responsibility-A Critical Introduction, Oxford University Press, New Delhi.

B. COM. (HONS.) 6th SEMESTER

CORPORATE AUDITING (BC 311)

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

Course Learning Outcomes

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

CO1: Differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.

CO2: Understand the concept of corporate governance in organizations and its essence for management.

CO3: Provide and assimilate information leading to failure of organisation and corporate scams.

CO4: Comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.

CO5: Recognize the essence of ethics in business.

L+T+P

4+1+0

UNIT I: Introduction of Auditing	Auditing: Origin, Meaning, Characteristics, Objectives, Classification and Advantages & Limitations - Qualification and Qualities of an Auditor - Scope of Auditing - Independence of Auditor - Classification of Audit ICAI Guidelines, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities, Preparation for an Audit - Audit Planning, Audit Programme, Audit Notebook, Audit Working Papers, Audit Evidence, Test Checking, Routine Checking.
UNIT II: Audit of Companies	Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor’s Report- Contents and Types. Liabilities of Statutory Auditors Under the Companies Act 2013.
UNIT III: Special Areas of Audit	Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems.
UNIT IV: Auditing Standards	Relevant Auditing and Assurance Standards (AASs). Relevant Case Studies/Problems.
UNIT V: Role of Auditors	Role of Auditors in corporate governance; Peer review and Independent review of Audit; Public Company Accounting Oversight Board (PCAOB); National Financial Reporting Authority (NFRA).
UNIT VI: Audit Report	Layout, Significance, Legal Implications, Business Investigation - Characteristics, Difference between Audit and Investigation, Need, Guiding Principles of Investigation. An Insight into Contemporary Audits - Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit.

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. Aruna Jha, Auditing. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
5. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters).
6. KV Bhanumurthy and Usha Krishna, Politics, Ethics and Social Responsibility of Business, Pearson Education
7. Erik Banks, Corporate Governance: Financial Responsibility, Controls and Ethics, Palgrave Macmillan
8. N Balasubramanian, A Casebook on Corporate Governance and Stewardship, McGraw Hill Education
9. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education
10. S K Mandal, Ethics in Business and Corporate Governance, McGraw Hill Education
11. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press

B. COM. (HONS.) 6th SEMESTER
CYBER CRIME AND LAWS (BC 329)

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

Course Learning Outcomes

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

CO1: Identify cyber risk associated with online activities.

CO2: Prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.

CO3: Generate and preserve electronic evidences for personal and professional use.

CO4: Work in virtual space safely and with business process or products conforming to the Regulatory framework and not falling under the ambit of cyber-crimes.

CO5: Analyse the cases and find pertinent facts for resolutions.

L+T+P
4+1+0

UNIT I: Computer crimes and cyber-crimes	Computer crimes and cyber-crimes. Distinction between Cyber Crimes and Conventional crime. Categories of Cyber Crime. Cyber forensic. Kinds of Cyber Crimes- cyber stalking. Cyber terrorism. Forgery and fraud. Computer Security, cyber Security, crimes related to IPRs. Copyright issues: Coverage of Copyright protection. Copyright infringement. Privacy of online data.
UNIT II: Jurisdiction & Domain of crime	Cyber Space Jurisdiction. Domain Name: Meaning. Examples of Domain Name. Difference between Trademarks and Domain Names, Internet Corporation for Assigned Names and Numbers (ICANN). Types of Domain Name Disputes. Remedies for Domain Name Disputes. Include causes for growing cyber-crimes, categories of cyber criminals, Techniques to commit cyber-crimes and effects of cyber-crimes.
UNIT III: Definition and Terminology (Information Technology Act, 2000)	Concept of Internet, Internet Governance, E-Contract, E-Forms, Encryption, Data Security. Access, Addressee, Adjudicating Officer, Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement, Computer, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Form, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System, Verify, Subscriber as defined in the Information Technology Act, 2000.

UNIT IV: Electronic Records	Definition and Uses of Digital Signature, Authentication of Electronic Records. Private key Vs Public Key. Electronic Signature (Inserted vide ITAA. 2008(Sec.3A). Digital Signature Vs Electronic Signature. Provisions which facilitate or strengthen Electronic Governance (Secs. 4-10), Validity of Contracts formed through Electronic Means (Inserted vide ITAA.2008 (Sec. 10A), Include Govt. initiatives to promote E-Governance. Attribution of Electronic Records (Sec. 11). Acknowledgement of Receipt of Electronic Record (Sec.12). Time and Place of Dispatch and Receipt of Electronic Record (Sec.13). Secure Electronic Records and Secure Electronic Signature.
UNIT V: Regulatory Framework of Certifying Authorities	Regulation of Certifying Authorities; Appointment of Controller and other Officers. Functions of CCA (Secs. 18-25). Rules regarding issue of License. Powers of CCA, Definition and role of Certifying Authority. Duties of Certifying Authority (Sec. 30-34) , Electronic Signature Certificates (ESC), Purpose of Digital Signature Certificate, Contents of Digital Signature Certificate, Procedures relating to Electronic Signature Certificate(Secs. 35-39).
UNIT VI: Penalties and Compensation	Duties of Subscriber, Penalties and Compensation, Adjudication on Contraventions, The Cyber Appellate Tribunal (CAT), Distinction between Cyber Contraventions and Cyber Crimes, Compounding of Contraventions, Offences (Secs 65,66 and 77), Compounding of Offences.

Suggested Readings:

1. Brian, Craig. (2012). Cyber Law: The Law of the Internet and Information Technology. Pearson Education.
2. Sharma J. P., and Kanojia, S. (2018). E Business and Cyber Laws. New Delhi. Bharat Law house Pvt Ltd.
3. Rattan J, (2015) Cyber Crime and Information Technology, Bharat Law House, Pvt Ltd. 4. Arora, S. and Arora R. (2017), Cybercrimes and laws, Taxmann Pvt Ltd, New Delhi. Additional Resources.
5. Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.
6. Painttal, D. (2016) Law of Information Technology, New Delhi: Taxmann Publications Pvt. Ltd.
7. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. (2001). E-business and Ecommerce for managers. Pearson Education.
8. Joseph, P.T. (2015). E-Commerce-An Indian Perspective. PHI