



Haveri University Haveri

SYLLABI
OF
B.COM PROGRAMME
(I to VI Semesters)

AS PER NEP(Revised):2024

Effective from 2024 & onwards

B COM PROGRAMME CURRICULUM STRUCTURE

Semester	Type	Core subject code	Title Discipline	Credit (L+T)	Teaching Hours	Internal Assessment (IA)	Sem-End Exam (SEE)	Total
1		Language	Language – I	3	4	20	80	100
		Language	Language – II	3	4	20	80	100
	Theory	B 1 COM 1 T 1	Financial Accounting	4	4	20	80	100
	Theory	B 1 COM 1 T 2	Management: Theory and Practice	4	4	20	80	100
	Theory	B 1 COM 1 T 3	Principles of Marketing/Business Mathematics – I	4	4	20	80	100
	Theory	B 1 COM 1 T 4	Business Economics-I	4	4	20	80	100
	Compulsory	---	Constitutional Values – I	2	2	10	40	50
				24				
2		Language	Language – I	3	4	20	80	100
		Language	Language – II	3	4	20	80	100
	Theory	B 2 COM 1 T 1	Company Accounts	4	4	20	80	100
	Theory	B 2 COM 1 T 2	Stock Market Operations	4	4	20	80	100
	Theory	B 2 COM 1 T 3	Human Resource Management/Business Mathematics – II	4	4	20	80	100
	Theory	B 2 COM 1 T 4	Business Economics-II	4	4	20	80	100
	Compulsory		Constitutional Values – II	2	2	10	40	50
				24				
3	Lang		Language– I	3	4	20	80	100
	Lang		Language – II	3	4	20	80	100
	Theory	B 3 COM 1 T 1	Entrepreneurship, Startups and Unicorns	4	4	20	80	100

	Theory	B 3 COM 1 T 2	Fundamentals of Financial Management	4	4	20	80	100
	Theory	B 3 COM 1 T 3	Company Law and Practice	4	4	20	80	100
	Theory	B 3 COM 1 T 4	Business Statistics - I/Commercial Arithmetic-I	4	4	20	80	100
3	Elective		Computer Applications in Business	3	4	20	80	100
	Lang		Languages – I	3	4	20	80	100
	Lang		Languages – II	3	4	20	80	100
	Theory	B 4 COM 1 T 1	Principles of Management Accounting	4	4	20	80	100
	Theory	B 4 COM 1 T 2	Business, Government and Society	4	4	20	80	100
4	Theory	B 4 COM 1 T 3	Commercial Laws	4	4	20	80	100
	Theory	B 4 COM 1 T 4	Business Statistics - II/Commercial Arithmetic-II	4	4	20	80	100
	Comulsory – Skill		Business Correspondence and Soft Skills	2	2	10	40	50
	Elective		Computerized Accounting System	3	4	20	80	100
	Theory	B 5 COM 1 T 2	Cost Accounting-I	4	4	20	80	100
	Theory	B 5 COM 1 T 3	Income Tax: Law and Practice-I	4	4	20	80	100
5	Theory	B 5 COM 1 T 4	Trends in Financial Reporting	4	4	20	80	100
	DSE-1A/B/C		Specialization – I	4	4	20	80	100
	DSE-2A/B/C		Specialization – II	4	4	20	80	100

	Skill		Research Methodology	3	4	20	80	100
6	Theory	B 6 COM 1 T 1	Cost Accounting-II	4	4	20	80	100
	Theory	B 6 COM 1 T 2	Income Tax: Law and Practice-II	4	4	20	80	100
	Theory	B 6 COM 1 T 3	Principals of Auditing	4	4	20	80	100
	DSE-1A/B/C		Specialization – III	4	4	20	80	100
	DSE-2A/B/C		Specialization – IV	4	4	20	80	100
	DSC		Internship/Project	3		20	80	100
Elective Subject Code								
Finance and Accounts Group-A								
5	Theory	B 5 COM 2 T 1	Forex Management	4	4	20	80	100
5	Theory	B 5 COM 2 T 2	Accounting for Service Sector	4	4	20	80	100
Marketing and HRM-B								
5	Theory	B 5 COM 2 T 3	Retail Marketing	4	4	20	80	100
5	Theory	B 5 COM 2 T 4	Human Behavior at Workplace	4	4	20	80	100
Banking and Insurance-C								
5	Theory	B 5 COM 2 T 5	Banking Operations in India	4	4	20	80	100
5	Theory	B 5 COM 2 T 6	Insurance Law and Practice	4	4	20	80	100
Finance and Accounts Group-A								
6	Theory	B 6 COM 2 T 1	Management of Financial Services	4	4	20	80	100
6	Theory	B 6 COM 2 T 2	Government Accounting	4	4	20	80	100
Marketing and HRM-B								

6	Theory	B 6 COM 2 T 3	Customer Relationship Management	4	4	20	80	100
6	Theory	B 6 COM 2 T 4	Organizational Change and Development	4	4	20	80	100
Banking and Insurance-C								
6	Theory	B 6 COM 2 T 5	Contemporary Banking in India	4	4	20	80	100
6	Theory	B 6 COM 2 T 6	Insurance Sector in India	4	4	20	80	100

NOTE: The students should opt one group (out of three groups) as specialization courses in V and VI Semesters. The Group of Semester V should be continued even in Semester VI.

B.Com

I – VI Sem

B.Com Semester – I

Discipline Specific Course (DSC)-

Course Title: - Financial Accounting

Course Code: B1COM1T1

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Convert single entry system accounts into double entry system accounts
2. Compute the royalty payable under royalty accounts and also compute shortcomings
3. Identify business transactions which are consignment in nature and understand the process of making accounting entries
4. Understand the method of computing commission and del-credere commission payable to consignee
5. Prepare and summarize branch and departmental accounts
6. Learn the process of integrating the departmental and branch accounts with the mainframe computers

Unit	Title: Financial Accounting	60 hrs/sem
Unit I	Methods of Book-Keeping- Single Entry and Double Entry Systems: Need for conversion and steps involved in conversion of – Single Entry into Double Entry System; problems relating thereto.	12 hrs
Unit II	Royalty Accounts: Meaning and important items – minimum rent, short- workings, recoupment of short-workings; entries and accounts in the books of lessee and lesser (excluding sub-let).	12 hrs
Unit III	Consignment Accounts: Meaning of consignment and important terms used in consignment accounts; valuation of unsold stock, normal loss, abnormal loss; problems relating to consignment in the books of consignor and consignee – cost- price method and invoice-price method.	12 hrs
Unit IV	Branch Accounts: Meaning and types of branches; systems of accounting for dependent branches – debtor systems (Cost and Invoice Price) and stock and debtor Systems; Preparation of branch accounts and other necessary accounts in the books of Head office.	12 hrs
Unit V	Departmental Accounts: Meaning and utility of departmental records; maintenance of columnar subsidiary books; Departmentalization of expenses; Interdepartmental transfers and preparation of Final Accounts.	12 hrs

Recommended books:

1. S N Maheswari and S K Maheshwari, Advanced Accountancy – Vol. I, Vikas Publications,

New Delhi.

2. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accountancy – Vol. I, S Chand Publications, New Delhi.
4. Jain and Narang, Advanced Accounting – Vol. I, Kalyani Publications, Ludhiana.
5. Tulsian, Financial Accounting, Pearson Education, New Delhi.
6. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. I, Taxmann Publications, New Delhi.
7. Bhushan Kumar Goyal, H. N. Tiwari, Financial Accounting- Vol. I, Taxmann, New Delhi.
8. K.M.Bansal, Fundamentals of Financial Accounting, Taxmann, New Delhi.
9. J R Monga – Financial Accounting, Mayo Paperbacks, New Delhi.
10. S Kr Paul, Advanced Accounts – Vol. I, World Press, Kolkatta.
11. Mukharjee and Hanif, Financial Accounting, TMH, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com Semester – I
Discipline Specific Course (DSC)-

Course Title: - Management: Theory and Practice

Course Code: B1COM1T2

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Explain the process of management and identify its various components
2. Develop suitable plans and programmes to accomplish goals and objectives
3. Design the effective organizational structure to implement management plans
4. Develop appropriate motivational plans and practices
5. Design appropriate control methods to ensure plans and programmes are achieved
6. Learn the skills of motivating people and develop the leadership skills among the individuals

Unit	Title: Management: Theory and Practice	60 hrs/sem
Unit I	Nature and Scope of Management Process: Definition, nature and features; Management v/s administration; Management as science, art and profession; levels and skills of manager; principles of management – unity of command, span of control,	12
Unit II	Planning and Decision-Making: Meaning, nature, importance, principles, types and steps involved in planning; planning premises; essentials of a sound plan; Decision-Making-meaning, nature, role, type and steps involved in decision-making process.	12 hrs
Unit III	Organization: Concept, nature, steps involved in organization; determinants of, need and significance of organization structure; principles of organization; formal v/s informal; meaning, need, importance and bases of departmentalization; span of management - meaning and types; authority and responsibility - authority v/s power; meaning, importance and process of delegation; type and principles of delegation; forms of organization structure.	12 hrs
Unit IV	Staffing and Communication: Nature and scope of staffing, manpower planning- [concept and process] recruitment v/s selection; sources of recruitment; communication - meaning, nature, process, role, significance and channels of communication; communication media; barriers to communication and measures to overcome.	12 hrs
Unit V	Motivation and Control: Motivation - Meaning, nature and importance; Maslow's Need Hierarchy and Herzberg's models; Control - Meaning, nature, need, significance, process, limitations and types of control; essentials of effective control; human resistance to control-causes and remedies; management by exception.	12 hrs

Recommended books:

1. L M Prasad, Principles and Practice of Management, Sultan Chand & Sons, New Delhi
2. S C Saksena, Principles of Management, Sahitya Bhawan, Agra
3. Robbins, Coulter, Randel and Viswanathan, Management, Pearson Publications, New Delhi
4. P C Tripathi, P N Reddy and Bajpai, Principles of Management, McGraw Hill, New Delhi
5. C B Gupta: Principles and Practice of Management, Sultan Chand & Sons, New Delhi.
6. Griffin Ricky: Management - Principles and Applications, Cengage Learning, New Delhi.
7. Dinkar Pagare: "Principles of Management" Sultan Chand & Sons, New Delhi.
8. Govindrajan and Natarajan: Principles of Management, Pearson Publications, New Delhi.
9. Heinz Wehrich, Mark Cannice and Harold Koontz, Management, McGraw Hill, New Delhi.
10. Hill : Principles of Management, McGraw Hill,, New Delhi.
11. Peter Eichhorn and Ian Towers, Principles of Management, Springer, New Delhi

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com Semester – I
Discipline Specific Course (DSC)-

Course Title: - Principles of Marketing

Course Code: B1COM1T3A

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs):At the end of the course students will be able to:

1. Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
2. Analyze the process of value creation through marketing decisions involving product development
3. Analyze the process of value creation through marketing decisions involving product pricing and its distribution
4. Identify the factors responsible for the launch of new products
5. Identify the motivational factors for the buyer to buy product or services
6. List all the factors influencing pricing methods
7. Design a suitable pay for performance of the organization and evaluate the performance of individuals and methods

Unit	Title: Principles of Marketing	60 hrs/sem
Unit I	Introduction to Marketing and Marketing Environment - Definition, objectives, importance and scope of marketing; Evolution of marketing, Core marketing concepts: production, product, Selling v/s Marketing, Holistic marketing concepts Marketing Environment: Need for studying marketing environment; micro environmental factors – company, suppliers, marketing intermediaries, customers, competitors; macro environmental factors – demographic, economic, natural, technological, politico-legal and socio-cultural.	12 hrs
Unit II	Consumer Behaviour and Market Segmentation: Nature and Importance, Consumer buying decision process, Factors influencing consumer buying behaviour. Market Segmentation: Meaning, levels and bases of market segmentation –Product differentiation vs. market segmentation, effective market segmentation criteria;; concept of niche marketing	12 hrs
Unit III	Product Planning and New Product Development: Concept and importance, Product classifications; Product Planning and Development; product life cycle; New Product Development Process; Consumer adoption process. Product mix; Branding, Packaging and labeling –features, types, advantages.	12 hrs
Unit IV	Pricing Decisions and Distribution Decisions: Definition, objectives, factors affecting price determinations; methods of setting prices; cost, demand and competition factors; pricing policies and strategies. Channels of distribution -meaning and importance; Types of distribution channels, Types of distribution channels; Factors affecting choice	12 hrs

	of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, physical distribution..	
Unit V	Promotion Decisions and Developments in Marketing: Concept, importance and types of promotion; objectives and of sales promotion; personal selling; advertising, public relations and sales promotion, Promotion mix. Recent development in marketing; Functions and approaches to the study of Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing	12 hrs

Recommended books:

1. Kotler and Armstrong, Principles of Marketing, Pearson Publications, New Delhi.
2. William Stanton, Fundamentals of Marketing, McGraw Hill, New Delhi.
3. C B Gupta, Principles of Marketing, Sultan Chand & Sons, New Delhi.
4. Eillim Pride an O C Ferrell, Principles of Marketing, Pearson, New Delhi.
5. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi.
6. Gandhi, Marketing, McGraw Hill, New Delhi.
7. Kurtz, Principles of Contemporary Marketing, Pearson, New Delhi.
8. Kavita Sharma and Swati Aggarwal, Principles of Marketing, Taxmann, New Delhi
9. Ramaswamy and Namkumari, Marketing Management, Macmillan, New Delhi.
10. Perreault, Basic Marketing, McGraw Hill, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com Semester – I
Discipline Specific Course (DSC)-

Course Title: - Business Mathematics I

Course Code: B1COM1T3B

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs):At the end of the course students will be able to:

1. Apply basic knowledge of mathematics in business decision-making process.
2. Develop relevant decision models to incorporate the influence of variables
3. Elaborate the managerial application of logarithms in business decisions
4. Identify the scope of ratio and proportion in business enterprises
5. Examine the application of analytical geometry in solving organizational decisions

Unit	Title: Business Mathematics I	60 hrs/ sem
Unit I	Set Theory: Representation of a set, Roaster and rule method. Types of sets operation of sets, De Morgan's laws Venn diagram' Relation and functions of sets, - Application of sets on business.	12 hrs
Unit II	Theory of Indices and logarithms: Law Of Indices and statement only without meaning of problems based on these Laws. Logarithm of a number, properties of Logarithms, Problems on these properties use of Logarithm tables. Problems.	12 hrs
Unit III	Ratio and Proportion : Proportion, meaning and types of ratio and proportion, Direct and indirect proportion (Problems on these)	12 hrs
Unit IV	Progression: Arithmetic Progression, Progression, Geometric Progression, Formulae for the nth term and sum of first n terms of an A. P and G. P (without Proof) Problems based on these and application to business Problems.	12 hrs
Unit V	Analytical Geometry: Co-ordinate axes -distance formula- section formula - slope of a line - different form of equation of a line. Condition for 2 lines to be parallel and perpendicular distance between two parallel lines. - Problems.	12 hrs

Note:

1. The course shall be taught by faculty with M.Sc Mathematics degree. In case of their non availability the course may be taught by M.Com Faculty who have studied Mathematics at UG level.

Recommended books:

1. Sancheti and Kapoor, Business Mathematics, Sultan Chand and Sons, New Delhi.
2. N. K. Nag, Business, Mathematics, Kalyani Publishers, New Delhi.
3. Agarwal S. K, Business Mathematics, Kalyani Publishers, New Delhi.
4. Goel & Goel, Business Mathematics, & Statistics, Taxmann Publishers, New Dehli

5. Dr. S. M. Shukla, Business Mathematics, Sahitya Bhavan, Agra.
6. J K Sharma, Business Mathematics, Wiley publications, New Delhi
7. Hajarika Padmalochan, A Textbook of Business Mathematics, S Chand Publications, New Delhi
8. Frank Werner and Yuri Sotskov, Mathematics of Economics and Business, Routledge
9. Rangaraj, Mallieswari, Business Mathematis, Cengage, New Delhi
10. Trivedi and Triivedi, Business Mathematics, Pearson Publications, New Delhi

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com Semester – I
Discipline Specific Course (DSC)-

Course Title: - Business Economics - I

Course Code: B1COM1T4

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs):At the end of the course students:

1. Explain economic concepts and their applications in business
2. Identify application of demand and supply theories in business decision making
3. Differentiate changes in demand and law of demand
4. List out various market structures and identify their relative characteristics
5. Explain the pricing mechanism under various market structures
6. Bring out the importance of short-run and long-run cost
7. Define the optimum firm and state its application in real business environments
8. Explain the concepts of scale economies and effect of them on cost, price and profits of the business firm

Unit	Title: Business Economics – I	60 hrs/sem
Unit I	Introduction: Meaning, definition, nature, features, scope and objectives of business economics; relationship with other subjects; uses; role and responsibilities of business economists; fundamental principles of business economics – opportunity cost, incremental, time, discounting and equi- marginal;	12 hrs
Unit II	Demand Analysis: Meaning and determinants of demand; individual demand;law of demand, demand curve- income effect and substitution effect; exceptions; market demand, elasticity of demand – meaning and kinds; types of price elasticity; factors determining; uses and measurement; income, cross and promotional elasticity of demand; demand forecasting – meaning and methods – trend projection and least square method.	12 hrs
Unit III	Supply Analysis: Supply function; law of supply; determinants of supply; changes in supply v/s changes in quantity supplied; exceptions, elasticity of supply; market equilibrium of supply- concept of consumer surplus.	12 hrs
Unit IV	Production Analysis: Meaning; types of production function – linear, power, quadratic and Cobb-Douglas Production function; business uses of production function; production function – short run and long –run; law of variable proportion; laws of returns to scale; economies and diseconomies of scale; Impact of change in technology on production function.	12 hrs
Unit V	Cost Analysis: Meaning of cost and classification; money and real costs; explicit and implicit costs; cost-output relationship in the short-run – TFC, TVC, TC, AFC, AVC, AC and marginal cost; long-run costs – long-run cost curves; linear and quadratic cost functions.	12 hrs

Note:

1. The course shall be taught by faculty with M.A Economics degree. In case of their non availability the course may be taught by M.Com Faculty.

Recommended books:

1. Joel Dean, Managerial Economics, PHI, New Delhi.
2. Varshney and Maheswari, Managerial Economics, Sultan Chand & Sons, New Delhi.
3. P L Mehta, Managerial Economics, Sultan Chand & Sons, New Delhi.
4. D M Mithani, Managerial Economics, Himalaya Publishing House, Mumbai.
5. Panchnan Das and Anindita Sengupta, Microeconomics and Statistics, OxfordUniversity press
6. Gupta, Managerial Economics, McGraw Hill, New Delhi.
7. Mote and Samuel Paul, Managerial Economics, TMH, New Delhi.
8. Dwivedi, Managerial Economics, Vikas Publications, New Delhi.
9. P.K.Mehta, Business Economics, Taxmann publications.
10. Maheswari K L, Managerial Economics, PHI, New Delhi.
11. Salvator, Managerial Economics, Thomson Asia Pvt Ltd., Mumbai.
12. Hendersen, Micro Economics Theory, McGraw Hill, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.COM

PROGRAMME

II SEM

B.Com Semester – II Discipline Specific Course (DSC)-

Course Title: - Company Accounts
Course Code: B2COM1T1

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Explain format of final accounts of joint stock companies as per Company Law
2. Prepare final accounts of companies
3. State purposes and methods of valuation of shares and goodwill
4. Understand the process of integrating accounts in M&A transactions
5. Prepare group accounts of holding and subsidiary companies
6. Explain the process and settlement of claims in the event of liquidation

Unit	Title: Company Accounts	60 hrs/sem
Unit I	Company Accounts - Company Accounts – need and significance; Schedule III to the Companies Act, 2013; preparation of final accounts; computation of divisible profits, payment of dividend out of reserve rules and transfer of profits to reserves; managerial remuneration – treatment of taxes; preparation of financial accounts as per Schedule III of Companies Act, 2013;	12 hrs
Unit II	Accounting for Amalgamation: Meaning of mergers; accounting for amalgamation as per AS-14 and Ind AS 103’– classification – amalgamation in the nature of mergers and amalgamation in the nature of purchase; methods of accounting – pooling of interests method and the purchase method; consideration and treatment of reserves; treatment of goodwill; elimination of unrealized profits and debtors;	12 hrs
Unit III	Accounting for Internal Reconstruction : Meaning of internal reconstruction, internal reconstruction v/s external reconstruction; forms of internal reconstruction - meaning of alteration of share capital – increase in capital, consolidation and sub-division; reduction of share capital and forms; provisions and accounting entries; capital reduction account; preparation of post-reconstruction balance sheet.	12 hrs
Unit IV	Group Accounts: Concept of group accounts and significance; concepts of holding and subsidiary companies; AS – 21 on Consolidated Financial Statements – recommendations; process of consolidation – revenue and capital profits; capital reserve or goodwill; minority interest; elimination of stock reserves, inter-company owings; preparation of consolidated balance sheet of holding company and its subsidiary (single	12 hrs

	subsidiary only).	
Unit V	Liquidation of Companies: Meaning of liquidation; liquidation v/s winding up; types of liquidation – winding up Tribunal and Voluntary winding up; procedure for voluntary winding up, provisions of Companies Act, 2013 on liquidation and IBC code; overriding preferential payments, preferential creditors and workmen’s dues; preparation of Liquidator’s Final Statement of Accounts.	12 hrs

Recommended books:

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. S Kr Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
8. Bhushan Kumar Goyal, Corporate Accounting- Vol. I, Taxmann, New Delhi.
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. Ratnam P.V., Advanced Accountancy, Konark Publications, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com Semester – II
Discipline Specific Course (DSC)-

Course Title: - Stock Market Operations

Course Code: B2COM1T2

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Design suitable strategies for investing by individuals and institutions
2. Explain relative merits and demerits investing in debt and equity securities
3. Explain the process of stock investment
4. Compute risk –return measures of individual stocks and portfolios and develop efficient stock portfolios
5. Design strategy of short selling and margin trading
6. Identify stocks included in the Sensex and other indices
7. Articulate the actions taken by the SEBI in protecting the interests of small investors.
8. Provide conceptual understanding of the concept of stock exchanges in India.

Unit	Title: Stock Market Operations	60 hrs/sem
Unit I	Introduction :Financial markets- meaning and significance; money market and capital market - market for debt and equity issues; primary market- IPOs and SFOs; secondary markets - meaning, objectives, functions and importance of stock exchanges; historical background; management and regulation of stock exchanges in India; corporatization and demutualization - meaning and objectives; major stock exchanges in India - BSE, NSE and OTCEI; regional stock exchanges in India; SEBI - establishment, objectives and functions; SEBI's regulations relating to stock markets; future challenges	12 hrs
Unit II	Listing of Securities : Meaning, objectives, merits and demerits – listing requirements, procedure, fee- listing of rights issue, bonus issue, further issue – listing agreement - delisting.; Stock brokers: Regulation relating thereto, SEBI's role in regulation, stock brokers, powers of SEBI, functions of brokers; general obligations and responsibilities.	14 hrs
Unit III	Stock Trading : Open outcry system and screen based trading; settlement procedure - physical delivery v/s dematerialization; rolling settlement - T+2 and T+1(few specific segments) etc., transaction cost - trading cost, clearing costs and settlement costs; buying and selling of shares – demat account – procedure, market orders and limit order; short sale and margin trading – problems relating to margin and short selling	14 hrs
Unit IV	Stock Market Indices : meaning, purpose, and significance; types – national, international, sectoral indices; – methods - price equal and value weighted; free float methodology, simple problems relating to index; stock market indices in India – BSE Sensex - scrip selection criteria – construction – Other BSE indices; NSE indices – S&P CNX Nifty – scrip selection criteria – construction – stock market indices in foreign countries.	14 hrs

Unit V	Risk Management and Surveillance System: Risk management system in BSE & NSE – Margins – Exposure limits –Surveillance system in BSE & NSE – Circuit breakers; value at risk;	6 hrs
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Recommended books:

1. Prasanna Chandra, Security Analysis and Portfolio Management, McGraw Hill, New Delhi.
2. Bodie, Kane, Marcus and Mohanty, Investments, McGraw Hill Publications, New Delhi.
3. P S Bala Ram and T Srilakshmi, Stock Market Operations, IBP Publications, New Delhi
4. F C Sharma, Financial Market Operations, SBPD Publications, New Delhi
5. Inderpal Singh and Jaswinder Kaur, Security Market Operations, Kalyani Publishers, Ludhiana.
6. Jaydeb Sarkhel and Seikh Salim, Indian Financial System and Financial Market Operations, McGraw Hill, New Delhi
7. Michael Simmons, Securities Operations, Wiley Publications, New Delhi.
8. Robert G Hagstrom, The Warren Buffett Way, Wiley Publications, New Delhi
9. Goyal and Goyal, Financial Market Operations, FK Publications, New Delhi.
10. Guruswamy, Capital Markets, TMH, New Delhi.
11. Alan Kanuk, Capital Markets in India, John Wiley, New Delhi

Note: Note: Latest edition books shall be used.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com Semester – II
Discipline Specific Course (DSC)-

Course Title: - Human Resource Management

Course Code: B2COM1T3A

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs):At the end of the course students will be able to:

1. Learn the development, implementation and evaluation of employee recruitment, selection and retention plans.
2. Develop skills and concepts needed to resolve actual HRM problems or issues
3. Evaluate the procedures and practices used for recruiting and selecting suitable employees
4. Assess training requirements and design a successful reorientation and training programme
5. Identify the responsibilities of management, HRM specialists, managers and employees in managing the employment relationship.

Unit	Title: Human Resource Management	60 hrs/sem
Unit I	Concept and functions; role, status and competencies of HR manager; HR policies; evolution of HRM; emerging challenges of HRM – workplace diversity, empowerment, downsizing, VRS, work life balance	12 hrs
Unit II	Procurement of Human Resource – Human resource planning – quantitative and qualitative dimensions; job analysis – job description and job specification; recruitment – concept and sources; selection – concept and process; test and interview; placement, induction and socialization; retention of employees	12 hrs
Unit III	Upgrading Employees: Training and Development: Concept and significance – role specific and competency based training; training and development methods; apprenticeship, understudy, job rotation, vestibule training; hand on training, e-learning, in-basket, management games	12 hrs
Unit IV	Performance Appraisal and Compensation Management – Performance Appraisal –Nature, objectives and process; performance management; methods of performance appraisal; potential appraisal; employee counseling; transfers and promotion Compensation : Concept and policies; base and supplementary compensation; individual, group and organization incentive plans, fringe benefits; performance linked compensation, employee stock option; pay band compensation system	12 hrs
Unit V	Employee Maintenance, Engagement and Emerging Horizons - employee health and safety; employee welfare, social security; employer-employee relations; grievance handling and redressal; industrial disputes; causes and settlement; stress-free environment; emerging horizons – redundant manpower; e-HRM, HR Information System, HR Audit; Talent Management, Employee Burnout, Work life balance and work from Home	12 hrs

Recommended books:

1. K Ashwthappa, Human Resource Management – Text and Cases, McGraw Hill, NewDelhi
2. L M Prasad, Human Resource Management, Sultan Chand, New Delhi
3. C B Gupta, Human Resource Management, Sultan Chand, New Delhi
4. S S Khanka, Human Resource Management, S Chand, New Delhi.
5. VSP Rao. Human Resource Management, Taxmann, New Delhi
6. Gary Dessler and Biju Varkkey, Human Resource Management, Pearson Publications New Delhi
7. Joseph Martocchio, Human Resource Management, Pearson, New Delhi
8. John Ivancevich, Human Resource Management, McGraw Hill, New Delhi.
9. Snell Bohlander, Managing Human Resources, Pearson Publications, New Delhi
10. Gerhart, Fundamentals of Human Resource Management, McGraw Hill, New Delhi

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com Semester – II
Discipline Specific Course (DSC)-

Course Title: - Business Mathematics II

Course Code: B2COM1T3B

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs):At the end of the course students will be able to:

1. Explain the application of matrices in business decision-making
2. State the usefulness of differential calculus and demonstrate the derivative function in business
3. Understand the application of quadratic equation in computing cross rates
4. State the usefulness of theory of equations
5. Explain linear programming as a tool of optimum decision making in business

Unit	Title: Business Mathematics II	60 hrs/sem
Unit I	Determinant and Matrices: Properties of determinants problems, solution of system of equations by determinant method (Crammer's rule) Matrices, Types of matrices, operations of addition, subtraction, multiplication of matrix by constant Multiplication of matrices, Inverse of matrix solution of linear equation by matrix method. Application to Business problems.	12 hrs
Unit II	Calculus: a) Differential calculus: Limit of function concept of derivative, derivatives of functions, sum, difference, product and quotient of 2 functions. Problems bases of these Second order derivatives; problems bases on these; Cost function. Revenue function. Profit function. Break-even point, Maxima and minima of functions, Application of differentiation to Business problems. b) Integral Calculus: Concept of integration, integration by method of substitution and by parts, definite integral and applications of integration to business problems.	12 hrs
Unit III	Theory of equations: Linear equation, quadratic equation, solutions of Linear and quadratic equations, Discriminant of quadratic equation, Nature of roots, relation between roots and coefficient, formation of quadratic equation whose roots are given.	12 hrs
Unit IV	Partial fractions: Proper and improper fractions. Reducing to Partial fractions of non-repeated linear, repeated linear and non-repeated quadratic.	12 hrs
Unit V	Linear Programming: Formulation and Assumptions of LPP, Solution by Simplex Method- maximization and minimization cases. Shadow prices of the resources. Special Cases: Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.	12 R s

Note:

1. The course shall be taught by faculty with M.Sc Mathematics degree. In case of their non availability the

course may be taught by M.Com Faculty who have studied Mathematics at UG level.

Recommended books:

1. Sancheti and Kapoor, Business Mathematics, Sultan Chand and Sons, New Delhi.
2. N. K. Nag, Business, Mathematics, Kalyani Publishers, New Delhi.
3. Agarwal S. K, Business Mathematics, Kalyani Publishers, New Delhi.
4. Goel & Goel, Business Mathematics, & Statistics, Taxmann Publishers, New Delhi
5. Dr. S. M. Shukla, Business Mathematics, Sahitya Bhavan, Agra.
6. J K Sharma, Business Mathematics, Wiley publications, New Delhi
7. Hajarika Padmalochan, A Textbook of Business Mathematics, S Chand Publications, New Delhi
8. Frank Werner and Yuri Sotskov, Mathematics of Economics and Business, Routledge
9. Rangaraj, Mallieswari, Business Mathematics, Cengage, New Delhi
10. Trivedi and Triivedi, Business Mathematics, Pearson Publications, New Delhi

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com Semester – II
Discipline Specific Course (DSC)-

Course Title: - Business Economics II

Course Code: B2COM1T4

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs):At the end of the course students will be able to:

1. Explain various market structure and demonstrate their relative application
2. Compare and contrast the pricing and product decisions in different market structure
3. State the significance of price leadership strategy and its economic consequences
4. Understand alternative ways of pricing existing and new products
5. Distinguish skimming and penetrative pricing policies of business
6. Explain the concept and impact of business cycles on business firms
7. Examine various theories of profit and distinguish accounting and economic profits

Unit	Title: Business Economics II	60 hrs/sem
Unit I	Market- Perfect Competition and Monopoly: Perfect competition: features, equilibrium under short run and long run, derivation of supply curve under short run and long run. Monopoly: features, equilibrium under short run and long run, absence of supply curve, Price discrimination: degrees, conditions and dumping.	12 hrs
Unit II	Market—Monopolistic and Oligopoly: Monopolistic competition: features, product differentiation and excess capacity and equilibrium Oligopoly: Collusive and non- collusive: Cournot’s model, Kinked demand curve, Cartels (OPEC and CIPEC) oligopoly and non-price competition; price- leadership – meaning, features, reasons and advantages of price leadership.	12 hrs
Unit III	Pricing Policies: Meaning, objectives, methods of pricing policy- marginal cost pricing , administered price, export pricing, predatory pricing, multi- product pricing, pricing over the life-cycle of a product; pricing of a new product – skimming and penetration pricing; other concepts of pricing –dual pricing, administered price, transfer price, differential pricing of a product, and practical aspects of pricing decisions.	12 hrs
Unit IV	Profit Policy and Profit Planning: Meaning, functions and theories of profit; profiteering v/s profit earning; accounting profit v/s economic profit; profit policies – profit maximization – meaning, assumptions and objections; Profit elasticity and operating leverage.	12 hrs
Unit V	Business Cycles: Meaning and phases; effects and minimizing the effects of business cycles – preventive measures and relief measures.	12 hrs

Note:

1. The course shall be taught by faculty with M.A Economics degree. In case of their non availability the course may be taught by M.Com Faculty.

Recommended books:

1. Joel Dean, Managerial Economics, PHI, New Delhi.
2. Varshney and Maheswari, Managerial Economics, Sultan Chand & Sons, New Delhi.
3. P L Mehta, Managerial Economics, Sultan Chand & Sons, New Delhi.
4. D M Mithani, Managerial Economics, Himalaya Publishing House, Mumbai.
5. Panchnan Das and Anindita Sengupta, Microeconomics and Statistics, OxfordUniversity press
6. Gupta, Managerial Economics, McGraw Hill, New Delhi.
7. Mote and Samuel Paul, Managerial Economics, TMH, New Delhi.
8. Dwivedi, Managerial Economics, Vikas Publications, New Delhi.
9. P.K.Mehta, Business Economics, Taxmann publications.
10. Maheswari K L, Managerial Economics, PHI, New Delhi.
11. Salvator, Managerial Economics, Thomson Asia Pvt Ltd., Mumbai.
12. Hendersen, Micro Economics Theory, McGraw Hill, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.COM

PROGRAMME

III SEM

B.Com. Semester – III

Discipline Specific Course (DSC)-

Course Title: - Entrepreneurship, Startups and Unicorns

Course Code: B 3 COM 1 T 1

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Discern the distinct characteristics of entrepreneurs and their strengths and weaknesses
2. List Government Institutions/Schemes available for promoting entrepreneurs and startups
3. State the process of developing startups
4. Compare the parameters to assess opportunities and constraints for new business ideas
5. Develop a business idea by adopting a systematic process.
6. Design strategies for successful implementation of ideas.
7. Familiarize Mechanism of Monitoring and maintaining an enterprises.

Unit	Title : Entrepreneurship, Startups and Unicorns	60 Hrs
Unit – 1	Introduction: Concept of entrepreneur and significance of entrepreneurial activities; entrepreneur; entrepreneurship – meaning and significance; factors determining entrepreneurship development; entrepreneurship and economic development – process of entrepreneurship - ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc; women entrepreneurship – concept and importance; social entrepreneurship – concept and significance;	12
Unit –2	Theories of Entrepreneurship – Schumpeter Theory of Innovation , Max Weber’s Theory of Entrepreneurship, Harvard School Theory; Theory of High Achievement by McClelland, Leibenstein’s X Efficiency Theory, Risk-bearing Theory of Knight, Hagen’s Theory of Entrepreneurship, Cochran’s Theory, Economic Theory of Entrepreneurship; Kirzner’s Theory of Entrepreneurship	12
Unit –3	Entrepreneurship development programmes (EDPs) – meaning, objectives and importance; Central and State Government Programmes; role of NGOs; government	12

	institutions/schemes promoting entrepreneurship: Grameen banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc. Introduction –	
Unit –4	Startups : Meaning and definition of start-ups; role of start-ups in the growth of economy; entrepreneurship v/s startup; principles of start ups – lean startup, market validation, design thinking, decision-making under uncertainty, partnering, life cycle stages of start-ups – seed stage, early stage, growth stage, expansion stage, etc; Central Government Schemes and Policies- Startup India Scheme– objectives, benefits, eligibility and registration; concepts of angel investors, incubators, mentoring and crowd funding	12
Unit –5	Unicorns – meaning, examples and characteristics; types of unicorns – B2B and B2C; unicorns in India – the list of Indian unicorns; concept of phoenix; how to build unicorns; Mincorn, Soonicorn, Decacorn, and Hectocorn; Animal names: Zebra, Camels, Gazelles, Cheetahs, Cockroaches-Meaning and significance: Hurun Gopal Unicorn List- Meaning and development, Objectives and functions, Hurun’s Unicorn index: List of Unicorns in India.	12

Recommended books:

1. Poonam Gandhi, Entrepreneurship, VK Publishers, New Delhi
2. Jyotsana, Shaifali, and Poswal L, Entrepreneurship –Concepts and Fundamentals Kitab Mahal, New Delhi
3. Roy R, Entrepreneurship, Oxford University Press, New Delhi
4. Robert D Hisrich, Peters and Shepherd, Entrepreneurship, McGraw Hill, New Delhi
5. Arya Kumar, Entrepreneurship: Creating and Leading an Entrepreneurial Organization; Pearson, New Delhi
6. Rajeev Roy, Entrepreneurship, Oxford University, Press, New Delhi
7. Holt, Entrepreneurship: New Venture Creation, Pearson Publications, New Delhi
8. Fayolle A, Entrepreneurship and new value creation. Cambridge, Cambridge University Press
9. Hougard S, The business idea. Berlin, Springer
10. Lowe R & S Mariott, Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – III

Discipline Specific Course (DSC)-

Course Title: - Fundamentals Financial Management

Course Code: B 3 COM 1 T 2

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-2	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Explain the relevance of the course in sound financial decisions by firms
2. Compare and contrast the profit maximization and wealth maximization goals
3. Exhibit the computation of cash flow and its applicability in financial decisions
4. Compute the costs of specific sources of capital as well as overall cost of capital
5. understand various methods of appraisal of capital projects
6. State significance of working capital and methods of managing it
7. Demonstrate various sources of funds and the relation between debt and equity capitals
8. Provide the justification for various leverages and show their applicability in wealth management

Units	Title:	60 Hrs
Unit – 1	Introduction: Meaning, definition, scope and approaches of finance function; relation with other disciplines; objectives and goals – profit maximization v/s wealth maximization; types of financial decision and risk-return tradeoff; role and responsibilities of financial manager and organization of finance function Concept of Time Value and Measurement – Concept and applicability, future value v/s present value; discounting and compounding principles – single sum, series of sums, annuities, perpetual annuities	12
Unit –2	Financing Decision: Concepts of leverage and types of leverages - operating, financial and combined leverages; measurement of leverages; capital structure – meaning, significance and types; determinants of capital structure decisions – EBIT- EPS analysis, liquidity analysis; sources of capital – long-term and short-term (practical problems) Cost of Capital and Measurement – specific sources and WACC; marginal cost of capital	12
Unit- 3	Capital Budgeting Decisions :Meaning, features and importance; classification; basic information for evaluation – cash flow estimation; techniques of evaluation – traditional – average rate and Payback Period methods- and discounted cash flows methods – Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index (PI); merits and	12

	demerits of each method; Capital rationing – meaning and approaches of capital rationing (problems relating thereto).	
Unit –4	Working Capital Management: meaning, nature, need, significance and types of working capital; gross, net and operating cycle concepts of working capital; working capital management – meaning and significance; investment, financing and composition; liquidity and profitability tangle; investment and financing mix; computation of working capital – operating cycle approach. (problems relating thereto)	12
Unit –5	Dividend Decision – meaning of dividend and types of dividend – relation with market value – determinants of dividend policy – fixed and variable payout ratios;	12

Recommended books:

1. I M Pandey, Essentials of Financial Management, Pearson Publications, New Delhi.
2. Khan and Jain, Basic Financial Management, TMH, New Delhi.
3. Prasanna Chandra, Fundamentals of Financial Management, TMH, New Delhi.
4. S N Maheswari, Principles of Financial Management, Sultan Chand and Sons, New Delhi.
5. Ravi M Kishore, Financial Management, Taxmann’s Publications, New Delhi
6. Aswath Damodaran, Corporate Finance, Wiley Publications, New Delhi.
7. Brigham and Houston; Fundamentals of Financial Management, Cengage Publications, New Delhi
8. Babatosh Banerjee, Fundamentals of Financial Management, PHI, New Delhi.
9. James C Horne, Fundamentals of Financial Management, PHI, New Delhi.
10. Brealey and Myers, Principles of Corporate Finance, McGra, Principles of Managerial Finance, Cengage Publications, New Delhi.

Note: Latest edition text books may be used.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – III

Discipline Specific Course (DSC)-

Course Title: - Company Law and Practice

Course Code: ----- B 3 COM 1 T 3

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-3	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Demonstrate the sequential steps involved in promotion of joint stock companies
2. Distinguish between formation and incorporation of companies
3. Prepare Memorandum and Articles and explain various parts
4. Form boards of directors and conduct and hold board meetings;
5. Hold shareholders annual and extraordinary general meetings and record minutes
6. List out various borrowing powers of joint stock companies as per law
7. Comply with legal matters by timely submission of documents

Units	Title: Company Law and Practice	60 Hrs
Unit – 1	Company Secretary: Secretary – Definition, functions and duties of company secretaries; appointment of company secretary- first appointment and subsequent; whole-time v/s practicing secretary; qualifications of secretary; liabilities, rights and powers of secretary	12
Unit –2	Promotion of Companies and Secretarial Duties: Company Law – History of Company Law in India – the Companies Act, 2013; company definition, characteristics and types of companies; promotion of companies – stages involved in company promotion; registration and incorporation of company; commencement of business; meaning and importance of Memorandum of Association, Articles of Association, prospectus; secretarial duties in business promotion and incorporation	12
Unit -3	Company Administrative and Management : Company Administrative and Management – Directors – legal position, number of directors qualification, appointment and reappointment of directors, removal and resignation of directors; statutory and fiduciary duties; liabilities of directors; other managerial personnel – managing director, whole-time directors and part-time directors; appointment of manager; manager v/s managing director	12
Unit –4	Company Meetings and Secretarial Duties : Meetings and Resolutions – Board Meetings – frequency, nature, agenda and quorum; board chairman – duties and liabilities; minutes of board meetings; secretarial work relating to board meetings; types of general meetings – statutory meetings; secretarial work relating to statutory meetings; holding annual general meeting (AGMs) – director report, chairman’s speech;	12

	secretarial work relating to AGMs; extraordinary general meetings – secretarial work relating to extraordinary general meetings; adjournment and postponement of meetings; resolutions – ordinary and special resolution, passing resolution by postal ballot	
Unit –5	Borrowing Powers and Other Matters and Secretarial Duties: Borrowing Powers – Meaning and powers – security for borrowings-pledge, hypothecation, fixed mortgage or charge and floating charge; statutory books – meaning and importance; classification of statutory books; secretarial work relating to statutory meetings; winding up – meaning and modes of winding up- by court, creditors and members’ winding up; appointment of liquidator; Insolvency and Bankruptcy Code in India – Meaning and Objectives	12

Recommended books:

1. S. A. Sherlekar – Company Law and Secretarial Practice, Himalaya Publishing House, Mumbai.
2. Acharya and Gorekar – Company Secretarial Practice, Himalaya Publications, Mumbai.
3. M. C. Kuchal – Secretarial Practice, Vikas Publications, New Delhi.
4. N. D. Kapoor – Company Law and Secretarial Practice, Sultan Chand and Sons, New Delhi.
5. Chawla and Garg – Company Law and Secretarial Practice, Kalyani Publications, New Delhi.
6. Garg K. C. – Secretarial Practice, Kalyani Publications, New Delhi.
7. Majumdar and Kapoor – Company Law and Practice, Taxmann, New Delhi.
8. Shukla and Mahajan - Company Law and Secretarial Practice, Sahitya Bhavan, Agra.
9. Gulsan and Kapoor - Company Law and Practice, New Age International, New Delhi.
10. Chakrabarty – Secretarial Practice, Kalyani Publications, New Delhi.

Note: Latest edition of text books may be used.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – III

Discipline Specific Course (DSC)-

Course Title: - Business Statistics - I

Course Code: ----- B 3 COM 1 T 4A

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-4A	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Understand the usefulness of statistical techniques in business and research activities
2. Explain the process of data collection and tabulation
3. Perform analysis and graphical presentation of data
4. Measure and explain the descriptive features of statistical data in mean, mode and median
5. Exhibit the suitability of standard deviation and its applicability

	Title: Business Statistics – I	60 Hrs
Unit – 1	Introduction and Statistical Investigation: Origin and development, definition, importance and scope of business statistics; meaning and definition of data - methods of data collection; questionnaire, schedule and interview methods.	12
Unit –2	Classification and Tabulation of Data: Classification – definition, objectives and types of classification; formation of discrete and continuous frequency distribution. Tabulation: Definition and objectives; difference between classification and tabulation; parts of table; types of tables - simple and complex tables, general and special purpose tables	12
Unit –3	Diagrammatic and Graphical Representation: Introduction, significance of diagrams and graphs, difference between diagrams and graphs. Diagram: Types of diagrams – One Dimensional or Bar Diagrams. Two Dimensional or area diagrams, pictograms and cartograms; Graphs: Graphs of Frequency distribution - Histogram, Frequency Polygon, Frequency Curve, Ogives or Cumulative Frequency curves and Line Graphs.	12
Unit –4	Measures of Central Tendency or Averages: Definition and objectives of averages; requisites of ideal averages; Types of averages – Mean, Median, Mode, Harmonic Mean, Geometric Mean – Definition Computation, Merits and Demerits; Application in Business.	12
Unit –5	Measures of Dispersion: Introduction, Definition, Properties of Ideal Measure of Dispersion, Absolute and Relative Measures of Dispersion – Range and Coefficient of Range Quartile and Co-efficient of Q.D, Average Deviation (AD) and Coefficient of Standard Deviation (SD) and Co-efficient of Variation, Merit and Demerits - Applications in Business	12

Note:

1. The course shall be taught by faculty with M.Sc Statistics degree. In case of their non availability the subject may be taught by M.Com Faculty.

Recommended books:

1. Levine, Business Statistics – A First Course, Pearson Education, New Delhi.
2. M L Berenson and David M Levine, Basic Business Statistics, PHI, New Delhi.
3. S. C. Gupta, Fundamentals of Statistics, HPH, New Delhi.
4. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.
5. J K, Sharma – Business Statistics, Pearson Education, New Delhi.
6. Naval Bajapai, Business Statistics, Pearson Education, New Delhi.
7. Shukla & Sahai – Business Statistics, Sahitya Bhavan, Agra.
8. Shenoy and Srivastava, Business Statistics, New Age International, New Delhi.
9. Goel & Goel – Mathematics & Statistics, Taxmann, New Delhi.
10. G C Beri, Business Statistics, McGraw Hill, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – III

Discipline Specific Course (DSC)-

Course Title: - Commercial Arithmetic-I

Course Code: ----- B 3 COM 1 T 4B

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-4B	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Explain application and measurement methods of logarithms and its variants
2. Demonstrate the compound interest formula and its usefulness in installment measurement
3. Show the depreciation and annuities measurements
4. Explain the measurement of profit variation in the form of increase or decreases
5. Exhibit of discount, premiums and commissions of price of products
6. Show the applicability of ratio and proportions

Unit	Title: Commercial Arithmetic-I	60 Hrs
Unit – 1	Logarithms, antilogarithms and uses.	08
Unit –2	Simple, Installment buying; compound interest.	14
Unit –3	Depreciation and Annuities.	14
Unit –4	Percentages, Profit and Loss, discount and commission.	12
Unit –5	Ratio and proportion; work and time.	12

Note:

1. The course shall be taught by faculty with M.Sc Statistics degree. In case of their non availability the subject may be taught by M.Com Faculty.

Recommended books:

1. Sutaria – Commercial Arithmetic, Oxford University Press Chennai.
2. Iyer & Beri - Commercial Arithmetic, Sultan Chand & Sons, New Delhi.
3. Patvardhan & Joshi - Commercial Arithmetic, Kitab Mahal, Agra.
4. Chanda S. C. & Nag N. K. - Commercial Arithmetic & Elements of Statistics, Vol – I, Kalyani, New Delhi.
5. Chanda S. C. & Nag N. K. - Commercial Arithmetic & Elements of Statistics, Vol –II, Kalyani, New Delhi.

6. Chakravorty – Maths & Statistics, New Age International, New Delhi.
7. Shrinivas & George – Business Maths & Statistics, New Age International, New Delhi.
8. Brooks – Business Maths, AITVS, New Delhi.
9. Goel & Goel – Maths & Statistics, Taxmann, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – III

Elective Course (EC-1)

Course Title: - Computer Applications in Business

Course Code: ----- B3COM5T1

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
EC-1	Theory	2	2	30 hrs.	1.5hrs.	10	40	50
	+ Practical	+ 1	+ 2	+ 30 hrs	+ 2hrs.	+ 10	+ 40	+ 50

Course Outcomes (COs): At the end of the course students will be able to:

1. Describe the various concepts and terminologies used in computing, computer networks and the internet.
2. Examine document creation for report making and communication.
3. Identify and make good presentations.
4. Analyse various computations using various functions in the area of accounting and finance and represent the business data using suitable charts. S/he should also be able to manipulate and analyse the business data for better understanding of the business environment and decision making.
5. Identify the spreadsheet knowledge acquired through this paper in solving real life problems that help in decision making.

Unit	Title: Computer Applications in Business	30 hrs/sem
Unit I	Introduction: Computing: Concept of computing, Data and information; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); data processing; applications of computers in business. Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer-to-peer Computing; Wireless Networking; Securing Networks: firewall.	5
Unit II	Word Processing: Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.	8
Unit III	Preparing Presentations : Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyper linking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.	7

Unit IV	Spreadsheet basics : Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Flash-fill; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges. Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions and Error functions. Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager.	5
Unit V	Spreadsheet projects: Creating business spreadsheet: Loan repayment scheduling; forecasting; stock prices, costs & revenues; Payroll statements; handling annuities and unequal cash flows; Frequency distribution and its statistical parameters and break-even analysis.	5

Note:

1. There shall be 2 hrs lecture per week and 2 hrs practical lab per batch having 50 students in computer laboratory.
2. The subject may be taught by faculty with MCA or M.Sc Computer Science degree. In case of their non availability the subject may be taught by M.Com Faculty.
3. There shall be an internal assessment for both theory and Practical 10 marks each as above.
4. There shall be Semester end Examination conducted by University for 40 marks.
5. Semester end Practical examination for 2 hrs shall be conducted before commencement of theory examination for 40 marks. Practical examination shall be conducted by two examiners- Internal and external.
6. Assessment pattern for semester end practical Examination: Max. marks - 40
 - a. Problem solving -30 marks
 - b. Record / journal -05 marks
 - c. Viva -05 marks

Note:

1. One problem may be given to each student.
2. Not more than two students shall have the same problem in a batch of 20 students.
3. The same pattern may be used for internal examination for total 40 marks / 4 = 10 marks.
7. Cumulative marks IA of theory and Practical(10+10=20 marks) shall be uploaded.

Practical Exercises

The learners are required to do the practical exercises which include, but not limited to, the following:

1. Analyze and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same in word document using table of contents, bullets, numbering, citations, etc. Also prepare a presentation for the same.
2. Using mail merge utility of word processing for either sending letters or for creating any other document like salary slip/ utility bills to be delivered to multiple recipients using data from a business organization or of the peer students. Presentation with all the above functions therein.
3. Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.

4. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
5. By taking secondary data from a company's income statement and balance sheet for five to ten years, all the learners are required to conduct the Ratio Analysis and forecast values for different items of these statements for the next five to ten years.
6. Using logical, mathematical and statistical functions of spreadsheet, the learners should be able to analyse the results of the class test using hypothesized data to determine the students who passed or failed, assigning them ranks like first, second, third, etc., finding out number of absentees, counting no. of students scoring marks with distinction, etc.
7. The learners should be able to prepare repayment schedules of the loans that they borrow, prepare a payroll statement using spreadsheet functions listed above and analyse different investment opportunities using financial functions.
8. By taking live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like mean, median, mode, standard deviation, Correlation etc.
9. Create a business reports using word processing, including text, inserting header and footer, tables, images and using styles.
10. Create and manage employee attendance report, salary report and generating pay slips using spreadsheet application.

Recommended books:

1. Jain, H. C. and Tiwari, H. N. —Computer Applications in Business|| Taxmann, Delhi.
2. Joseph, P.T. S.J. E-Commerce: An Indian Perspective, 6th ed. PHI Learning
3. Mohan Kumar and Rajkumar, Computer Applications in Business, Vijay Nicole Imprints, Chennai
4. R G Saha, Computer Applications in Business, Himalaya Publishing House, Mumbai
5. Mathur, S. and Jain, P. —Computer Applications in Business|| Galgotia Publishing Company
6. Madan, S. —Computer Applications in Business|| Scholar Tech Press, Delhi.
7. Sharma, S.K. and Bansal, M. —Computer Applications in Business|| Taxmann, Delhi.
8. Thareja R(2019). Fundamentals of Computers. Oxford University Press.
9. Walkenbach, J. —MS Excel 2016, Bible|| John Wiley & Sons, USA.
10. Winston, W. L. —MS Excel 2013, Data Analysis & Business Modeling|| Microsoft Press,

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test	05
Assignment	05
Total	10 Marks
<i>Formative Assessment as per guidelines.</i>	

B.COM

PROGRAMME

IV SEM

B.Com. Semester – IV

Discipline Specific Course (DSC)-

Course Title: - Principles of Management Accounting

Course Code: ----- B 4 COM 1 T 1

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Explain the concept of management accounting and its managerial application
2. Distinguish between financial accounting and management accounting
3. State the objectives and process of financial analysis and interpretation
4. Develop financial ratios of any company with which the student is familiar
5. Understand the trend percentages and comparative financial statements
6. Explain the classification and significance of ratio analysis
7. Compute funds and cash from operational activities
8. Understand the concept of depreciation as a non-cash item of funds

Unit	Title: Principles of Management Accounting	60 Hrs
Unit – 1	Introduction : Meaning and definitions, features, objectives, functions and significance of management accounting; financial accounting v/s management accounting; cost accounting v/s management accounting; principles of management accounting; techniques of management accounting; installation of management accounting system.	
Unit –2	Analysis and Interpretation of Financial Statements : Meaning and significance and objective of financial analysis; steps involved in financial analysis; analysis v/s interpretations, criteria of comparison; tools of financial analysis – trend analysis – comparative and common-size financial statements and preparation, ratio analysis and funds flow and cash flow analysis; limitations of financial analysis; financial analysis using inflation adjusted financial statements	12
Unit –3	Funds Flow Statement: Meaning and definition of fund – working capital, cash and cash from operations; meaning and definitions, objectives and significance of funds flow statements; preparation of funds flow statement – schedule of changes in working capital, funds from operations - Depreciation as a source of funds? .Budgeted funds flow statement; merits and demerits	12
Unit –4	Cash Flow Statement: Meaning, objectives and significance of cash flow statement; funds flow statement v/s cash flow statement; Ind Accounting Standard 7 – Statement of Cash Flow	12

	– features and cash flow types – investing, financing and investing cash flows; computation of cash from operations – direct and indirect methods; Budgeted Cash Flow Statement.	
Unit –5	Financial Ratio Analysis: Meaning, purpose and significance of financial ratio analysis; classification of financial ratios – liquidity, solvency, activity and profitability ratios; income statement, balance sheet and inter-statement ratios; comparison criteria; computation of ratios and preparation of financial statements from ratios; limitations of ratio analysis; earning power analysis – DuPont Control Chart – analysis of ROA and ROE – two factor, three factor and five factor analysis.	12

Recommended books:

1. S N Maheswari, Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Management Accounting and Financial Control, PHI, New Delhi.
3. Gupta and Sharma, Management Accounting, Kalyani Publishers, New Delhi.
4. Khan and Jain, Management Accounting, TMH, New Delhi.
5. I M Pandey, Principles of Management Accounting, Vikas Publications, New Delhi.
6. Ravi M Kishore, Management Accounting, Taxmann Publications, New Delhi.
7. Bhattacharya Debarshi, Management Accounting, Pearson Education, New Delhi.
8. Rachcha Minaxi, Introduction to Management Accounting, Pearson Education, New Delhi.
9. Wood and Sake, Principles of Management Accounting, Oxford University Press, USA.
10. Malcom Coombs, David Hobbs and David Jenkins, Management Accounting–Principles and Applications, Sage Publications, NewDelhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – IV

Discipline Specific Course (DSC)-

Course Title: - Business, Government and Society

Course Code: ----- B 4 COM 1 T 2

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-2	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Understand business as a open system
2. Explain the importance environment and its various components
3. Identify economic factors and their impact on business performance
4. Quantify the monetary, fiscal and tax policies influence on business results
5. Explain business as a social system and various forms of impact on society
6. List various legal enactments having a bearing on business functioning
7. Identify technological developments and business preparedness to adopt to newer technologies

Units	Title: Business, Government and Society	60 Hrs
Unit – 1	Business and its Environment: Business as a dynamic or open system – features and factors influencing open system; environment – meaning and significance; internal and external; micro and macro environment, major players and components of environment; linkage between business and environment; impact and process of environment analysis.	12
Unit –2	Economic Environment: Concept, nature and characteristics of economic environment, critical elements; economic factors- GDP, per capita income, BOP, monetary policy, fiscal policy, trends in trade; industrial policy; economic reforms and impact on business	12
Unit –3	Government and Legal Environment : Government and business- role of government – promotional, facilitator and regulator; stability of government; government policies – industrial, trade, tax, monetary, fiscal policies, etc; role of government institutions; Legal Environment – need and significance; types of legal laws affecting business – economic laws, industrial laws, environmental laws, consumer laws, factory laws, labour laws, security laws, etc (list all laws with objectives);	12
Unit –4	Socio-cultural Environment: Concept of society and stakeholders; societal expectations of business; culture – meaning and impact –nature and characteristics of	12

	socio- cultural environment; components and impact of socio-cultural environment on business, culture and ethics in business; social responsibility of business – meaning and objectives; arguments for and against social responsibility, social audit; business participation in cultural affairs.	
Unit –5	Technological Environment: Concept, nature and characteristics of technological environment; elements and linkage between technological environment and business; technology and society; economic effect of technology; technology and plant level changes; management of technology; technology policy of Government; technological park – meaning and objectives.	12

Recommended books:

1. Sheikh – Business Environment, Pearsons, New Delhi.
2. Sundaram & Black - Business Environment, PHI, Neew Delhi.
3. Aswathappa – Essentials of Business Environment, HPH, Mumbai.
4. Jain & Varma - Business Environment, Sahitya Bhavan, Agra.
5. Cartwright – Mastering Business Environment, Palgrave Mac Millan, Neew Delhi.
6. Mishra & Puri – Economic Environment of Business, HPH, Mumbai.
7. Adhikari - Economic Environment of Business, Sultan Chand & Sons, New Delhi.
8. Dhar P. K. – Business Environment, Kalyani Publishers, New Delhi.
9. Das Gupta A. & Sen Gupta N. K. – Government & Business, Vikas Publishing House, New delhi.
10. William C. Fredreck – Business & Society, Mc Graw Hills, New York.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – IV

Discipline Specific Course (DSC)-

Course Title: - Commercial law

Course Code: ----- B 4 COM 1 T 3

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-3	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Recognize laws relating to firm contracts and demonstrate their relevance
2. Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.
3. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.
4. Explain various ways of performing a contract of sale and rights of unpaid seller
5. Distinguish the partnership laws, its applicability and relevance.
6. Rephrase the cyber law in the present context.

Unit	Title: Commercial law	60 Hrs
Unit – 1	The Indian Contract Act, 1872: General Principles of Contract : Introduction - Contract – Meaning - Characteristics and kinds - Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects - Void agreements - Discharge of a contract – modes of discharge, breach and remedies against breach of contract- Contingent contracts - Quasi contracts.	12
Unit – 2	The Indian Contract Act, 1872: Specific Contracts: Introduction - Contract of Indemnity and Guarantee -Contract of Bailment - Contract of Agency.	12
Unit – 3	The Sale of Goods Act, 1930: Introduction - Contract of sale, Meaning and difference between sale and agreement to sell - Conditions and warranties - Transfer of ownership in goods including sale by a non- owner - Performance of contract of sale - Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer	12
Unit – 4	Partnership Laws : Introduction - The Partnership Act, 1932: Nature and Characteristics of Partnership - Registration of a Partnership Firms - Types of Partners - Rights and Duties of Partners - Implied Authority of a Partner - Incoming and outgoing Partners - Mode of Dissolution of Partnership. The Limited Liability Partnership Act, 2008: Salient Features of LLP - Differences between LLP and	12

	Partnership, LLP and Company - LLP Agreement - Partners and Designated Partners - Incorporation Document - Incorporation by Registration - Partners and their Relationship.	
Unit –5	Cyber Law / Information Technology Act, 2000: Introduction – Objectives - Scope - Definition of various Terms - Salient Features, Provisions relating to Piracy and related Offences and Penalties, and Cyber Appellate Tribunal.	12

Recommended books:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications, New Delhi
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill , New Delhi
9. 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
11. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH

Note: Latest edition of text books may be used.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – IV

Discipline Specific Course (DSC)-

Course Title: - Business Statistics-II
Course Code: ----- B 4 COM 1 T 4A

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-4A	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Understand the usefulness of correlation and regression methods in data analysis
2. Demonstrate the methods of developing index numbers of economic and business variables
3. Understand the time series data and its application in various business decisions.
4. Demonstrate the application of probability principles in business decision-making process
5. Explain skewness and kurtosis measurements and their applicability in testing normality of time series data

Units	Title: Business Statistics – II	60 Hrs
Unit – 1	<p>Simple correlation and regression analysis – Correlation Analysis - Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson’s coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation.</p> <p>Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.</p>	12
Unit –2	<p>Index Numbers: Definition, types uses and steps involved in construction of Index numbers; Laspeyre’s, Paasche’s, Fisher’s, Dorbish and Bowley’s and Marshall Edgeworth Index Numbers; tests of adequacy of index numbers – time reversal test and factor reversal test; Consumer Price Index Number – definition, uses and methods of construction of Consumer Price Index Number.</p>	12
Unit –3	<p>Time Series: Definition and components of time series; methods of measuring secular trend – graphical methods; method of semi averages; method of moving averages; method of least squares.</p>	12
Unit –4	<p>Probability: Definition of random experiment, event, sample space, types of events; mutually exclusive events, mutually exhaustive events, equally likely events; definition of probability; statement of addition and multiplication; theorem of conditional probability; problems on probability.</p>	12
Unit –5	<p>Skewness, Moments and Kurtosis – Introduction – Skewness – meaning, objectives and importance, measures of skewness, Karl Pearsons’ coefficient of skewness, bowley’s coefficient, kelly’s measures of skewness; moments – meaning and significance; moments about mean, arbitrary point A; relation between moments about mean and moments about arbitrary; kurtosis</p>	12

Note:

1. The course shall be taught by faculty with M.Sc Statistics degree. In case of their non availability, the course may be taught by M.Com Faculty.

Recommended books:

1. Levine, Business Statistics – A First Course, Pearson Education, New Delhi.
2. M L Berenson and David M Levine, Basic Business Statistics, PHI, New Delhi.
3. S. C. Gupta, Fundamentals of Statistics, HPH, New Delhi.
4. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.
5. J K, Sharma – Business Statistics, Pearson Education, New Delhi.
6. Naval Bajapai, Business Statistics, Pearson Education, New Delhi.
7. Shukla & Sahai – Businesss Statistics, Sahitya Bhavan, Agra.
8. Shenoy and Srivastava, Business Statistics, New Age International, New Delhi.
9. Goel & Goel – Mathematics & Statistics, Taxmann, New Delhi.
10. G C Beri, Business Statistics, TMH, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – IV

Discipline Specific Course (DSC)-

Course Title: - Commercial Arithmetic-II

Course Code: ----- B 4 COM 1 T 4B

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-4B	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Understand concept of profit sharing, interest on capital and drawings in partnership firms
2. Compute goodwill on admission and retirement of partners of local firms
3. Compute premium payable in life and non-life insurances
4. Ascertain discount/premium on issue or redemption of bonds and on the issue of stocks
5. Understand concepts of time, work and speed and their applications

Units	Title: Commercial Arithmetic-II	60 Hrs
Unit – 1	Partnership: Sharing of Profits & Losses, Interest on Capital and Drawings, Calculation of Goodwill on admission & on retirement of partners.	12
Unit –2	Income Tax, Rate of Income Tax. Insurance, Life Insurance and General Insurance – present worth and discount	12
Unit –3	Joint Stock Companies: Shares and Stocks, Issue and Redemption of Debentures, Payment of dividend, Issue of Bonus Shares	12
Unit –4	Permutation and Combination: fundamental principles of counting; factorial notation; problems on permutation and combination	12
Unit –5	Time, Work and Speed	12

Note:

1. The course shall be taught by faculty with M.Sc Statistics degree. In case of their non availability, the course may be taught by M.Com Faculty.

Recommended books:

1. Sutaria – Commercial Arithmetic, Oxford University Press Chennai.
2. Iyer and Bari - Commercial Arithmetic, Sultan Chand & Sons, New Delhi.
3. Patvardhan and Joshi - Commercial Arithmetic, Kitab Mahal, Agra.
4. Chanda S. C. and Nag N. K. - Commercial Arithmetic & Elements of Statistics, Vol – I, Kalyani, New Delhi.
5. Oscar J Williams, Commercial Arithmetic, Forgotten Publishers, New Delhi
6. Chanda S. C. and Nag N. K. - Commercial Arithmetic & Elements of Statistics, Vol – II, Kalyani, New Delhi.
7. Chakravorty – Mathematics and Statistics, New Age International, New Delhi.
8. Shrinivas & George – Business Mathematics and Statistics, New Age International, New Delhi.
9. Brooks – Business Mathematics, AITVS, New Delhi.
10. Goel and Goel – Mathematics and Statistics, Taxmann, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – IV

Skill Enhancement Course (SEC)

Course Title: - Business Correspondence and Soft Skills

Course Code: ----- B 4 COM 9 T 6

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
SEC	Theory	2	2	30 hrs.	1.5 hrs.	10	40	50

Course Outcomes (COs): At the end of the course students will be able to:

1. Explain the need for communication in management.
2. Appreciate the need of effective writing for communication.
3. Analyze business correspondence and e-correspondence.
4. Demonstrate the skill of effective report writing and summarizing annual reports. appreciate oral presentations.
5. Appreciate oral presentations.

Units	Title: Business Correspondence and Soft Skills	30 Hrs
Unit – I	Introduction – Meaning of Communication and Business Communication; process of communication, types of business communication –media of communication ,barriers to communication – meaning and types of barriers; methods to overcome. Writing and Drafting Business Correspondence –writing skills – effective business letters; use of graphics and references for business communication	10
Unit –2	Types of Business Communication – enquiry, quotation, order, delivery, settlement, rejection/complaints; communication with banks and financial institutions – opening of bank account, request for loan; loan rescheduling, repayment, etc; tax related matters – demand notices, filing returns, communication with Government and regulators; courts cases, etc.	10
Unit –3	An Introduction to Soft Skills; integral parts of skill inter-personal skills – introduction – interpersonal skills in the workplace; basic manners and office courtesies; attitude. Communication soft skills at work –.	10

Recommended books:

1. Suresh Kumar, Sreehari and Savitri, Communication and Soft Skills, Pearson, New Delhi.
2. Marry Guffey and Dan Loewy, Essentials of Business Communication, Cengage Publications, New Delhi

3. Sundar and Kumara Raj, Essentials of Business Communication, Sahitya Bhavan, New Delhi.
4. K K Sinha and R S Mohindra – Business Communication, Taxmann Publications, New Delhi.
5. R K Madhukar, Business Communication, Vikas Publication, New Delhi
6. Radha Raj, Business Communication Skills, Nirali Prakashan, Pune,
7. Kathryn Rentz and Paula Lentz , Business Communication, McGraw Hill, New Delhi
8. Veera Thakur and Vikrant Verma, Business Communication and Soft Skills, Thakur Publication, Hyderabad
9. Courtland Bovee and John V Thil, Business Communication Essentials, Pearson Publications, New Delhi.
10. Peter Gordon, Business Communication, McGraw Hill Publication, New Delhi

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test	05
Assignment	05
Total	10 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – IV

Elective Course (EC-2)

Course Title: - Computerized Accounting System

Course Code: ----- B4COM 5T1

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
EC-2	Theory	2	2	30 hrs.	1.5hrs.	10	40	50
	+ Practical	+ 1	+ 2	+ 30 hrs	+ 2hrs.	+ 10	+ 40	+ 50

Course Outcomes (COs): At the end of the course students will be able to:

1. Understand manual and computerized accounting system environments
2. Create a structure of a computerized accounting system for a business firm
3. Record day to day business transactions in computerized accounting system
4. Make necessary adjustments for Goods and Service Tax (GST) while recording business transactions
5. Generate various accounting reports for analysis and decision-making

Unit	Title: Computerized Accounting System	30 hrs/sem
Unit I	Introduction: Meaning, Objectives & Scope, Manual v/s Computerized Accounting (CAS), Advantages & Disadvantages, Considerations in choosing accounting software, Accounting softwares in India.	5
Unit II	Introduction to Tally ERP-9 – starting tally ERP-9, Components of tally, Creation of Company-Procedure, Selecting Company, Alteration of Details, Deleting & Shutting of Company.	8
Unit III	Creating Account groups – Pre defined groups – Ledgers- Create – Alter- Delete; Voucher types- Shortcut Keys- Voucher Entry – Display- Alter- Delete, Day Book – Cash & Bank Books – rectification of errors, alternating the transactions – Bank reconciliation Statement.	7
Unit IV	Creating Accounts with inventory – Creation of Stock groups – Display – Alter – Delete; Stock-Category – Creation – Stock Items – Create – Display – Alter - Delete, inventory reports & Statements; Units of measure – Create – Display – Alter – Delete, Stock Godown - Create – Display – Alter - Delete.	5
Unit V	Final Accounts & Report generation- Final Accounts of Sole traders, Trial Balance – P&L Account – Balance sheet _ Preparation of Final Accounts – Generation of reports – Account books – Registers – Statement of Accounts; Taxation – Accounting for Goods and Service Tax-E-Filing of GST and IT returns.	5

Note:

1. There shall be 2 hrs lecture per week and 2 hrs practical lab per batch having 50 students in computer laboratory.
2. The subject may be taught by faculty having MCA or M.Sc Computer Science degree along with Tally certificate. In case of their non availability, the subject may be taught by M.Com Faculty.
3. There shall be an internal assessment for both theory and Practical 10 marks each as above.
4. There shall be Semester end Examination conducted by University for 40 marks.
5. Semester end Practical examination for 2 hrs shall be conducted before commencement of theory examination for 40 marks. Practical examination shall be conducted by two examiners- Internal and external.
6. Assessment pattern for semester end practical Examination: Max. marks - 40
 - a. Problem solving -30 marks
 - b. Record / journal -05 marks
 - c. Viva -05 marks

Note;

 1. One problem may be given to each student.
 2. Not more than two students shall have the same problem in a batch of 20 students.
 3. The same pattern may be used for internal examination for total 40 marks / 4 = 10 marks.
7. Cumulative marks IA of theory and Practical(10+10=20 marks) shall be uploaded.

Practical Exercises

1. Setup a new company in tally ERP-9, including defining the ledgers and entering initial capital balances.
2. Perform recording of financial transactions, including necessary ledger creations in tally.
3. Generate balance sheet and income statement for a specified period.
4. Create a budget in computerized accounting system and generate expected and actual reports.
5. Set up and process payroll for employees in tally.
6. Enter inventory purchases and sales, track inventory levels, and generate inventory reports.
7. Record the acquisition, depreciation and disposal of fixed assets.
8. Customize standard financial reports to meet specific business requirements.
9. Step up GST including necessary ledger creations and generate tax reports.
10. Manage customer accounts, sending invoices, applying payments, and generating accounts receivable aging reports.

Recommended books:

1. Neeraj Goyal and Rohit Sachdeva, Computerized Accounting, Kalyani Publishers, Ludhiana
2. B.S. Raman, Ravi Singh, Computerized Accounting System, Chetana Book House.
3. Dr. Ajay Kumar Yadhav, Computerized Accounting System, R. M Publication.
4. G. Krishna Kavitha, K. Padma Priya, B.Lavanya, K. Deepa Computerized Accounting, Himalaya Publishing House.
5. Prof. K.K. Antony Computerized Accounting, Prakash Publications
6. Dr. A. Karim & Dr. S.S. Khanuja, Computerized Accounting, Sahitya Bhavan Publisher.
7. Rajesh Garg, Sonu Dhull, Computerized Accounting System, V K Global Publication Pvt. Ltd.
8. Anurag Singh Parihar, Computer oriented Accounting, Notion Press publisher
9. Ashok K Nadhani, Tally ERP 9 Training Guide, BPB Publishers, New Delhi
10. Tally ERP 9 book advanced user, Swayam Publication, www.tallyerp9book.com

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test	05
Assignment	05
Total	10 Marks
<i>Formative Assessment as per guidelines.</i>	

B.COM
PROGRAMME
V SEM

B.Com Semester – V

Discipline Specific Course (DSC)-

Course Title: - Cost Accounting - I
Course Code: B5COM1T1

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs):At the end of the course students will be able to:

1. Explain concepts of cost, expense and price and methods of determining all the three
2. Understand the process of determining the cost and systems of accounting for cost in cost books of accounts
3. Distinguish cost accounting and financial accounting
4. Identify various methods of cost classification and prepare cost sheet
5. Explain managerial concepts of cost and explain their managerial use
6. Fix inventory levels and determine economic order quantity
7. Distinguish various methods of pricing material issues and their relative merits
8. Identify methods of remunerating labour and component of labour cost
9. Understand the process of departmentalization and primary and secondary allocation of overheads
10. Explain the methods of overhead recovery

Unit	Title: Cost Accounting – I	60hrs/sem
Unit I	Introduction to Cost Accounting: meaning and definition, features, objectives, functions and significance of cost accounting; uses and demerits; distinction between cost accounting, financial accounting and cost accounting; cost v/s price; cost objects, cost units and cost centres ; systems, methods and techniques of cost accounting; installation of cost accounting system; limitations of cost accounting	12 hrs
Unit II	Classification of Costs – cost, costing and cost accounting; classification of costs – nature, element-wise, Concept of cost; – opportunity cost; cost v/s costing; cost terms and concepts - nature, element-wise, functional, behavioural, controllability, period, identifiability; managerial classification of cost; preparation of cost sheet; Unit and Output Costing –meaning, features, merits and applicability, preparation of cost sheet	12hrs
Unit III	Accounting for Material Cost: Material Cost– meaning objects and significance; purchase control – procedure involved in purchase – determination of EOQ; valuation of receipts, issue and closing stocks – calculation of unit cost of material purchased; stores control – location and functions of stores department; issue control – pricing of material issues – FIFO, LIFO, Weighted Average, Base Stock and Standard Price methods; criteria of effective pricing method; inventory control techniques – fixing inventory levels; periodic v/s perpetual inventory system and ABC analysis, VED analysis; Periodic and perpetual inventory control system	12hrs
Unit IV	Accounting for Labour/Employee Cost: meaning of labour – direct and indirect labour; components of labour cost; departments involved - time keeping and time booking – labour wage systems- time rate and piece rate –differential price rate - merits and demerits; incentive plans - Halsey, Rowan, Taylor’s Differential, Merrick’s, Gantt’s and Emerson’s Efficiency plans; group bonus plans; labour turnover – meaning, reasons, effects, costs, measurement and control; treatment of idle time and overtime wages.	12hrs

Unit V	Accounting for Overhead: meaning and significance; classification of overheads - nature, elements, functions, identifiability, behavior, etc; primary and secondary distribution – methods of secondary distribution; recovery of overheads – meaning and objectives; recovery rates – single or multiple rates; actual rate v/s predetermined; methods of absorption– material and direct labour cost, direct labour hours and machine hour rates; accounting treatment of over and under absorption of overheads.	12hrs
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Recommended books

1. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi
2. M N Arora, Cost and Management Accounting, Vikas, New Delhi
3. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Ravi M. Kishore, Cost accounting, Taxmann Publications, New Delhi Publications
5. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
6. M C Shukla, Cost Accounting – Text and Problems; S Chand, New Delho
7. V K Saxena and C D Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, New Delhi
8. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson education New Delhi
9. Jawahar Lal, Seema Srivastava and Manisha Singh, Cost Accounting – Text, Problems and Cases, McGrah Hill, New Delhi
10. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com Semester – V

Discipline Specific Course (DSC)-

Course Title: - Income Tax: Law and Practice - I

Course Code: B5COM1T2

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-2	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Identify the origin and evolution of income tax law in India
2. Identify the objects and scope of income tax law
3. Identify various heads of income under income tax law
4. Identify various tax provisions applicable for computation of salary income of individuals
5. Explain rebates, exemptions and concessions available to salaried individuals
6. Compute income from house property of assuming housing loan
7. Explain the various concepts of Income tax law
8. Compute income from business or profession taking various provisions of law

Unit	Income Tax: Law and Practice – I	60 hrs/sem
Unit I	Introduction: Concept of Tax and Taxation; classification and evolution of tax laws in India; meaning of terms used in Income Tax Act, 1961; Person, Assessee, Previous year, Assessment year, Income, Gross Total Income, Total Income, Agricultural Income, etc. Exempted Income (Concerned only with salary)	12 hrs
Unit II	Residential Status: Rules for determining residential status of Individuals, HUFs, Firms and Companies, residential status and incidence of tax; practical problems.	12 hrs
Unit III	Income from Salary: Meaning of salary and allowances, perquisites and retirement benefits, deductions under chapter VIA, computation of salary income, Practical problems.	12 hrs
Unit IV	Income from House Property: Annual Value of let out and self-occupied properties; deductions in computation of house property income; practical problems.	12 hrs
Unit V	Income from Business: Depreciation and other permissible deductions, disallowable expenses, income and expenses of illegal business, computation of business income; income from profession; computation of income of doctors, lawyers, chartered accountants, civil engineers; Practical problems.	12 hrs

Recommended books:

1. V P Gaur, D B Narang, Puja Gaur and Rajeev Puri, Income Tax – Law and Practice, Kalyani Publishers, New Delhi.

2. Naveen Mittal, Principles of Income Tax Law and Practice, Cengage, New Delhi
3. Jain, Gupta, Agrawal and Sanjeev Thakur, Income Law and Accounts, Scorer Guru Publications, New Delhi
4. Girish Ahuja and Ravi Gupta, Practical Approach to Income Tax, Commercial Law Publishers, New Delhi
5. Srinivasan, Income Tax – Law and Practice, Vijay Nicole Imprints, Delhi
6. R G Saha and Sanjay Chhabria, Income Tax Law and Practice, HPH, Mumbai
7. Monika Tushir Bohra, Income Tax Law and Practice, JSR Publishing House, Delhi
8. T. N. Manoharan – Direct Taxes, Snow White Publications, Mumbai
9. H C Mehrotra and S P Goyal, Income Tax – Law and Practice, Sahitya Bhawan Publications, Agra
10. B B Lal and N Vashist, Income Tax – Law and Practice,

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com Semester – V

Discipline Specific Course (DSC)-

Course Title: - Trends in Financial Reporting

Course Code: B5COM1T3

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-3	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Understand the significance of reporting for decision-making point of view
2. Identify various stakeholders of financial reporting
3. Explain the meaning, objectives and significance of accounting standards
4. Describe the process of issue of accounting standards
5. Distinguish between Ind Accounting Standards and IFRS
6. State the applicability of accounting standards in India
7. Explain the necessity of integrated reporting
8. State the purposes of sustainability reporting

Unit	Title: Trends in Financial Reporting	60 hrs/sem
Unit I	Meaning, definition, objectives and significance of financial reporting; types of reports - interim reports and final reporting – general purpose reports and special purpose reports; qualities of financial reports; users of financial reports; major issues involved in financial reporting – conceptual framework for financial reporting under Ind AS – 1	12 hrs
Unit II	Theories of Financial Reporting – Meaning of financial reporting theory – agency theory, stakeholders’ theory and stewardship theory, principles of reporting – full disclosure, consistency, materiality, relevance, reliability, conservatism, etc; social reporting and risk reporting	12 hrs
Unit III	Accounting Standards – Meaning and definition, objectives and significance of accounting standards; accounting standards v/s accounting principles; types of accounting standards – measurement and disclosure standards – standard setting process in India and the world-over; creation of ASB, composition and process of issue of ASs; IFRS – meaning and process of developing IFRS	12 hrs
Unit IV	Accounting Standards in India – List all accounting standards – meaning, objectives, measurement and disclosure recommendations of each standards (only theory); IFRS v/s Ind ASs	12 hrs
Unit V	Contemporary issues in Financial Reporting – Historical v/s Projected Financial Reports – Sustainable Reporting – meaning and necessity; Sustainability Development Goals (SDGs) and Impact on financial reporting – environmental reporting and social reporting; risk reporting – meaning, objectives and scope of risk reports; Integrated or Comprehensive Reporting or Single Report – meaning, objectives and developments	12 hrs

The learners are required to:

1. Download company annual reports of reputed companies from the websites and analyse the voluntary and mandatory information contained in these statements.
2. Examine the annual reports of business organizations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Examine the Directors' Report and Auditor's Report with reference to compliance with the provisions of Companies Act, 2013
4. Collect and summarize information from business newspapers and periodicals related to latest developments in financial reporting and valuation
5. Apply the relevant provisions of accounting standards in various financial reporting case studies

Recommended books:

1. Dhamija Sanjay, Financial Analysis and Reporting, Sultan Chand and Sons, New Delhi
2. M P Vijaykumar , First Lessons in Financial Reporting including Indian Accounting Standards, Snow White Publications, Mumbai.
3. Jawahar Lal and Sucheta Gaua, Financial Reporting and Analysis, HPH, Mumbai.
4. Parveen Sharma and Kapileshwar Bhala, Financial Reporting – Step by Step Approach to India AS, Taxmann Publications, New Delhi
5. Sahadev Swain and Mishra, Financial Statement Analysis and Reporting, V K Global Publications, New Delhi
6. Andrew Higson, Corporate Financial Reporting – Theory and Practice, Sage Publications, New Delhi.
7. L S Porwal, Accounting Theory, McGraw Hill, New Delhi
8. B Elliott and Jamie Elliott, Financial Accounting and Reporting, Pearson Publications, New Delhi.
9. Sorin Danilivc, et al, Financial Reporting, Wiley Publications, New Delhi
10. Jannifer Maynard, Financial Accounting- Reporting and Analysis, Oxford University Press.
11. Gupta, Meenu, Kaur, Hershreen, and Gupta, Financial Reporting and Analysis, JSR Publishing House, New Delhi.
12. Young David and Cohen Jacob, Corporate Financial Reporting and Analysis, Wiley Publications, New Delhi

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com Semester – V
Discipline Specific Elective (DSE)
Finance and Accounts

Course Title: - Forex Management
Course Code: B5COM2T1

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSE-1A	Theory	4	4	60hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Explain the structure of forex market and various players involved
2. Identify various quotes in forex markets and methodology of quoting them
3. Understand various theoretical explanation for exchange rate determination
4. List causes for exchange rate risk and techniques
5. Demonstrate the effectiveness of internal risk management techniques
6. Understand the operation of forwards and futures
7. Explain the role of currency options in minimizing exchange losses
8. State the operation of swaps in foreign currency transactions

Unit	Title: Forex Management	60 hrs/sem
Unit I	Introduction: Meaning of foreign exchange (Forex), forex transaction and forex market; structure of Forex market – Over-the-Counter (OTC) market – spot and forward markets; participants – whole or inter-bank market and retail; international banks, bank customers, non-bank dealers, FX brokers and central banks.	12 hrs
Unit II	Forex Markets and Rate – Spot Market – meaning and quotations – direct and indirect quotes; conversion of direct into indirect quotes and vice-versa; European and American terms; cross exchange rate – meaning and reasons; bid-ask spread; forward market – meaning and quote; premium or discount; swap points – ascending or descending order; forward cross exchange rate; (problems relating thereto)	12 hrs
Unit III	Exchange Rate Determination: Theories – Purchasing Power Parity (PPP) Theory – Law of One Price – concept and assumptions – formula – evidence on PPP; interest rate parity theory – meaning of interest rate parity and assumptions – IRP and exchange rate determination - formula; covered interest arbitrage (CIA); Fisher's Effect and International Fisher Effect; factors determining exchange rates; forecasting exchange rates – efficient market, fundamental and technical approaches; fixed, floating, crawling rates, etc., (problems relating thereto)	12 hrs
Unit IV	Forex Risk Management – I: Meaning of risk/exposure; types of risks – transaction, translation and economic exposures; internal and external techniques; internal - currency of invoicing, leading and lagging; netting – meaning and types; re-invoicing centre (simple problems) and External Techniques (Theory only) – forward contracts, currency futures, interest rate futures, currency options - call and put options, swaps.	12 hrs
Unit V	Forex Risk Management – II: Translation Exposure – Meaning and significance; translation methods – current and non-current methods; monetary and non-monetary methods; temporal methods; economic exposure – meaning and measurement.	12 hrs

Recommended books:

1. Jeevanandam, Foreign Exchange Management, Sultan Chand & Sons, New Delhi.
2. Rajwade and Desai, Foreign Exchange, International Finance and Risk Management, Shroff Publishers, Delhi.
3. Bimal Jaiswal, International Finance and Foreign Exchange Management, New Royal Book Company, Delhi
4. Gerdes, The Basics of Foreign Markets, BEP Publications, New Delhi,
5. Seethlekshmy, Foreign Exchange Management, The Readers Paradise, Mumbai
6. Eiteman, Stonehill, Moffett and Pandey, Multinational Business Finance, Pearson Education, New Delhi.
7. Luc Soenon, Foreign Exchange Management, McGraw Hill Publications, New Delhi.
8. Chatterjee, Principles of Foreign Exchange, Himalaya, Mumbai.
9. Bhole, International Financial Management, McGraw Hill, New Delhi.
10. Madhu Vij, International Financial Management, McGraw Hill, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com Semester – V

Discipline Specific Elective (DSE)-

Course Title: - Accounting for Service Sector

Course Code: B5COM2T2

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSE-2A	Theory	4	4	60hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Explain legal provisions affecting bank accounts and highlight prudential norms
2. Classify the assets in to various classes and identify provisioning norms
3. Identify statutory books maintained by life insurance companies
4. Distinguish between claims, premiums collected, surrender values, renewal premiums, etc
5. Identify distinctions in accounting of life and non-life firms
6. Explain the necessity of double accounting system and distinguish double accounts with single accounts
7. Identify the accounting of electricity companies

Unit	Title: Accounting for Service Sector	60 hrs/sem
Unit 1	Accounts of Banking Companies – meaning and classification of banks; bank accounts with schedules – prudential norms and capital adequacy ratio (CAR); classification of assets – standard, sub-standard, doubtful and loss assets; provisioning norms; preparation of final accounts – prescribed form of profit and loss account and balance sheet along with schedules;	12 hrs
Unit 2	Accounts of Life Insurance Companies – I: Legal provisions of Insurance Act, 1938, LIC Act 1956 and General Insurance Companies Act; Insurance Regulatory and Development Authority (IRDA) Act – Accounts of Life Insurance Business – Statutory Books, Subsidiary Books – Premium receipts – First Premium and Renewal Premium – premium outstanding; Reinsurance Premium; annuity; surrender value; claims payment – claims by death and claims due to maturity – claims outstanding; bonus on policies;	8 hrs
Unit – 3	Final Accounts of Life Insurance Companies – II: Revenue Account – Balance Sheet – Determination of Profit in Life Insurance Business –Life Assurance Fund- Procedure for ascertaining profit or loss – Valuation Balance Sheet; payment of dividend	10
Unit 4	Accounting for General Insurance Companies - Meaning and special features of General Insurance – Fire insurance, Marine Insurance and Other Insurance; Premium less reinsurance; Profit and loss Account, Profit and Loss Appropriation Account; Final Accounts of General Insurance Companies – Revenue Account and Balance Sheet of General Insurance -	15 hrs
Unit 5	Double Account System: Double Account System – meaning, features and importance; double accounts v/s single account; advantages and disadvantages; maintenance of records and registrars – Revenue Account applicable to Fire Insurance Business, Marine Insurance Business and Miscellaneous Insurance Business, Capital account – General Balance Sheet and Revenue Account.	15hrs

Recommended books:

1. S. P. Jain, K. L. Narang, Advanced Accountancy - II, Kalyani Publishers. Ludhiana
2. S. N. Maheshwari, S. K. Maheshwari, Advanced Accountancy - II, Vikas Publications, New Delhi
3. R. L. Gupta, M Radhaswamy, Advanced Accountancy - II, Sultan Chand & Sons
4. Shukla and Grewal, Advanced Accounts, Vol. II, S. Chand and Co., New Delhi
5. Hrishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.
6. S Kr Paul, Advanced Accountancy – II,
7. Hanif and Mukherjee, Advanced Accounting, McGraw Hill, New Delhi
8. G Sekar, Advanced Accounting, Repro Books,
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. Ratnam P.V., Advanced Accountancy, Konark Publications, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com Semester – V
Discipline Specific Elective (DSE)-
Marketing and HRM

Course Title: - Retail Marketing

Course Code: B5COM2T3

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSE-1B	Theory	4	4	60hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Understand the relevance of retail marketing in India
2. Compare the features of retail Marketing with urban marketing methods
3. Explain the unique features of retail marketing
4. Identify challenges involved in designing products for retail marketing
5. List out special pricing mechanism to be used for retail marketing
6. Identify the differences between urban packing and rural packing systems

Unit	Title: Retail Marketing	60 hrs/sem
Unit I	Retailing: Nature, Scope and Importance of Retailing, Formats of Retailing: Storebased and Non-Store based including E-tailing, Theories of Retailing: Wheel of Retailing and Accordion Theory, Emerging Trends in Retailing in India, Career Options in Retailing.	12 hrs
Unit II	Retail Planning Understanding Retail Consumer, Selecting Target Market and Retail Location, Store Design and Layout, Visual Merchandising and Displays. Retail Marketing Mix Merchandising and Inventory Decisions, Retail Distribution Decisions and Retail Promotion Decisions with special emphasis on Retail Selling Skills.	12 hrs
Unit III	Managing Human Resources and Customer Relationship in Retailing HRM process in Retail: an overview, Challenges for HRM in Retail, Customer Relationship Management: Concept, Types and Application of CRM in Retailing.	12 hrs
Unit IV	Retail Pricing Introduction – Meaning of Retail Pricing - Factors influencing retail pricing - Retail pricing strategies.	10 hrs
Unit V	Contemporary Issues in Retail Management: Role of Information Technology in Retailing, Legal and Ethical Issues in Retailing and Mall Management	12 hrs

Recommended books:

1. Bajaj, C., Tuli, R., & Srivastava, N. V. (2010). Retail management. Oxford University Press.
2. Berman, B. R., & Evans, J. R. (1995). Retail Management: A Strategic Approach. Prentice Hall, New Delhi
3. NJ.David Gilbert, Retail Marketing Management, Pearson Education, New Delhi.

4. Giri,A., Paul P. & Chatterjee S. Retail Management, McGraw- Hills, New Delhi.
5. Levy, M., Weitz, B. A., & Ajay, P. . Retailing Management: McGraw Hill, New Delhi
6. A. J. Lamba, The Art of Retailing, McGraw Hill, New Delhi
7. Swapna Pradhan, Retailing Management, McGraw-Hill, New Delhi
8. Barry Berman, Joel R. Evans, Retail Management: A Strategic Approach, Pearson Publications, New Delhi
9. T. Srinavasa Rao Retail Marketing, Global Vision Publishing House, Delhi
10. Sinha, Piyush Kumar &Uniyal (2010), Managing Retailing, Oxford University Press, New Delhi

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – V
Discipline Specific Elective (DSE)-

ELECTIVE GROUPS
MARKETING AND HRM

Course Title: - Human Behavior at Workplace

Course Code: ----- B5COM2T4

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-2B	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. State the concept of organizational behavior and importance
2. Demonstrate the different levels of behavioural model
3. Identify cognitive components influencing human behavior at work place
4. Explain the basic need hierarchical theory in comparison with other theories
5. List the traits of effective leadership and methods of optimizing the traits
6. Identify the impact of group behavior on labour productivity and efficiency

Unit	Title: Human Behavior at Workplace	60 hrs/sem
Unit I	Organizational Behaviour (OB) – Meaning , Objectives, Importance, Challenges and opportunities of OB, Developing and behavioral model 1 st Level, 2 nd Level, 3 rd Level, Independent and dependent variables, common dependent variable – Productivity absenteeism, deviant workplace behavior.	12 hrs
Unit II	Attitude & Job satisfaction :- Meaning of attitude and its components- affective components, behavioural components cognitive component; moderating variables; major job attitudes, job satisfaction – Meaning measurements; causes of job satisfaction – implications – exit - voice loyalty and neglect. Outcomes of employee satisfaction or dissatisfaction.	12 hrs
Unit III	Motivation concept : Meaning, Definition, features, Theories of motivation : Maslow’s, Two Factor; X & Y contemporary, Equity, Goal setting, ERG, theories, Integrating Contemporary Theories of motivations.	12 hrs
Unit IV	Leadership : Meaning & theories of Leadership – Traits Theories, behavioral theories, Contingency theories; Charismatic Leadership, Transformational Leadership, Arithmetic Leadership.	12 hrs

Unit V	Group Behavior & Conflict Management : meaning, moral types of groups, stages of group development, informal & External Conditions imposed on groups, group decision making, conflict – meaning , causes of conflict types of conflict, process of conflict, management of conflict.	12 hrs
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Recommended books:

1. Sonia Dhingra and Madhu Gaba, Human Behaviour at Work, P Chand and Company, New Delhi
2. John Newstrom, Organizational Behaviour – Human Behaviour at Work, McGraw Hill Publications, New Delhi
3. [Stephen Robbins](#), [Timothy A. Judge](#), [Bruce Millett](#), [Maree Boyle](#) – Organisational Behaviour, Pearson, New Delhi
4. C B Gupta, Organisational Behavior, S. Chand. New Delhi
5. K. Ashwathappa, Organisational Behaviour, Himalaya Publication, Mumbai
6. Reny Dahiya, Human behaviour at Work, Thakur Publications, Ambala.
7. Keita Davis, Human Behaviour at Work, McGraw Hill, MD
8. Gaurav Sankalp, Human Behaviour at Work, Sahitya Bhawan, Agra.
9. Fred Luthens , Organisational Behavior, [McGraw-Hill Education](#), New Delhi
10. Dr. Singh and Nupur Gosain, Human Behaviour at Work, [Psycho Information Technologies](#), Delhi

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com Semester – V
Discipline Specific Electives (DSEs)-
Banking and Insurance

Course Title: - Banking Operations in India

Course Code: B5COM2T5

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSE-1C	Theory	4	4	60hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Understand the concept of Banking entity and types of Banking undertakings
2. Explain the primary and secondary functions of banking organizations
3. Explain various types of deposit accounts and loan accounts available to customers
4. Understand the process of opening a bank account and KYC norms
5. Explain the process of crossing, and effects of cheque bouncer
6. Compute equated monthly installments on loans and advances availed

Unit	Title: Banking Operations in India	60 hrs/sem
Unit I	Concept of bank and banking services – functions - advantages of bank; control of money lenders; classification of banks – commercial, industrial and investment banks; public sector, private sector and co-operative banking; ; foreign banks – reasons and FDI norms; joint ventures with foreign banks;	12 hrs
Unit II	Banking Services – Acceptance of Deposits – types of deposits – fixed, savings, current, recurring deposits, etc; determination of interest rates on deposits – simple and compound interest calculation; annual rates and yield on deposits; loans and advances – types of loans extended – term loans – interest rates – prime lending rates and risk premium; procedure of sanction – CD ratio; security on loans and advances – lien, pledge, hypothecation, and mortgages – merits and demerits; credit rating services in loan appraisal;	12 hrs
Unit III	Non-performing assets: - Meaning and Classification of Non-Performing Assets – Standard, Sub-Standard, Doubtful and Loss Assets – Gross v/s Net NPAs, causes and impact of NPAs on Banking Sector and on Indian Economy; bank failures as a result of NPA- sector-wise, bank-wise and year-wise trends in NPAs in India; measures taken in India –provisioning norms; Debt Recovery Tribunals, One-Time Settlement (OTS); SARFESI or Securitization Act – meaning and objectives and Insolvency and Bankruptcy Code (IBC) – meaning and objectives of IBC; capital infusion;	12 hrs
Unit IV	Regulation of Banking Sector in India – Meaning, objectives and scope of Banking Sector Regulation; Banking Regulation Act , 1949 – origin and main provisions of BRA – licensing, capital, management,, maintenance of accounts; Reserve Bank of India – establishment, objectives and functions; monetary policy – Bank Rate, repo and reverse repo rates – meaning, objectives, and recent trends; Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR) money market	12 hrs

	operations, ombudsman scheme –meaning, objectives and functions; progress of Ombudsman Scheme in India	
Unit V	Banking Sector Reforms – Meaning and objectives of banking sector reforms – history of banking sector reforms in India – Before independence Presidency Bank, Bank of Bombay and RBI; post-Independence – Narasimhan Committee I and II recommendations – deregulation of branch licensing, prudential norms, capital adequacy norms; provisioning rules,	12 hrs

Recommended books:

1. Satishkumar Saha, Indian Banking System, SBPD Publications, New Delhi
2. Indian Institute of Banking and Finance, Banking Regulations and Business Laws, New Delhi
3. Pathak Bharti, Indian Financial System, Pearson, New Delhi
4. L M Bhole and Jitendra Mahakud, Financial Institutions and Markets, McGraw Hill, New Delhi
5. John C Hull, Risk Management and Financial Institutions, Wiley Publications, New Delhi.
6. M S Shetty, Banking Reforms in India, Atlantic Publishers, New Delhi
7. Rose and Hudgins, Bank Management and Financial Services, McGrawHill, New Delhi.
8. H R Machiraju, Modern Commercial Banking, New Age International, New Delhi.
9. Gomez Clifford, Banking and Finance: Theory, Law and Practice, PHI, New Delhi.
10. Jaspal Singh, Financial Technology (FinTech) and Digital Banking in India, New Century Publications, New Delhi
11. Joyeeta Deb, Indian Banking System, Evincepub, New Delhi

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com Semester – V

Discipline Specific Elective (DSE)-

Course Title: - Insurance Law and Practice

Course Code: B5COM2T6

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSE-2C	Theory	4	4	60hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Understand the concept of life insurance and identify life insurance organization
2. Understand the economic role performed by LIC of India
3. Explain the various insurance products sold by LIC
4. Demonstrate the process of premium payment and claim settlement
5. List non-life insurance companies in India
6. Distinguish life and non life insurance businesses
7. State the process of premium payment and claim settlement in non life insurance

Unit	Title: Insurance: Theory and Practice	60 hrs/sem
Unit I	Introduction –Concept and evolution; classification of insurance contracts; insurance v/s assurance; principles of insurance – insurable interest, utmost good faith, proximate cause, subrogation, indemnity, contribution, loss minimization; co-insurance –meaning and objectives, insurance contract; insurance terminology; IRDAI – objectives and regulations; growth of insurance in India	12 hrs
Unit II	Life Insurance – Life Insurance organization; premiums and bonuses; plans-endowment, whole life and money-back policies; retirement plans; annuities, surrender value; group insurance, unit linked insurance plans; claims – on maturity or death; claim settlement procedure; underwriting – structure and processes, financial underwriting – occupational, a vocational and residual risks; concept of reinsurance.	12 hrs
Unit III	General Insurance – Introduction – meaning and functions; general insurance v/s life insurance; types of general insurance – vehicle, health, travel, home, marine, accident, fire, theft, etc; policy documents; claims and procedure of settlement; concept of reinsurance; principle of indemnity and average clause; underwriting; rating and premiums; claims; fire insurance – basic principles and the fire policy; fire hazards and prevention	12 hrs
Unit IV	Marine Insurance – basic concepts; features and types – transit insurance, cargo insurance, Hull Insurance, marine insurance clauses; fundamental principles – absolute honesty, indemnity, etc; marine insurance v/s general insurance; premium calculation; underwriting; types of cover; claims, recoveries.	12 hrs
Unit V	Health Insurance – Introduction – concept, significance and development, health insurance products in India; policy forms and clauses; pricing; regulation and legal aspects of health insurance; customer service in health insurance; reinsurance; Govt Health Insurance Schemes in India – Ayushman Bharat Pradhan Mantri Jan Arogya Yojana, ESI scheme, Suraksha Bima Yojana, Swasthya Bima Yojana, etc; health insurance plans - individual health insurance, family floater insurance;	12 hrs

Recommended books:

1. Dexter Morse, Tackling Insurance Fraud Law And Practice, Informa Law Publisher
2. S.R. Myneni, Law of Insurance , Asia Law House Publisher
3. M N Mishra, Law Of Insurance, Central Law Agency Publisher
4. Rob Thoitys , Insurance Theory And Practice, Routledge Publisher
5. Rakesh Kumar Singh, Souvik Dhar , Law Of Insurance ,Gogia Law Agency Publisher
6. M N Mishra and S B Mishra, Insurance-Principles and Practice, S Chand Publishers, New Delhi.
7. C L Tyagi and Madhu Tyagi, Insurance Law and Practice, Atlantic Publishers, New Delhi
8. Gaurav Varshney, Insurance Laws, Lexis Nexis,
9. Bharat's Insurance Laws, Bharat Law House, New Delhi.
10. Study Material of ICSI on Insurance Law and Practice

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com Semester – V

Course Title: - Research Methodology

Course Code: B5COM 10T1

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC	Theory	3	4	60hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Understand the process of business research and its different application
2. Explain various stages of business research and differentiate pure and applied research methods
3. Develop a suitable sampling method and explain relative merits and demerits
4. Identify sources of information, understand different research methods and apply selected research methods
5. Learn to analyze and interpret both quantitative and qualitative data
6. Develop data analytics skills which would make them meaningful interpretation of the data sets

Unit	Title: Research Methodology	60 hrs/sem
Unit I	Meaning, objectives and significance of research; types of research – basic and applied research, deductive and inductive – diagnostic, descriptive, explorative, exponential, survey, case study, pilot study, research methodology – meaning and objectives; scientific method	12 hrs
Unit II	Sampling Techniques and Methods – Meaning and significance, reasons for sampling; population v/s sampling; sample size and sample error; sampling methods – probability and non-probability sample, simple and stratified random sampling; cluster sampling and multistage sampling, deliberate and convenience sampling, etc.	12 hrs
Unit III	Data collection and sources of data collection – Meaning of data and information types of data; sources of data – primary and secondary sources – questionnaire and interview schedules – time series data and cross sectional data; published data – Government reports, stock exchanges data, SEBI reports, annual accounts of companies, etc	12 hrs
Unit IV	Data Analysis and Interpretation - Meaning of analysis and interpretation; hypothesis testing – meaning and types of hypotheses; testable hypotheses – meaning and importance; construction of testable hypotheses; testing of hypothesis – parametric and non-parametric; statistical tools – student t-test, mean, median, mode, standard deviation, variance, correlation and regression.	12 hrs
Unit V	Report Writing – Meaning of report, features and significance; qualities of good report; types of report – interim and final reports; contents of reports/layout of research report; process of report writing and submission	12 hrs

Recommended books:

1. C R Kothari and Gaurav Garg, Research Methodology, Himalaya Publishing House, New Delhi
2. Ranjit Kumar, Research Methodology, Sage Publications, New Delhi
3. Ashreet Acharya and Anamika, A Beginner's Guide to Research Methodology, Legis Orbis, Delhi

4. Deepak Chawla and Meena Sondhi, Research Methodology, Vikas Publishing House, New Delhi
5. Panneerselvam, Research Methodology, Pearson Publication, New Delhi
6. Krishnaswamy, Sivakumar and Mathirrajan, Management Research Methodology, Pearson Publication, New Delhi
7. Pagadala Suganda Devi, Research Methodology, Notion Press, Chennai
8. B N Gupta and Nitin Gupta, SBPD Publications, New Delhi
9. Bhuvaneshwari Dash, Gangele, Srivastav and Tamijselvan, The Advanced Research Methodology, A G Publishing House, Bhopal
10. Sam Daniel and Aroma Sam, Research Methodology, Kalpaz Publication, New Delhi

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.COM
PROGRAMME
VI SEM

B.Com. Semester – VI

Discipline Specific Course (DSC)-

Course Title: - Cost Accounting – II

Course Code: -- B6COM1T1

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Explain the reasons for preparation of reconciliation statement
2. Identify steps involved in determining cost in job costing
3. State uses of contract costing and measurement of profits of incomplete contracts
4. Identify industries where the applicability of process costing is possible
5. Explain the determination of cost under service costing
6. Identify the cost classification on the basis of behavior
7. Demonstrate the managerial uses of break-even analysis
8. Graphically state the computation of break-even point

Unit	Title: Cost Accounting – II	60 hrs/sem
Unit-I	Reconciliation of Cost and Financial Accounts: systems of maintaining books of cost accounts – integral and non-integral; profits of financial and cost accounts under non-integral system – reasons for variation in profits and reconciliation statement; Concepts of Financial Book Profits and Cost Book Profits; reasons for variation in two profits; need and reasons for reconciliation; Preparation of reconciliation statement.	12hrs
Unit – II	Costing Methods: Output costing, Job costing and Contract costing: Output costing, meaning, application and cost procedure; problems relating thereto; Job Costing – meaning, application and cost procedure; problems relating thereto; Contract Costing – meaning, application and accounting treatment; job costing v/s contract costing; measurement of WIP and profits on incomplete contracts; cost plus contracts.	12hrs
Unit –III	Costing Methods: Process Costing: Process Costing – meaning, features and application; job costing v/s process costing; process cost accounts – types of losses – waste, scrap, spoilage and defectives, treatment of normal loss, abnormal loss and gains; inter-process profits; accounting for joint and by-products – meaning and features of joint and by-products; apportionment of joint costs; further processing – incremental approach	12hrs
Unit –IV	Costing Methods:: Service Costing – meaning, features and classification of service costing; operating costing – meaning and application; cost unit in operating costing; classification of cost; preparation of cost sheet of transportation, boiler house and canteen organization.	12hrs
Unit –V	Marginal Costing – meaning, definitions, features, application, merits and demerits of marginal costing; marginal costing v/s absorption costing; Cost-Volume-Profit Analysis – meaning and assumptions; Break Even Point and BE Analysis; Contribution Margin Ratio (Profit –Volume	12hrs

Ratio), Margin of Safety and angle of incidence, BE Charts, Managerial Application of CVP Analysis – pricing, make or buy, key factor and sales mix decisions;
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Recommended books:

1. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi
2. M N Arora, Cost and Management Accounting, Vikas, New Delhi
3. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Ravi M. Kishore, Cost accounting, Taxmann Publications, New Delhi Publications
5. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
6. M C Shukla, Cost Accounting – Text and Problems; S Chand, New Delho
7. V K Saxena and C D Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, New Delhi
8. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson education New Delhi
9. Jawahar Lal, Seema Srivastava and Manisha Singh, Cost Accounting – Text, Problems and Cases, McGrah Hill, New Delhi
10. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – VI

Discipline Specific Course (DSC)-

Course Title: - Income Tax Law and Practices – II

Course Code: ----- B6COM 1T2

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-2	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Understand the concept of set-offs and carry forward of losses as per tax laws
2. Distinguish between short-term and long-term capital gains and tax liability on both the incomes
3. Classify the investment avenues provided to minimize the capital gain taxes
4. Identify the tax deductions available to individual assesses and others
5. Understand the structure of administration of tax laws in India
6. Compute the total tax liabilities of individuals of with different levels of incomes

Unit	Title: Income Tax Law and Practices – II	60 hrs/sem
Unit I	Capital Gains and Income from Other Sources: Meaning and types of capital assets; transfer, cost of acquisition, cost of improvement, selling expenses, and treatment of advance money received, computation of capital gains and exemptions; Practical Problems; Computation of Income from other Sources: Specific Income, deductions, grossing-up, practical problems.	12 hrs
Unit II	Set off and Carry Forward of Losses and Unabsorbed Expenses: Inter Source adjustment and inter head adjustment of losses; carry forward and set off of losses of house property, concept of business and speculation losses and taxation issues; practical problems.	12 hrs
Unit III	Deductions from Gross Total Income: Deductions in respect of certain payments; specific deductions in respect of income; deductions in respect of donations for expenditure under CSR; Rebates and reliefs: Deductions available to individuals under sections 80 C to 80 U; computation of total income; practical problems.	12 hrs
Unit IV	Assessment of Individuals: computation of total income and tax payable by an individual under the alternative tax regime under the Income Tax Act, 1961; practical problems; assessment of Partnership firms: Assessment of firms-provisions of Sections 184 and 40(b); computation of book profits; set off and carry forwards; computation of total income of firms; practical problems.	12 hrs
Unit V	Advance tax, tax deduction at source, and tax collection at source; provisions for filing return of income and self-assessment,	12 hrs

Recommended books:

1. V P Gaur, D B Narang, Puja Gaur and Rajeev Puri, Income Tax – Law and Practice, Kalyani Publishers, New Delhi
2. Naveen Mittal, Principles of Income Tax Law and Practice, Cengage, New Delhi
3. Jain, Gupta, Agrawal and Sanjeev Thakur, Income Law and Accounts, Scorer Guru Publications, New Delhi

4. Girish Ahuja and Ravi Gupta, Practical Approach to Income Tax, Commercial Law Publishers, New Delhi
5. Srinivasan, Income Tax – Law and Practice, Vijay Nicole Imprints, Delhi
6. R G Saha and Sanjay Chhabria, Income Tax Law and Practice, HPH, Mumbai
7. Monika Tushir Bohra, Income Tax Law and Practice, JSR Publishing House, Delhi
8. T. N. Manoharan – Direct Taxes, Snow White Publications, Mumbai
9. H C Mehrotra and S P Goyal, Income Tax – Law and Practice, Sahitya Bhawan Publications, Agra
10. B B Lal and N Vashist, Income Tax – Law and Practice,

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – VI

Discipline Specific Course (DSC)-

Course Title: - Principles of Auditing

Course Code: ----- B6COM1T3

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-3	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Explain the concept of audit and its objectives
2. Describe qualifications, appointment, reappointment, termination and rotation of auditor/firms
3. Distinguish between auditing and accounting
4. Identify the process and procedure of auditing
5. Explain vouching and value of vouchers in accounting and auditing
6. Describe the records and documents to be verified for assets, liabilities, revenues and expenses
7. Explain responsibilities of auditor for preventing frauds and suggesting methods to stop
8. Explain value of clean and comprehensive audit report and its filing with regulators

Unit	Title: Principles of Auditing	60 hrs/sem
Unit I	Meaning and objectives of auditing; nature and scope of auditing; basic principles and techniques of auditing; Classification of audit; Audit in computerised environment. Qualifications and disqualifications; appointment and rotation, removal, remuneration, rights, duties and liabilities of Auditors. qualities of good auditor; list of auditing standards; impact of IT on auditing	12 hrs
Unit II	Internal Control and Audit Procedures- Audit planning and documentation; audit evidence; audit sampling, internal check, internal control, and internal audit; external auditor's responsibilities for the audit;	12 hrs
Unit III	Vouching and Verification Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash and Bank, Purchase and Sales; Verification of Assets and Liabilities; Inventory Valuation.	12 hrs
Unit IV	Audit Evidence and Audit Documentation - Concept of Audit Evidence – nature, sufficiency and appropriateness of audit evidence – evaluation of audit evidence; audit procedures for obtaining evidence; evaluation of audit evidence; audit documentation – concept of audit documentation, nature and purpose, form, content and extent of audit documentation; different types of audit documentation; reasonableness analysis – concept and significance; tolerable difference	12 hrs
Unit V	Audit Report and Special Audit - Contents and types of audit report, Qualified and Unqualified report; National Financial Reporting Authority. Special Audit: Banking and Insurance company; Forensic Audit.	12 hrs

Recommended books:

1. B N Tandon, et al., A Handbook of Practical Auditing, S Chand & Company, New Delhi.
2. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand, New Delhi

3. T R Sharma, Auditing, Sahitya Bhawan Publications, Agra
4. Pankaj Kumar Roy, Auditing and Assurance, Oxford University Press, New Delhi
5. S K Basu, Auditing: Principles and Techniques, Pearson Education, New Delhi.
6. Ashok Sharma, Auditing, FK Publications, New Delhi.
7. Guumurthy et.al., Auditing Principles and Practice, Charulatha Publications, Chennai
8. Saxena and Saravanvel, Practical Auditing, Himalaya Publishing House, Mumbai.
9. Kurt Pany, Auditing, McGraw Hill, New Delhi.
10. L K Shukla, Auditing – Principles and Practice, Taxmann, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – VI
Discipline Specific Elective (DSE)-

ELECTIVE GROUPS
FINANCE AND ACCOUNTS

Course Title: - Management of Financial Services

Course Code: ----- B6COM2T1

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1A	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Understand the concept of financial services and its significance.
2. Classify financial services and state their unique features
3. Explain role and operation of mutual funds in India
4. List out various schemes developed by mutual fund organization
5. Discuss the growth and development in leasing industry in India and methods of evaluation of leases.
6. Explain the process of credit rating of debt securities and institutions in India
7. Understand the concept of factoring and its application
8. Identify the significance of lease financing in the growth of economies

Unit	Title: Management of Financial Services	60 hrs/sem
Unit I	Introduction: Financial Services – meaning, nature, characteristics and types of financial services; developing financial services; role of financial services industry in economic growth; growth of financial services in India; regulation of financial services.	12 hrs
Unit II	Mutual Funds – Meaning, definition, objectives, and development of mutual funds in India mutual fund schemes – equity, debt and balanced; fund of funds; open and close-ended schemes and other schemes ETFs – Gold ETFs – establishment of mutual funds in India – functions and responsibilities of Asset Management Schemes – types of mutual fund organizations in India – public, private and foreign; Computation of Net Asset Value (NAV) and Pricing of Units – Meaning, computation, factors affecting NAV, Pricing of Units – Fees and Expenses; Investment Management and Advisory Fees, -initial expenses, recurring expenses and total expenses; management expense ratio,	12 hrs
Unit III	Lease Financing: Meaning, features, types, advantages and disadvantages of leasing; leasing v/s instalment sale; leasing v/s borrowing; evaluation of lease finance from the point of lessor and lessee; tax, legal and accounting aspects; AS – 19 on leasing;	12 hrs
Unit IV	Depository Services and Credit Rating: Meaning, objectives and significance of depository services; dematerialization v/s rematerialization; process of dematerialization; origin and growth of depository services in India – NSDL and CDSL – functions; depository participants . Credit Rating – Meaning, objectives and	12 hrs

	significance of credit rating; origin and growth of credit rating in India, process of credit rating; information required ; rating agencies in India and symbol used; International Rating Agencies advantages and disadvantages; rating of individuals; difficulties in equity rating	
Unit V	Factoring: Meaning, objectives and types of factoring services; cost and benefit analysis of factoring services; factoring v/s bill discounting; factoring v/s forfeiting; origin and growth of factoring services in India – public and private sector agencies; RBI Committee recommendations on factoring; international factoring – meaning and importance; reasons for slow growth of factoring in India; factoring as a source of finance for SMEs in India; extent of working capital financing through factoring.	12 hrs

Recommended books:

1. M Y Khan, Financial Services, McGraw Hill, New Delhi.
2. L M Bhole and Jitendra Mahakud, Financial Institutions and Markets, McGraw Hill, New Delhi.
3. Siddhartha Sankar Saha, Indian Financial System – Financial Markets, Institution and Services, McGraw Hill, new Delhi.
4. Guruswamy, Financial Services, TMH, New Delhi.
5. Ramesh Babu, Financial Services in India, Concept Publishing House, New Delhi.
6. Rajesh Kothari, Financial Services in India, Sage Publications, New Delhi.
7. T Siddaiah, Financial Services, Pearson Education, New Delhi.
8. Tripathy, Financial Services, PHI, New Delhi.
9. Padmalatha Suresh and Justin Paul, Management of Banking and Financial Services, Pearson Education, New Delhi.
10. Joseph Anbarasu and Others, Financial Services, Sultan Chand & Sons, New Delhi.
11. Batra G S and Batra B S, Management of Financial Services, Deep and Deep Publications, New Delhi.
12. Srivatsav R M, Indian Financial System, Rishi Publishers, Hyderabad.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – VI

Discipline Specific Elective (DSE)-

ELECTIVE GROUPS

Finance and **Accounts** Group

Course Title: - Government Accounting

Course Code: ----- B6COM2T2

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-2A	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Understand the relevance and complexity of governmental accounts
2. Explain the classification of governmental accounts
3. Identify the governmental budgets, deficits, grants, etc
4. Classify the governmental incomes and expenditure
5. Prepare the governmental accounts by collecting accounts either from ULBs or PRIs
6. Analyse the recent budgets of Central and State Governments
7. Understand the need, process and elements of governmental audit

Unit	Title: Government Accounting	60 hrs/sem
Unit I	Introduction – Government Accounting (GA) – meaning, definition, nature and significance; features of government accounting; functions and objectives of GA; government accounting v/s commercial accounting; general principles of GA– expenditure classification, period of accounts, cash basis, revenue recognition principle, cost principle, matching principle, full disclosure principle and objectivity principle; classification – GA, Municipal Accounting, Panchayat and Other Local Governing Bodies (ULBs)	12 hrs
Unit II	Basic structure of GA - period of accounts, cash basis; currency of recording; Three Forms of GA – fund accounting, budgetary accounting and proprietary accounting; Fund Accounting – meaning, definitions and objectives; nature of fund accounting; types of funds – Consolidated Fund, Contingency Fund and Public Accounts of India; sectors and sub-sector accounts;	12 hrs
Unit III	Government Accounting and Reporting – basic rules – Controller General of Accounts (CGA); - principal accounting advisor – role and functions and duties; preparation of monthly and annual accounts under Article 150 of the Constitution; use of IT in government accounting; Comptroller and Auditor General of India – introduction – role, functions and duties of C&AG; powers of C&AG; audit of government companies; laying of reports in relation to accounts of government;	12 hrs
Unit IV	Department of Expenditure - nodal department; public financial management system; finance commission and Central Pay Commission role and functions of Department of Expenditure; - Personnel and Establishment Division, Public Finance (States) and Public Finance (Central) Divisions, Office of CGA, office of Chief Advisor Cost and Central pension Accounting Office; Public Accounts Committee (PAC) – meaning, origin, creation, constitution of PAC and role of PAC;	12 hrs

Unit V	Government Accounting Standards – Establishment of Government Accounting Standard Advisory Board – GASAB – constitution, objectives and functions; structure of GASAB; responsibilities of GASAB; accounting standards issued by GASAB – IGAS 1,2,3,7 etc – guarantees given by government, accounting and classification of grants-in-aid; loans and advances made by government; Indian Government Financial Reporting Standards – IGFRS 1,2,3,4,5,	12 hrs
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Recommended books:

1. S R Myneni, Government Accounts and Audit, New Era Law Publication, Delhi
2. Sharma and Agrawal, Principles and Practice of Accounting, Taxmann Publications, New Delhi,
3. R Ramanathan, Government Accounting: Principles and Practoces; Allahabad Law Agency, New Delhi
4. M P Gupta, Government Accounting and Control, Ashish Publishing House, Delhi
5. Bruce Chase, Fundamentals of Governmental Accounting and Reporting, Wiley Publications, New Delhis
6. Koleade Oshisami, Government Accounting and Financial Control – Principles and Practice, Spectrum Books
7. Frederic Bogul, Handbook of Government Accounting, Routledge.
8. Ruppel Warren, Government Accounting Made Easy, John Wiley and Sons, New Delhi
9. Muthuswamy, Brinda Sanjeeva, Swamy Government Accounting Rules – 1990-2024, Swamy Publication.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – VI

Discipline Specific Elective (DSE)-

ELECTIVE GROUPS MARKETING AND HRM

Course Title: - Customer Relationship Management

Course Code: ----- B6COM2T3

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1B	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Explain the relevance of CRM in contemporary business world.
2. Identify the value and types of CRM
3. Understand meaning of relationship and its quality
4. Explain the process involved in building CRM strategies
5. Substantiate the basic concept of customer portfolio management and development of such portfolio
6. Understand the concept of value from customer perspective

Unit	Title: Customer Relationship Management	60 hrs/sem
Unit I	Concept and significance of Customer Relationship Management; Firm and customer motivations for relationships; Customer Profiling and Total Customer Experience; Database marketing; Customer life cycle and customer lifetime value; Customer acquisition, retention and development; Customer Satisfaction; Customer Loyalty- Customer loyalty management, Campaign Management.	12 hrs
Unit II	Technological Tools for CRM and Implementation : Customer related data bases and its development and maintenance; Data Mining for CRM - Some Relevant Issues; Changing Patterns of e-CRM Solutions in the Future; Sales force automation (SFA); E-CRM.	12 hrs
Unit III	Planning and implementing CRM Projects – Meaning and motives of CRM, CRM Implementation – Develop CRM strategy, build CRM foundations, specify needs and select partner, implement the project & evaluate the performance; Developing, managing and using Customer Relation Databases – Meaning of Customer Relation Databases – Importance of high quality; issues involved; data interpretation, data warehouses & data mart.	12 hrs
Unit IV	Customer Portfolio Management (CPM) – Meaning of Portfolio – basic principle of CPM – Market segmentation; sales forecasting, ABC Costing, life time value estimation; data mining – Meaning of data mining; clustering, decision–tree, neural networks; Customer Portfolio models.	12 hrs
Unit V	Creating value for customers – Meaning of Value, Sources of Customer value;- Value from products, value from services, value from processes, Value from people, Value from physical evidence, value from customer communication, value from channels, Managing customer lifecycle: - Customer acquisition, retention and development	12 hrs

	Relevance of CRM for Hospitality Services; Customer Relationship Management in Banking and Financial Services; CRM in Insurance; The Past, Present and Future of CRM; Emerging issues in CRM.	
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Recommended books:

1. Peeru Mohamed and A. Sagadevan, Customer Relationship Management, Vikas Publication, New Delhi.
2. M.V. Kulkarni, CRM, Everest Publications House, New Delhi.
3. Kavita, CRM, Orange Books Publications, New Delhi.
4. Picha Sinha and Nishi Tripathi, CRM, Blue Rose Publishers, New Delhi.
5. Francis Buttle and Stan Maklan, CRM, Generic Publications.
6. Jagadish Sheth, Atul Parvatiyar and Shainesh, CRM, McGraw Hill Education, New Delhi.
7. Paul Greenberg, CRM, McGraw Hill Education, New Delhi.
8. Knox, Maklam, Payne, Peppard & Ryals, CRM, Routledge.
9. Pallavi Kapooris, CRM, Idea Publishing.
10. Trupti Sandeep and Thorat, Customer Relationship Management in Hospitality, Ajanta Prakashan.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com Semester – VI

Discipline Specific Elective (DSE)-

Course Title: - Organization Change and Development

Course Code: B6COM2T4

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSE-2B	Theory	4	4	60hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Explain the necessity of organizational change and developments
2. Identify the characteristics of learning organizations
3. List the causes for resistance and effective methods to overcome
4. Identify the characteristics of effective change programme
5. Distinguish organizational change and development
6. Assess the impact of technology on organizational development

Unit	Title: Organization Change and Development	60 hrs/sem
Unit I	Meaning of Change; Stimulative force, change agent – planned and unplanned change, models of organizational change – Lewin’s Three-Step Model; Change Management – why change; Organizational Change Management v/s Change Control; Scope of OCM; resistance to change – individual factors and organizational factors; identifying resistance; techniques to overcome resistance.	12 hrs
Unit II	Change Programmes: Effectiveness of change programmes; change process, job redefined; socio-technical systems; shared values and challenges; change impact and risk management	12 hrs
Unit III	Organizational Development – meaning, objectives, nature, scope and importance of organizational development – phases of OD; Theories of OD; implementation of organizational development	12 hrs
Unit IV	Organizational Development – Intervention – Human Process Intervention, structure of technological intervention, strategy intervention; sensitivity training; survey feedback, process consultation – team building, inter-group development, innovation and learning organization	12 hrs
Unit V	Learning Organizations – Meaning – features, nature and improvements of learning organization – types of learning organizations – single loop learning, double loop learning and Deutro learning; cognitive learning styles, stages of learning, methods of learning, learning v/s unlearning and relearning	12 hrs

Recommended books:

1. Kondalkar, Organizational Effective and Change Management, Pearson, New Delhi
2. French and Bell, Organizational Change and Development, McGraw Hill, New Delhi
3. Dipak Bhattacharya, Organizational Change and Development, Oxford University Press, New Delhi
4. Vijaya Rao, Prakash and Sandeep Kumar, Organizational Change and Development, Notion Press, New Delhi
5. Ricardo Chiva, Change and Development in Organizations, Routledge
6. Allan Ramdhony and Christoph Thiele, Managing Organizational Change, Sage Publications, New Delhi.
7. Nilakant and Ramnarayan, Managing Organizational Change, Sage Publications, New Delhi
8. E J Sama, Leadership Challenges in Managing Organizational Change, White Falcon Publishing, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – VI

Discipline Specific Elective (DSE)-

ELECTIVE GROUPS BANKING AND INSURANCE GROUP

Course Title: - Contemporary Banking in India

Course Code: ----- B6COM2T5

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1C	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Explain the structure of Banking in India and describe the types of banks
2. Identify the main functions of RBI
3. Demonstrate the effects of monetary policy issued by RBI
4. Explain provisions of Banking Regulations Act affecting the routine working of commercial banks
5. Distinguish the cost and benefits of commercial and other ways of borrowing
6. Explain the of capital adequacy requirements and provisioning norms for risk adjusted assets.
7. State the influence of digital banking.

Unit	Title: Contemporary Banking in India	60 hrs/sem
Unit I	Financial Risk Management in Banks in India – meaning and definition of risk – effects on operational strengths and value; types of risk – financial risk – credit – meaning and importance; market, operational, liquidity, reputation and systematic risks; measurement methods – standard deviation, Sharpe Ratio, Beta, Value at Risk (VaR), Conditional Value at Risk (CVaR), R-squared, etc – meaning and merits; key risk indicator (KRI) – meaning and indicators	12 hrs
Unit II	Financial Risk Management in Banks in India – Risk Management in Banks – meaning and importance; process and structures – identify, assess and mitigate; CAMELS Rating System – meaning and components - Capital Adequacy, Assets Management Capability, Earnings, Liquidity and Sensitivity; working of CAMELS Rating System;; BASEL – III norms – meaning and objectives – key principles of BASEL – III – minimum capital requirements, leverage ratios and liquidity requirements; impact of BASEL-III; Capital Adequacy Ratio (CAR) – meaning and purpose; Tier-I and Tier-II Capital and Risk-Weighted Assets; formula and calculation; Asset-Liability Management – meaning, objectives, scope, significance, merits and demerits; process of ALM; ALM Models	12 hrs
Unit III	Technology in Banking Sector in India – Need and development – core banking development – meaning, merits and demerits; internet banking g- meaning and significance – mobile banking – digital payments systems – RTGS, NEFT, UPI, etc, Artificial Intelligence (AI in Banking Sector – block chain technology, cloud computing, user-centric mobile banking apps, fortified cyber security measures; digital infrastructure-Infrastructure as a Service(IaaS); cyber security services; surveillance and Managed Data Center Services	12 hrs

Unit IV	Recent Developments in Banks: Mergers in Indian Banks – meaning and classification of mergers; motives – synergies – bank mergers – reasons; impact of bank mergers; payments bank – meaning, objectives and scope in India; payments bank v/s commercial banks; regulation of payments; small finance banks – meaning, objectives and establishment; small finance banks v/s commercial banks	12 hrs
Unit V	Non-Banking Financial Corporations in India (NBFC) : Meaning, objectives, functions and scope; classification; schemes of savings and lending – term loans and secured loans – regulation of NBFC in India – NPA and measures; growth and development of NBFC in India; Co-operative Banks – meaning, objectives, functions, scope, establishment and structure; Urban Co-operative Banks – meaning and objectives	12 hrs

Recommended books:

1. R K Arora, Financial Risk Management, Wiley Publications, New Delhi.
2. Joel Bessis, Risk Management in Banking, Wiley Publications, New Delhi
3. Pathak Bharti, Indian Financial System, Pearson, New Delhi
4. L M Bhole and Jitendra Mahakud, Financial Institutions and Markets, McGraw Hill, New Delhi
5. John C Hull, Risk Management and Financial Institutions, Wiley Publications, New Delhi.
6. Rose and Hudgins, Bank Management and Financial Services, McGrawHill, New Delhi.
7. H R Machiraju, Modern Commercial Banking, New Age International, New Delhi.
8. Gardener Mills and Cooperman, Managing Financial Institutions, Cengage Learning, New Delhi.
9. Muralidharan, Modern Banking–Theory and Practice, PHI, New Delhi.
10. Timoti Kochand Mc-Donald ,Bank Management, Cengage Learning, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – VI
Discipline Specific Elective (DSE)-

ELECTIVE GROUPS
BANKING AND INSURANCE GROUP

Course Title: - Insurance Sector in India

Course Code: ----- B6COM2T6

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-2C	Theory	4	4	60 hrs.	3hrs.	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. State the concept of insurance and assurance and distinguish them
2. Describe the structure of insurance in post-liberalization period
3. Identify the causes for poor penetration level of insurance in rural India
4. Identify recent reforms in insurance sector in India
5. Describe the role and functions of IRDAI
6. List the process of claim settlement in general insurance

Unit	Title: Insurance Sector in India	60 hrs/sem
Unit I	Insurance Regulatory Development Authority of India (IRDAI): Establishment, features, objectives, functions; regulations relating to insurance industry. Role of IRDAI in insurance sector, KYC compliance; Rights and duties of IRDAI; Types of Policies Regulated by IRDAI; IRDAI v/s SEBI.	08
Unit II	Insurance Industry in India: An overview – objects, market development and analysis; evolution of insurance in India-market size; Indian insurance market – insurance penetration and density, Public Sector and Private Insurance Companies; classification; reasons for reforms in insurance sector; benefits and effects of reforms; new insurance products; insurance reach; cost and benefits of insurance.	14
Unit III	Rural Insurance in India: Meaning, objectives and significance; features of rural insurance in India; types of rural insurance business – personal insurance, livestock insurance, crop insurance, poultry insurance, etc; growth of rural insurance in India.	14
Unit IV	Micro-Insurance: Meaning, objectives and significance; growth of micro- insurance in India; micro-insurance policies; forms of micro-insurance; IRDA regulations relating to micro-insurance.	12
Unit V	Appraisal of Investment and Financing Policies of Insurance Companies in India: Life Assurance Fund – statutory requirements, investment norms, trends in investment pattern; investment in stocks, debentures and government securities; capital market and money market role of insurance companies in India..	12

Recommended books:

1. Sethi and Bhatia, Elements of Banking and Insurance, PHI, New Delhi.
2. Palande, Shah and Lunawat, Insurance in India, Sage Publications, New Delhi.
3. Tripathy and Pal, Insurance Theory and Practice, PHI, New Delhi.
4. Rejda, Fundamentals of Risk and Insurance, Pearson Education, New Delhi.
5. Franklin and Gephart, Principles of Insurance, Macmillan Publications, New Delhi.
6. Rob Thoyts, Insurance Theory and Practice, Routledge, New York.
7. Pollard and Zehnirith, General Insurance, Cambridge University Press, UK.
8. Prabhu Ghatе, Micro-Finance in India, Sage Publications, New Delhi.
9. Mukharjee and Ghosh, Rural Insurance, ICFAI University Press, Hyderabad.
10. IRDA Act, 1999–Universal Law Publishing Company, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. Semester – VI

Compulsory

Course Title: - INTERNSHIP

Course Code: ----- **B6COM2T10**

Course Title: INTERNSHIP	Course Credits: 3
Total Contact Hours: 42	Duration of ESA:
Formative Assessment Marks: 20	Summative Assessment Marks: 80

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

Education must generate skills to students to obtain gainful employment in this connection internship become essential through the program the students is place in look – alike business condition and provides on the job training the course as the following outcomes.

1. Understand the real business conditions in decision making
2. Explain the difference between class room learning and business reality
3. Learn the art of communicating with real workers.

Title: INTERNSHIP	
Instructions:	
	<p>In this module, the student can select any particular topic and undergo internship on the topic chosen in any business unit. The unit could be government or non-government, small business or large; manufacturing, trading or services. The objective being the student should undergo internship for the period. The topic for internship may be from any courses studied :</p> <ol style="list-style-type: none"> 1. Financial Accounting 2. Cost Accounting 3. Income Tax 4. General Management 5. Marketing Management etc. <p>The internship is done in consultation with the teacher allotted to the student. Detailed theoretical understanding of the concepts is also required to complete the internship</p>
	<p>The local area is scouted for the availability of suitable business organizations. The list of business units in the local area may be prepared by visiting the District Industries Centre or Chambers of Commerce. MOU or any other means of communication may be used to accommodate the students of the college interested</p>

	in internship. If cost accounting area is selected for internship, the student learns during the period of internship the skills or art of managing the cost in real business situation.	
	A report is submitted to the college detailing one's experience in internship. The report must be finalized in consultation with the guide and for its evaluation. The viva be held for 20 marks	

Recommended books:

1. The selection of text books depends on the topic chosen for internship chosen.

Pedagogy

1. Select the topic for internship and visit the unit selected
2. Hold the regular discussion with the employees or managers
3. Visit libraries for collecting reports submitted in previous years.
4. List out the number of chapters created in the report.

Summative and Formative Assessment	
Summative Assessment	Marks
Internship Report Evaluation	35
Presentation	45
Formative Assessment	20
Report Evaluation by the guide and Viva Voce	
Total	100 Marks

(NOTE: In view of practical difficulties in internship, the students may opt the following alternative)

B.Com. Semester – VI

Compulsory

Course Title: - Financial Analysis Report (Project)
Course Code: ----- B6COM2T11

Course Title: Financial Analysis Report (Project)	Course Credits: 3
Total Contact Hours: 42	Duration of ESA:
Formative Assessment Marks: 20	Summative Assessment Marks: 80

✓ **Course Outcomes (COs):**

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

In view of practical difficulties in internship, the student may be given the option of preparing a report on financial analysis. This report does not demand internship.

1. Explain the art of analyzing the financial statements
2. Understand the process of interpretation of financial reports
3. Explain various tools of financial analysis

	Title: Financial Analysis Report (Project) instructions	
	In this unit, the student will have to select a suitable company listed either on BSE or NSE. These are national level exchanges with large number of listed companies. A proper unit for study must be selected based on topic of interest and in consultation with college internal guide	
	The relative merits and demerits of different analysis tools must be studied thoroughly and one of the tools may be used for financial analysis report. For example, if common-size statement approach is used, its modalities for preparation as well as presentation must be studied and the statement be prepared. The period of study, type of data, type of analytical tools, etc must be decided in consultation with internal guide	
	<p>The final analysis report be prepared with brief write-up on the topic chosen. The report may be structured in to five parts or section:</p> <ol style="list-style-type: none"> 1. Introduction 2. Conceptual framework 3. Description of sample/unit seleted for study 4. Analysis and interpretation of data 5. Findings and suggestions <p>The report must be typewritten with standard margin rules and three final copies of report should be submitted to the Principal of the Institution for evaluation.</p> <p>The project report must be evaluated by internal guide and external expert called by the college from nearby colleges. Recent guidelines may be followed strictly with regard to the report</p>	

Recommended books:

1. The selection of text books depends on the area of internship chosen. The selection of reference books depends on the area of study selected.

Summative and Formative Assessment	
Summative Assessment	Marks
Project Report Evaluation	35
Presentation	45
Formative Assessment	20
Report Evaluation by the guide and Viva Voce	
Total	100 Marks

QUESTION PAPER PATTERN

Question Paper Pattern for 80 marks	
SECTION – A	
Q 1 TO 10: 10 questions to be given – all compulsory questions- Each question to carry 2 marks	20 marks
SECTION – B	
Q 11 to 15 – 5 questions to be given and 3 to be answered. Each question to carry 5 marks. In case of problem oriented courses, Section - B to include two theory and 3 problems)	15 marks
SECTION – C	
Q 16 to 20 – 5 questions to be given and 3 to be answered. Each question to carry 15 marks. In case of problem oriented courses, Section - C to include two theory and 3 problems)	45 marks
	80 marks

Question Paper Pattern for 40 marks	
SECTION – A	
Q 1 TO 5: 5 questions to be given – all compulsory questions- Each question to carry 2 marks	10 marks
SECTION – B	
Q 6 to 8 – 3 questions to be given and 2 to be answered. Each question to carry 5 marks. In case of problem oriented courses, Section - B to include one theory and 2 problems)	10 marks
SECTION – C	
Q 9 to 11 – 3 questions to be given and 2 to be answered. Each question to carry 10 marks. In case of problem oriented courses, Section - C to include one theory and 2 problems)	20 marks
	40 marks