Pacific College Affiliated to
Mohanlal Sukhadia University, Udaipur

Course Curriculum of
Bachelor of Commerce Programme

(Semester Scheme)

According to NEP-2020

B. Com. (Three Years Degree Programme)

Session 2026-27

B. Com. Programme

1. **Eligibility for Admission:**

   A candidate passing senior secondary examination (10+2) from Board of Secondary Education, Rajasthan or an examination recognised as equivalent thereto, with at least 48 percent marks in aggregate shall be eligible for admission to B.Com

2. **Courses of the Study:**

   The curriculum of B.Com and is suitable mix of Discipline Core Courses, Discipline Elective Courses, Ability Enhancement and Skill Enhancement Courses. In three years B. Com. Programme student has to qualify 120 credits and in case of four years 172 credits has to be qualified. The structure of course of study is given in the Table 2.

3. **Credit**:

   Lecture Course:One credit would mean equivalent of 15 periods of 60 minutes each. For example a six-credit course in semester means four one-hour lectures per week. In a semester of 15 weeks duration, six-credit lecture course is equivalent to 90 hours of teaching including tutorials.

   Practical Courses / Skill Enhancement Courses/ Vocational (Computer lab based practical, workshop, field visit, seminar etc.): One credit would mean equivalent of 30 periods of 60 minutes each.

4. **Medium**:

   Medium of instruction and examination shall be both Hindi and English.

5. **Attendance:**

   A candidate shall be required to attend minimum 75% of the classes held in each paper including tutorial and practical, if any. A candidate failing to satisfy the requirement of attendance in one or more papers shall be detained from appearing at the main and internal examination. For students participating in sports /cultural event / NCC camps etc. during a particular semester, the maximum number of days of absence shall not exceed 8 days. Any waiver in this context shall be on the recommendation of the Dean – Students Welfare or professor in charge or principal and the student will be required to apply in advance for the leave to concerning authority and after completion of programme a certificate of attended programme has to be submitted.

6. Levels of awards: Multiple Entry-Exit Rules

Table 1: Multiple Exit-Entry Rules (Semester System)

Exit Point	Award	Condition	Entry Point
After Completion of Two Semesters	UG Certificate in Commerce	Complete one Vocational course of 4 credit in summer vacation after successful completion of first Year	A student who Exit with UG certificate is permitted to re-enter within three years to complete graduation
After Completion of Four Semesters	UG Diploma in Commerce	N. A.	A student who Exit with UG Diploma is permitted to re-enter within three years to complete graduation
On Successful Completion of Six Semesters	B. Com.	N.A.	N.A.

7. Award of Division:

First Division	:	Aggregate 60% or more marks.
Second Division	:	Aggregate48% or more but less than 60% marks.
Third Division	:	Aggregate36% or more marks but less than 48% marks.

8. System of Examination

- **For Theory Papers**

External Examination Scheme (80Marks) For a question paper carrying maximum 80 marks, the structure will be as follows: The first section, SECTION- A, carrying maximum 20 marks will have 10 short answer type (not exceeding 50 words each) questions. Each question will carry 2 marks. The second section, SECTION-B, carrying maximum 40 mark will have 10 medium answer type questions (which requires answers not exceeding 250 words), two from each Unit. Out of which one from each Unit are to be attempted. Each question will carry 8 marks. The third section, SECTION- C, carrying maximum 20 marks will have 5 questions (which require answers not exceeding 300 words), one from each Unit out of which 2 questions are to be attempted. Each question will carry 10 marks. The duration of main examination shall be three hours.

Internal Examination Scheme (20Marks): 50% of the total internal assessment marks (i.e. 10 out of 20 marks) for each theory paper will be awarded on the basis of the performance in the descriptive type written examination of one hour duration conducted by the department. There will be 3 questions each carrying 5 marks covering the entire syllabus out of which two questions must be answered. If a candidate fails to appear in the written examination of the internal assessment due to valid reasons, department may conduct defaulter's examination after collecting fee of Rs. 500/. Remaining 50% of the internal assessment (i.e., 10 out of 20) for each theory paper shall be awarded on the basis of the performance in the assignments/ seminars/presentations/ oral examination/ group discussion etc.

- **For Practical Courses and Skill Enhancement Courses (Computer based Practical)**

Each practical and skill enhancement course shall have maximum marks of 100 to be evaluated both internally and externally only in computer lab or in the field, to be distributed as 20 marks for internal assessment and 80 marks for external examination. It may include written examination or/and viva-voce or/and practical on computer. The duration of internal and external examination shall be one and three hours respectively. If a candidate fails to appear in the written examination of the internal assessment due to valid reasons, department may conduct defaulter's examination after collecting fee of Rs. 500/.

Bachelor of Commerce

Table 2: Structure of Course Curriculum

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
First Semester (July to November)											
5	DCC	ABS5000T	Financial Accounting	**4**	**6**	**4**	**0**	**0**	**60**	**20**	**80**
	DCC	ABS5000P	Financial Accounting Lab (For regular students only)	**2**		**0**	**2**	**0**	**60**	**20**	**80**
	DCC	ABS5002T	Specific Business Accounting (For non-collegiate students only)	**2**		**2**	**0**	**0**	**30**		**80**
	DCC	BBE5000T	Business Economics	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
	DCC	BDM5000T	Business Management	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
	AECC	AEC5200T	General Hindi	**2**	**2**	**2**	**0**	**0**	**30**	**20**	**80**
Second Semester (December to April)											
5	DCC	ABS5001T	Business Statistics – I	**4**	**6**	**4**	**0**	**0**	**60**	**20**	**80**
	DCC	ABS5001P	Business Statistics Lab – I (For regular students only)	**2**		**0**	**2**	**0**	**60**	**20**	**80**
	DCC	ABS5003T	Business Statistics – II (For non-collegiate students only)	**2**		**2**	**0**	**0**	**30**		**80**

	DCC	BBE5001T	Economic Environment in India	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
	DCC	BDM5001T	Business Regulatory Framework	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
	AECC	AEC520XT	General English	**2**	**2**	**2**	**0**	**0**	**30**	**20**	**80**
Exit with Certificate in Commerce (on Completion of One 4 Credit Vocational Course)											

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
Third Semester (July to November)											
6	DCC	ABS6004T	Cost Accounting – I	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
	DCC	BBE6002T	Banking and Insurance	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
	DCC	BDM6002T	Company Law	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
	SEC	SEC6302T	Communicative English	**2**	**2**	**2**	**0**	**0**	**30**	**20**	**80**
Fourth Semester (December to April)											
6	DCC	ABS6005T	Income Tax – I	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
	DCC	BBE6003T	Macro Economics	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
	DCC	BDM6003T	Marketing Management	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
			Pick any one								
	SEC-1	SEC6300P	Practical MS Excel	**2**	**2**	**0**	**2**	**0**	**60**	**20**	**80**
			OR								
		SEC6334P	Microsoft Office Lab	**2**	**2**	**0**	**2**	**0**	**60**	**20**	**80**
			OR								
		SEC6367P	Practical Documentation	**2**	**2**	**0**	**2**	**0**	**60**	**20**	**80**
		SEC6301T	Basics of MS-Excel (For non-collegiate students only)	**2**	**2**	**2**	**0**	**0**	**30**		**80**

Exit with Diploma in Commerce

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
Fifth Semester (July to November)											
7			**Pick any one**								
	DSE	ABS7100T	Income Tax – II	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
			OR								
	DSE	ABS7101T	Corporate Accounting - I	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
			OR								
	DSE	ABS7102T	Cost Accounting –II	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
			Pick any one								
	DSE	BBE7100T	Financial Management	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
			OR								
	DSE	BBE7101T	Financial Market Operations	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
			OR								
	DSE	BBE7102T	Cyber Crime and Laws	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
			Pick any one								
	DSE	BDM7100T	Human Resource Management	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
			OR								
	DSE	BDM7101T	Industrial Relations and Labour Laws	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
			OR								
	DSE	BDM7102T	Digital Marketing	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
			Pick any one (Only for regular students)								
	SEC-2	SEC7302P	Practical Income Tax Lab	**2**	**2**	**0**	**2**	**0**	**60**	**20**	**80**
			OR								
		SEC7335P	Practical Stock Exchange Transaction	**2**	**2**	**0**	**2**	**0**	**60**	**20**	**80**

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching L	P	T	Total Hours	Total Marks Internal	External
			OR								
		SEC7368P	Practical Business Communication	**2**	**2**	**0**	**2**	**0**	**60**	**20**	**80**
		SEC7336T	Microsoft Office (For Non-Collegiate Students Only)	**2**	**2**	**2**	**0**	**0**	**30**		**80**
Sixth Semester (December to April)											
7			**Pick any one**								
	DSE	ABS7103T	Goods and Services Tax	**4**	**6**	**4**	**0**	**0**	**60**	**20**	**80**
	DSE	ABS7103P	Goods and Services Tax Lab (For Regular Students Only)	**2**		**0**	**2**	**0**	**60**	**20**	**80**
	DSE	ABS7104T	Auditing (For Non-Collegiate Students Only)	**2**		**2**	**0**	**0**	**30**		**80**
			OR								
	DSE	ABS7105T	Corporate Accounting - II	4	**6**	4	0	0	60	20	80
	DSE	ABS7105P	Business Statistics Lab – II (For Regular Students Only)	**2**		**0**	**2**	**0**	**60**	**20**	**80**
	DSE	ABS7104T	Auditing (For Non-Collegiate Students Only)	**2**		**2**	**0**	**0**	**30**		**80**
			OR								
	DSE	ABS7106T	Management Accounting	**4**	**6**	**4**	**0**	**0**	**60**	**20**	**80**
	DSE	ABS7106P	Financial Modelling Lab (For Regular Students Only)	**2**	**6**	**0**	**2**	**0**	**60**	**20**	**80**
	DSE	ABS7104T	Auditing (For Non-Collegiate Students Only)	**2**		**2**	**0**	**0**	**30**		**80**
			Pick any one								
	DSE	BBE7103T	Development Economics	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
			OR								
	DSE	BBE7104T	E-Commerce	**6**	**6**	**5**	**0**	**1**	**90**	**20**	**80**
			OR								

DSE	BBE7105T	International Trade	**6**	**6**	**5 0 1**	**90**	**20**	**80**
		Pick any one						
DSE	BDM7103T	Fundamentals of Entrepreneurship	**6**	**6**	**5 0 1**	**90**	**20**	**80**
		OR						
DSE	BDM7104T	Business Ethics Corporate Governance	**6**	**6**	**5 0 1**	**90**	**20**	**80**
		OR						
DSE	BDM7105T	International Business	**6**	**6**	**5 0 1**	**90**	**20**	**80**
		Pick any one (For Regular Students Only)						
SEC-3	SEC7302P	Practical TDS and Advance Tax	**2**	**2**	**0 2 0**	**60**	**20**	**80**

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching L	P	T	Total Hours	Total Marks Internal	External
			OR								
		SEC7337P	Advanced MS Excel	2	2	0	2	0	60	20	80
			OR								
		SEC7369P	Practical Digital Marketing	2	2	0	2	0	60	20	80
		SEC7370T	Business Communication (For Non-Collegiate Students Only)	2	2	2	0	0	30		80
Total Credits 120 for Three Years B. Com. Programme including DCC 72 credits, DSE 36 credits, AEC 4 credits and SEC 8 credits.											
Exit with Graduation Degree of B. Com.											

Vocational Courses

All the following vocational courses shall have 4 credits. It has to be completed when students quits the course after first year of undergraduate programme. Students have to take a vocational course that have not been undertaken in any of the semesters cleared by him/her.

- Microsoft Office Lab
- Practical Business Communication and Soft skills
- Practical Income Tax
- Practical MS Excel

- Advanced MS Excel
- Practical Documentation
- Financial Management using Excel
- Practical Goods and Service Tax
- Practical TDS and Advance Tax

[1] **As per UGC-NSQF Guideline**

Program Outcomes B.Com.

PO 1	The curriculum planning of B.Com. and B. Com. (Hons.) course provides the students thorough and inclusive knowledge of the areas related to finance, human resource management, marketing, international business, corporate and business laws, accounting and taxation.
PO 2	The graduates of this programme will be trained to develop skills and attitudes needed for critical thinking and adopting a comprehensive problem-solving approach. They shall be exposed to the pedagogy that helps them understand real life situations through case-studies.
PO 3	The teaching learning pedagogies used in the programme make the students capable enough to deliver and communicate information effectively with a mark.
PO 4	The courses aim at instituting entrepreneurial skills in the students by instilling in them competencies needed to become an entrepreneur. These would lead to develop an attitude of life-long learning.
PO 5	The courses also involve training the students to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time. It would also help in making responsible citizens and facilitate character building.
PO 6	This programme enables the students to be technologically updated as it has courses like computerised accounting system, computer applications etc. which not only make them work using software but also makes them independent enough in this world of digitization.
PO 7	The courses of this programme give a global perspective to the students such that they will be able to integrate national values and beliefs with international culture and competence.
PO 8	This programme enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions.

Program Specific Outcomes B.Com.

PSO 1	The three/four years course aims to provide thorough understanding in areas such as accountancy, business law, corporate law, finance, marketing which will instil in students the knowledge and capability of understanding the business world and economy
PSO 2	The curriculum helps in sensitizing students to various facets of managing people and to focus on the development of knowledge and skills that all managers and leaders need.
PSO 3	The students through the curriculum are exposed to the use of relevant and contemporary software packages thereby making them job ready.
PSO 4	The course will help in developing analytical, leadership and decision-making skills among the students thereby making them better managers.
PSO 5	Case studies, seminars, project work will enable students to get practical exposure and

	bridge gap between industry and academia.
PSO 6	Through the curriculum, the students will acquire practical skills to work as tax consultant, audit assistant and other financial supporting services. The course will also prepare them for competitive exams like CA, CS, ICWA.
PSO 7	The course aims to cultivate entrepreneurial skills and mindset among the students. Subjects like entrepreneurship, marketing, finance, advertising help the students start and maintain a successful business.
PSO 8	The students pursuing graduation in commerce will not just master the art of doing business. The subject brings students abreast with the corporate culture and prepares them for their professional life.
PSO 9	The students are exposed to multiple functional areas of business. They learn to integrate tools and concept from these areas in solving business problems.
PSO 10	The students are empowered to demonstrate the ability to innovate, the ability to execute the most daunting of challenges in the most trying of circumstances.

DETAILED COURSE CURRICULUM

B. Com. (Three Years Degree Program)	
First Year	
First Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS5000T
Title of the Course	**Financial Accounting**
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Accountancy Course of XII standard
Co-requisites	None
Objectives of the Course	To aware students about accounting environment and develop accounting skills to make them able to maintain accounting records of specific business.
Learning Outcomes	The students would be able to understand: • Application of Accounting Standards while preparing financial statements. • Classification and accounting of Investment and Preparation of Investment account as per AS -13 • Preparing accounting records of Consignment and Joint Venture • Determination of profits from incomplete records • Accounting for insurance in case of loss of stock, loss of profits • Accounting for Branches
SYLLABUS	
UNIT-I	**Introduction of Accounting Standards:** Meaning, objectives and function of accounting standard board, Procedure of formulation of accounting standards. **Accounting for Investments (AS-13):** Applicability and Scope, Classification of Investment, Cost of Investment, Carrying Amount of Investment, Investment Treatment on Disposal, Investment account: cum and Ex treatment, including columnar Investment account.
UNIT –II	**Consignment:** Features, Accounting treatment in the books of the consignor and consignee.
	Joint Venture: Accounting procedures: Joint Bank Account, different methods of recording transactions
UNIT-III	**Accounts from Incomplete Records**: Ascertainment of profits by capital comparison, techniques of complete accounting information
	Sectional and Self-Balancing Ledgers
UNIT-IV	**Insurance Claims:** Determination of Insurance Claim for Loss of Stock (including abnormal goods),and Loss of Profit.
UNIT-V	**Branch Accounts** (excluding foreign branch)
Suggested Readings	1. Agarwal, A. N., Agarwal, K. N., Higher Sciences of Accountancy: Kitab Mahal, Allahabad. 2. Compendium of Statement and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.

	3. Gupta, R. L. and Radhaswamy, M., Financial Accounting, Sultan Chand Sons, New Delhi. 4. Jain, S. P., Narang, K. L, Agrawal, Simmi and Monika Sehgal, Advanced Accountancy Principles of Accounting including GST Volume-1, Kalyani Publishers, Ludhiana. 5. Monga, J. R., Ahuja, Girish and Sehgal, Ashok, Financial Accounting, S. Chand & Sons, New Delhi. 6. Shukla, M. C., Grewal, T. S. and Gupta, S. C., Advanced Accounts, S. Chand & Co., New Delhi.
Suggested E-resources	• https://www.icai.org/post.html?post_id=17757 • https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
Notes	1. At least 50% weightage shall be given in the examination for numerical problems. 2. If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.

B. Com. (Three Years Degree Program)	
First Year	
First Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS5000P
Title of the Course	**Financial Accounting Lab**
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	2
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Accountancy Course of XII standard
Co-requisites	None
Objectives of the Course	To develop practical skill of students in order to equip with accounting software so that he or she may readily available to real world of accounting.
Learning Outcomes	Students will be able to : • create company, enter accounting voucher entries including advance voucher entries, • reconcile bank statements, • do accrual adjustments, and also print financial statements, etc. in accounting software. • Students will possess required skill and can also be employed as accountant.
SYLLABUS	
UNIT-I	Company Creation, Account Information, Creating a Group and Ledger, Managing Groups in Multiple Companies, Creating Multiple Ledgers
UNIT -II	Voucher Entry, Voucher Types, Pre-Defined Voucher Types, Creating a Voucher entry form, preparing ledgers, Forms and reports
UNIT-III	Accounting Features, Statutory and Taxation Features: TDS, Goods and Service Tax, Preparing Trial Balance and Report
UNIT-IV	Inventory Features Inventory Information, Stock Group, Stock Categories, Stock Items, Unit of Measurement.
UNIT-V	Inventory Vouchers, Predefined Inventory Vouchers, Inventory Voucher Types, Inventory Voucher Class, Bill of Material, Locations/Godowns, Designing Supplier and customers System for Accounting, Module, and Report.
Suggested Readings	The Suggested Readings and guideline shall be notified by the concern University at least once in three year based on selected Software.
Suggested E-resources	• https://tallysolutions.com/accounting/what-is-financial-accounting_/#gref • https://tallysolutions.com/learning-hub/ • https://help.tallysolutions.com/
Notes	1. Teaching arrangements need to the made in the accounting laboratory. 2. The General Purpose Software referred in this Course will be notified by the University Department every three years. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively. 4. Lectures: 20 hours, Practical in accounting Laboratory: 100 hours

First Year	
First Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS5002T
Title of the Course	**Specific Business Accounting (for non-collegiate students only)**
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	2
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Prerequisites	Accountancy Course of XII standard
Co-requisites	None
Objectives of the Course	To train the students to maintain accounting records of the specific business and also aware students of computerized accounting.
Learning Outcomes	After completion of the course, the students will be able to: • Deal with the inter-departmental transfers and their accounting treatment • Prepare financial statements for specific business entities • Understand about Payroll Accounting • Compute the amount of Royalty • Learn various methods of accounting for hire purchase transactions and lease • Acquire knowledge of computerized accounting
SYLLABUS	
UNIT-I	**Departmental Accounting:** Basic Concepts, features, and objectives; Departmental Accounting vs Branch Accounting; Preparation of Departmental Final Accounts- Departmental Trading & P/L A/C, General P/L A/C and Balance Sheet; Inter-departmental transfer of Goods/Services- at cost price, at normal selling price, and at loaded price; Adjustment for unrealized profit.
	Leases (AS -19): Types of Leases, Accounting for Finance Lease (Books of Lessor and Lessee)
UNIT –II	**Specific Accounting:** Accounting for stock exchange broker, accounting for local self-government, accounts of doctors and solicitors, accounts of cooperative societies and accounting for hotels.
UNIT-III	**Payroll Accounting:** Accounting for Employees' Pay, perquisites and post-retirement benefits.
	Royalty Accounts: Royalty Accounts: Basic Concepts, Important Terminologies: Minimum rent, short workings, and its recoupment; Journal Entries and ledger Accounts in the books of Lessor and Lessee; Adjustment of minimum rent and shortworkings in the event of strike and lock-out, sub-lease.
UNIT-IV	**Hire Purchase System and Instalment Payment System**: Ordinary Sale vs. Sale on Hire Purchase, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser, Calculation of interest, partial and full repossession; profit computation under Stock and Debtors System and Instalment payment system
UNIT-V	**Computerized Accounting Systems**: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Selecting and shutting a Company; Backup, and Restore a Company's data.

Suggested Readings	7. Agarwal, A. N., Agarwal, K. N., Higher Sciences of Accountancy: Kitab

	Mahal, Allahabad. 8. Compendium of Statement and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi. 9. Gupta, R. L. and Radhaswamy, M., Financial Accounting, Sultan Chand Sons, New Delhi. 10. Jain, S. P., Narang, K. L, Agrawal, Simmi and Monika Sehgal, Advanced Accountancy Principles of Accounting including GST Volume-1, Kalyani Publishers, Ludhiana. 11. Monga, J. R., Ahuja, Girish and Sehgal, Ashok, Financial Accounting, S. Chand & Sons, New Delhi. 12. Mukherjee, A., Hanif, M., Modern Accountancy Tata McGraw Hill 13. Shukla, M. C., Grewal, T. S. and Gupta, S. C., Advanced Accounts, S. Chand & Co., New Delhi.
Suggested E-resources	• https://www.icai.org/post.html?post_id=17757 • https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
Notes	1. At least 50% weightage shall be given in the examination for numerical problems. 2. If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.

<table>
<tr><th colspan="2">B.Com (Three Years Degree Course)</th></tr>
<tr><th colspan="2">First Year</th></tr>
<tr><th colspan="2">First Semester</th></tr>
<tr><th colspan="2">Subject- Banking & Business Economics</th></tr>
<tr><td>Code of the Course</td><td>BBE5000T</td></tr>
<tr><td>Title of the Course</td><td>Business Economics</td></tr>
<tr><td>Qualification Level of the Course</td><td>NHEQF Level -5</td></tr>
<tr><td>Credit of the Course</td><td>6</td></tr>
<tr><td>Type of the Course</td><td>Discipline Centric Compulsory Course (DCC) in Baking & Business Economics</td></tr>
<tr><td>Delivery Type of the Course</td><td>Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.</td></tr>
<tr><td>Prerequisites</td><td>10+2</td></tr>
<tr><td>Co-requisites</td><td>None</td></tr>
<tr><td>Objectives of the Course</td><td>To provide students with a comprehensive understanding of the economic principles and concepts that are relevant to business decision-making.</td></tr>
<tr><td>Learning Outcomes</td><td>Learners will:
• acquire a solid foundation in business economics, enabling them to analyze economic phenomena, make informed decisions,
• understand the mpact of Macro-economic policies on the economy and revenue analysis, market structures, national income, and macroeconomic policies.</td></tr>
<tr><th colspan="2">SYLLABUS</th></tr>
<tr><td>UNIT-I</td><td>Introduction to Business Economics: Meaning, definition, features, Methods of business economics. Detailed micro- macro analysis. Role and responsibilities of business economist. Problems of Economics. Concept of Opportunity cost, Basic principles of business economics.</td></tr>
<tr><td>UNIT-II</td><td>Law of demand, Elasticity of demand, Indifference curve theory. Consumer Equilibrium: Income, price & substitution effect and their separation, income consumption curve and price consumption curve, uses of indifference curves, Reveled preference theory</td></tr>
<tr><td>UNIT-III</td><td>Supply: Meaning, definition, law of supply, elasticity of supply. The factors of production function: Short-term and Long-term Production function. Types, iso-quant curve analysis.</td></tr>
<tr><td>UNIT-IV</td><td>Cost Analysis: Relationship between short run and long run cost. Revenue analysis: Concepts, types and their diagrammatic presentation, The cobb-douglas production function, various types of cost functions.</td></tr>
<tr><td>UNIT-V</td><td>Forms of Market, Equilibrium of the firm- Meaning, Objectives and Price Determination, monopoly, monopolistic competition and pricing policies in practice.</td></tr>
<tr><td>Suggested Readings</td><td>1. "Managerial Economics" by D.N. Dwivedi
2. "Macroeconomics" by Dornbusch, Fischer, and Startz
3. "Managerial Economics: Principles and Worldwide Applications" by Dominick Salvatore
4. "Microeconomics: Theory and Applications" by R.S. Pindyck</td></tr>
</table>

	5. "Modern Microeconomics" by Koutsoyiannis 6. “Business Economics” by Prof. Mukesh Mathur 7. "Business Economics" by Prof. P K Singh

B.Com (Three Years Degree Course)	
First Year	
First Semester	
Subject – Business Administration	
Code of Course	BDM5000T
Title of the Course	**Business Management**
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To familiarize the students with the basics of principles of management.
Learning Outcomes	Students will be able to • demonstrate the roles, skills and functions of management. • analyze effective application of Business Management knowledge. • diagnosesolve organizational problems and develop optimal managerial decisions.
SYLLABUS	
UNIT – I	Introduction: Meaning, Nature, Principles & Importance of Management, Schools of Management Thought, Management by objectives, Management by Exception
UNIT – II	Planning: Meaning, Importance, Types, Process Decision- and Decision-making process. Environmental analysis and diagnosis: meaning, techniques (SWOT/TOWS/BCG Matrix)
UNIT – III	Organization: Meaning Importance, Types, Structure of organization, Forms of organization and span of control. Decentralization and Delegation of Authority.
UNIT – IV	Motivation: Concept, importance, Motivation theories-Maslow's Need Hierarchy, Hertzberg's Two factor theory, Vroom's Expectancy theory Leadership: Concept, Importance, Major theories of Leadership- (Likert's scale theory, Managerial grid theory, Path goal theory, Fielder's Situational theory
UNIT – V	Control-Concept, process, principles, Major techniques of Control-Ratio analysis, ROI, EVA, PERT/CPM (Theory only), Management of change, Resistance to change, Horizons of management in a changing environment.
Suggested Readings	1. Kuchhal, M C. (2018). Business Laws. New Delhi. Vikas Publishing House. 2. Arora, Sushma. (2015). Business Laws. New Delhi. Taxmann 3. Sharma, J.P. and Kanojia S. (2015). Vyavsayik Sanniyam, Delhi University Hindi Cell(For Hindi) 4. Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, "Elements of Business Law". Sultan Chand & Sons Pvt. Ltd. 5. Dagar, Inder Jeet and Agnihotri, Anurag. Business Laws: Text and

	Problems. Sage Publication. 6. Jagota R. (2019). Business Laws. MKM Publishers ScholarTech Press. 7. Sharma, J.P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd. 8. Singh, Avtar(2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company. 9. Naulakha (2015). Vyaparik Vidhi, Hindi Edition, Mahavir Publication

B. Com. (Three Years Degree Program)	
First Year	
First Semester	
Subject- Hindi	
Code of the Course	AEC5200T
Title of the Course	हिंदी भाषा या व्याकरण
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	2
Type of the Course	Ability Enhancement Compulsory Course in Commerce (AEC) in Hindi
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Foundation level (Equivalent to 10+2)
Co-requisites	None
Objectives of the Course	• भाषा के उद्भव तथा विकास की परंपरा एवं व्याकरण के सिद्धांत ज्ञान से अवगत कराना। • विद्यार्थियों में हिंदी भाषा के प्रति रुचि विकसित कराना। • विद्यार्थियों को हिंदी व्याकरण के ज्ञान से परिचित कराना।
Learning Outcomes	• भाषा के उद्भव एवं विकास की प्रक्रिया को समझ सकेंगे। • हिंदी व्याकरण के प्रमुख नियमों एवं सिद्धांतों का ज्ञान अर्जित कर सकेंगे। • हिंदी भाषा का शुद्ध, प्रभावी एवं व्यावहारिक प्रयोग करने में सक्षम हो सकेंगे।
SYLLABUS	
UNIT-I	हिंदी का भाषा विकास, भाषा की परिभाषाएँ एवं विशेषताएँ, प्राचीन भारतीय अजीभाषा, मध्यकालीन अजीभाषा, काल और आधुनिक अजीभाषा का विकास और विशेषताएँ, हिंदी की उपभाषाएँ एवं बोलियाँ।
UNIT –II	शब्द भेद: विकारी शब्द, संज्ञा, सर्वनाम, विशेषण, क्रिया, अविकारी शब्द, क्रिया विशेषण, संबंधबोधक, समुच्चयबोधक, विस्मयादिबोधक और निपात |
UNIT-III	लिंग, वचन, कारक, काल |
UNIT-IV	सन्धि, समास, प्रत्यय
UNIT-V	विलोम शब्द, पर्यायवाची शब्द, वाक्य के लिए एक शब्द, शब्दयुग्म, अनेकार्थी शब्द।
Suggested Readings	1. डा. भोलानाथ तिवारी, भाषा विज्ञान, पुस्तक महल, इलाहाबाद। 2. डॉ. हरदेव आउटर, हिन्दी : शब्दार्थ, प्रयोग अभिव्यक्ति, अभिव्यक्ति प्रकाशन, इलाहाबाद। 3. डॉ. वासुदेवानंद प्रसाद, आधुनिक हिंदी व्याकरण एवं रचना, भारतीय भवन, पटना। 4. डॉ. राजेंद्र सिंह, सामान्य हिंदी राजस्थान हिंदी पाठ अकादमी, जयपुर। 5. श्यामचंद्र कपूर, व्यावहारिक हिंदी व्याकरण, प्रकाशन प्रकाशन, दिल्ली।
Suggested E-resources	• https://epgp.inflibnet.ac.in/ • https://hindisamay.com/ • https://hi.wikipedia.org/ • https://swayam.gov.in/

B. Com. (Three Years Degree Program)	
First Year	
Second Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS5001T
Title of the Course	**Business Statistics – I**
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Statistics of XII standard
Co-requisites	None
Objectives of the Course	To develop analytical and interpretations skills in students in order to understand the behavior of business data by applying graphic and univariate data analysis techniques.
Learning Outcomes	The students would be able to: • Apply and summarize data using descriptive statistics • Analyze the relationship between 2 variables • Discuss basic idea of linear regression and correlation
SYLLABUS	
UNIT-I	**Introduction to Business Statistics:** Origin and development, Meaning and Definition, Uses in Business, Distrust and limitations of statistics.
	Collection of Data: Primary and Secondary Data, Classification, Frequency Distribution andTabulation of Data, Data Measurement Scale: Nominal, Ordinal, Interval and Ratio.
UNIT -II	**Measures of Central Tendency:** Meaning, requisites of ideal average, arithmetic mean, median, mode, geometric mean and harmonic mean, empirical relationship among measures of central tendency.
UNIT-III	**Measures of Dispersion:** Meaning, Objectives, Types, Methods of Measuring Dispersion: Range, Inter-quartile range, Percentile range, Quartile Deviation, Mean Deviation, Standard Deviation, Lorenz Curve, Other Measures based on Standard Deviation, Mathematical properties of Standard deviation.
UNIT-IV	**Measures of Skewness:** Meaning, Frequency distribution, Test of Skewness, Methods of Measuring Skewness: Karl Pearson's Measure, Bowley's Measures and Kelly's Measures
	Measures of Kurtosis
UNIT-V	**Correlation Analysis:** Meaning, Types, Degree and Interpretation of coefficient of correlation, Methods: Graphic, Karl Pearson's Coefficient of correlation (both ungrouped and grouped), Spearman's Rank Difference, concurrent deviation, least square, Coefficient of Determination and Non-Determination, relationship between 'r' and 'r^2', Probable Error, standard error, linear relationship.
	Regression Analysis: Meaning, Utility, Types, Regression Lines, Methods of creating Regression line: Graphic and Algebraic, application in business, Standard Error of Estimate.

Suggested Readings	1. Bhanawat Shurveer S., Business Statistics (English), R.B.D. Publication, Jaipur- New Delhi. 2. Bhanawat Shurveer S., Pipara Dilip and Vardia Shilpa: Business Statistics (Hindi), R.B.D. Publication, Jaipur- New Delhi. 3. Gupta, B.N. Statistics (Hindi), SBID Publication, Nai Sarak, Delhi. 4. Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi. 5. Gupta S.C. Fundamentals of Statistics, Himalaya Publishing House, Mumbai. 6. Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi. 7. Lewin and Rubin, Statistics for Management. Prentice Hall of India New Delhi. 8. Sancheti D.C., Kapoor V.K., Fundamentals of Business and Economic Statistics, Sultan Chand and Sons, New Delhi.
Suggested E-resources	• https://www.icai.org/post.html?post_id=17790 • https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf
Notes	At least 50% weightage shall be given in the examination for numerical problems.

B. Com. (Three Years Degree Program)	
First Year	
Second Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS5001P
Title of the Course	**Business Statistics Lab – I**
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	2
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Statistics of XII standard
Co-requisites	None
Objectives of the Course	To impart knowledge of descriptive statistics and inferential statistics using MS-Excel.
Learning Outcomes	Students will be able to: • Represent data diagrammatically and graphically using MS-EXCEL. • Compute absolute and relative measures of central tendency and dispersion, • Compute correlation and regression analysis using MS-EXCEL.
SYLLABUS	
UNIT-I	**Introduction to MS Excel**: MS Excel Options, Ribbon, Sheets, Saving Excel File as PDF, CSV and Older versions, Using Excel Shortcuts, Copy, Cut, Paste, Hide, Unhide, and Link the Data in Rows, Columns and Sheet, Using Paste Special Option, Formatting Cells, Rows, Columns and Sheets, Protecting & Unprotecting Cells, Rows, Columns and Sheets with or without Password, Page Layout and Printer Properties
UNIT -II	**Statistical Charts in MS Excel:** Simple Bar Chart, Multiple Bar Chart, Subdivided Bar Chart, Pie Chart, Donut Chart, Line Chart, Histogram, Scatter Plot, Radar Chart, Bubble Chart.
UNIT-III	**Statistical Measures:** Mean, Median, Mode, Geometric Mean, Harmonic Mean
UNIT-IV	**Statistical Measures:** Measures of Dispersion and Skewness, Moving Average, Kurtosis
UNIT-V	**Correlation and Regression**: Simple Correlation – Pearson's Correlation Coefficient, Simple Regression – Intercept, Beta Coefficient, F ratio, Residuals
Suggested Readings	1. Glynn Davis and Branko Pecar, Business Statistics using Excel, Oxford University Press
Suggested E-resources	• https://www.icai.org/post.html?post_id=17790 • https://www.youtube.com/watch?v=3F_V5alJubk • https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf
Notes	1. This practical course shall be taught through MS-Excel. 2. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program)	
First Year	
Second Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS5003T
Title of the Course	**Business Statistics – II (for non-collegiate students only)**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Prerequisites	Basics of Business Statistics
Co-requisites	None
Objectives of the Course	Todevelopananalyticalandinterpretationsskillsinstudentsinorderto understand the behavior of business data by applying bivariate data analysis techniques.
Learning Outcomes	Students will be able to: • Analyze the relationship between two variables of various managerial situations. • Interpret Association between attributes • Understand basics of probability.
SYLLABUS	
UNIT-I	**Index Number:** Meaning, Types and Uses, Methods of Constructing Index Numbers: General and consumer price index numbers and volume index number, Test of Adequacy, Base Shifting, Splicing and Deflating, Problems in Constructing Index number
UNIT -II	**Time Series:** Meaning, Importance, Components, Decomposition: Additive and Multiplicative Models, Measurement of Secular Trend, conversion of trend equation, and Measurement of Seasonal Variations.
UNIT-III	**Association of Attributes:** Methods: Comparison of proportion, Yule's Coefficient of association, Probability based, Yule's Coefficient of colligation
	Statistical Quality Control
UNIT-IV	**Probability**: Definition and fundamental rule of probability: Addition, Multiplication and Conditional, Bayes theorem and inverse probability, Bernoulli's Rule. Mathematical Expectation
	Theoretical Frequency Distributions; Binomial, Poisson and Normal Distributions with their properties and applications, fitting a normal Curve
UNIT-V	**Statistical Decision Theory**
Suggested Readings	1. Bhanawat Shurveer S., Business Statistics (English), R.B.D. Publication, Jaipur- New Delhi. 2. Bhanawat ShurveerS., Pipara Dilip and Vardia Shilpa: Business Statistics (Hindi), R.B.D. Publication, Jaipur-New Delhi. 3. Gupta, B.N. Statistics (Hindi), SBID Publication, Nai Sarak, Delhi. 4. Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi. 5. Gupta S.C. Fundamentals of Statistics, Himalaya Publishing House, Mumbai. 6. Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi. 7. Lewin and Rubin, Statistics for Management. Prentice Hall of India New Delhi. 8. Sancheti D.C., Kapoor V.K., Fundamentals of Business and Economic Statistics, Sultan Chand and Sons, New Delhi.

Suggested E-resources	• https://www.icai.org/post.html?post_id=17790 • https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf
Notes	At least 50% weightage shall be given in the examination for numerical problems.

B.Com (Three Years Degree Course)	
First Year	
Second Semester	
Subject – Banking and Business Economics	
Code of Course	BBE5001T
Title of the Course	**Economic Environment in India**
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To develop comprehensive understanding of the economic landscape and formulate effective policies to address economic challenges.
Learning Outcomes	Students will • acquire knowledge of economic concepts, enhance analytical skills, • contribute to informed decision-making for sustainable economic development.
SYLLABUS	
UNIT – I	Economic environment- Meaning, Factors affecting economic environment, Basic issues in Economic Development: Concept and Measures of Development and Underdevelopment, Human Development. Indian Economy at Independence: Composition of National Income and Occupational Structure, The Agrarian scene and Industrial Structure.
UNIT – II	Economic Policies- Agricultural policy, Industrial policy, Commercial Policy, Fiscal Policy Economic Planning- Meaning, Importance. Objectives and Techniques of Planning. NITI Aayog - Structure, objectives and working, Regional disparities, Poverty: meaning, extent, causes and remedial measures.
UNIT – III	Significance Of Agriculture in Indian Economy and New Agriculture Strategy, Agriculture Finance (specially Kisan Credit Card), Nature and Causes of Risk and Uncertainty in Agriculture, Measures to control risk and uncertainty. Agriculture and WTO
UNIT – IV	Foreign Trade: Trends, composition and direction, Causes and effects of persistent deficit in the Balance of Payments, Trade reforms in India, Convertibility of Rupee, Features of New Trade Policy.

UNIT – V	WTO: its organization and functions, WTO and Indian economy, WTO and foreign trade of India, Public Debt in India: Classification, Trends and Management.
Suggested Readings	1. Indian Economy" by Ramesh Singh 2. "Indian Economy: Performance and Policies" by Uma Kapila 3. "Indian Agriculture: Performance, Growth, and Challenges" by Ramesh Chand 4. "Rural Development: Principles, Policies, and Management" by H.M.

	Desarda 5. "Indian Agriculture: Perspectives on Policy, Productivity, and Sustainability" by Shashanka Bhide and Ramesh Chand 6. "Foreign Trade Policy and Export Management" by Francis Cherunilam

B.Com (Three Years Degree Course)	
First Year	
Second Semester	
Subject - Business Administration	
Code of Course	BDM5001T
Title of the Course	**Business Regulatory Framework**
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To highlight the Provisions of Law governing the General Contract and Special Contract and to enable the students to understand the Legal Remedies available in the Law to the Business and other People.
Learning Outcomes	After the successful completion of the course, students will be able to, • evaluate the provisions of Law of Contract,1872. • examine various provisions of Sale of Goods Act • understand the basics of Intellectual Property Rights
SYLLABUS	
UNIT – I	**The Indian Contract Act 1872:** Contract – meaning, nature and kinds, Offer and acceptance, consideration, contractual capacity, free consent, Void Agreements
UNIT – II	**Special Contracts**- Contract of Indemnity and Guarantee, Bailment and Pledge, Contract of Agency
UNIT – III	**The Sale of Goods Act, 1930**: Contract of sale of Goods, Conditions and warranties, Transfer of ownership, Performance of contract of sale
UNIT – IV	**The Information Technology Act 2000**: Definitions, Digital signature, Electronic Signature, Electronic governance, Regulation of certifying authorities. Digital signatures certificate,
UNIT – V	**Intellectual Property Rights**: Basic introduction to Patent, Copyright, Trademark, Design, Geographical Indication
Suggested Readings	1. Kuchhal, M C. (2018). Business Laws. New Delhi. Vikas Publishing House. 2. Arora, Sushma. (2015). Business Laws. New Delhi. Taxmann 3. Sharma, J.P. and Kanojia S. (2015). Vyavsayik Sanniyam, Delhi University Hindi Cell(For Hindi) 4. Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, "Elements of Business Law". Sultan Chand & Sons Pvt. Ltd. 5. Dagar, Inder Jeet and Agnihotri, Anurag. Business Laws: Text and Problems. Sage Publication. 6. Jagota R. (2019). Business Laws. MKM Publishers ScholarTech Press. 7. Sharma, J.P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd. 8. Singh, Avtar(2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company. 9. Naulakha (2015). Vyaparik Vidhi, Hindi Edition, Mahavir Publication

B. Com. (Three Years Degree Program)	
First Year	
Second Semester	
Subject-English	
Code of the Course	AEC520XT
Title of the Course	**General English**
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	2
Type of the Course	Ability Enhancement Course in Commerce (AECC)-1 in English
Delivery Type of the Course	Lecture 30. The 30 lectures for content delivery, diagnostic assessment and problem solving.
Prerequisites	Basic knowledge of English Grammar
Co-requisites	None
Objectives of the Course	• To upgrade the understanding of English grammar • To train students in writing skills • To introduce the basics of spoken English and Phonetics
Learning Outcomes	• Gaining efficiency in writing skills. • Proficiency in grammar. • Understanding the fundamentals of Phonetics.
SYLLABUS	
UNIT-I	Basic Sentence Patterns
UNIT -II	Tenses
UNIT-III	Direct-Indirect Speech Active Passive Voice
UNIT-IV	Synonyms- Antonyms Word Formation: Prefix, Suffix, Conversion and Compounding
UNIT-V	Comprehension of an Unseen Passage Précis Writing
Suggested Readings	1. Allen, S. *Living English Structure*. Pearson India, 2009. 2. Bright, J.S. *Improve Your Idioms and Phrases*. Goodwill Publishing House, 2013. 3. Hornby, A.S. *Practical English Grammar* – Vols. I & II (E.L.B.S.). OUP, 1997. 4. Thomson and Martinet. *A Practical English Grammar*, 4th ed. Oxford India, 1997.

B. Com. (Three Years Degree Program)	
Second Year	
Third Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS6002T
Title of the Course	**Cost Accounting – I**
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To impart knowledge among students about the concepts of cost and cost accounting and various cost elements and their calculation.
Learning Outcomes	Students will be able to: • Understand the basic concepts of costs and fundamentals of cost accounting. • Equipped with the calculation of cost of material, labour and overhead. • Understand the accounting for employee cost and Overheads. • Understand the basic concept of ABC costing
SYLLABUS	
UNIT-I	**CostAccounting:**Meaning,evolution,Nature,ScopeandObjectives,CostAccounting MethodsandTechniques,CostAccountingstandard-1(Revised):Classificationofcost
UNIT -II	**Accounting for Material:** Material Control, Purchase of Material, Valuation of material at the time of receipt and issue as per CAS-6, Material Storage, Inventory Control Techniques: EOQ, Levels, ABC, Inventory Turnover Ratio, Input-Output Ratio. Treatment of material losses: Waste, Scrap, Spoilage and Defective.
UNIT-III	**Accounting for Employee Cost:** Timekeeping and Time booking, labour turnover, Idle time and overtime, Methods of wage payment and Incentive schemes (Individual and group both).Determination of employee cost asperCAS-7, Treatment of Specific items of employee cost
UNIT-IV	**Accounting for Overhead:** Meaning, Classification, codification, Accounting for production overhead: Primary and Secondary Distribution, Allocation, Apportionment and Absorption. Accounting of Administration overheads and Selling Overheads, Under and Over absorption of overheads. CAS-3(Revised 2015): Definition, Principal of measurement and Assignment.
UNIT-V	**Methods of Costing:** Unit Costing **Activity Based Costing:** Comparison of ABC and traditional product cost, meaning, stages in ABC, Determination of cost.
Suggested Readings	1. Bhanawat Shurveer S., "Cost Accounting", R.B.D. Publication, Jaipur-New Delhi 2. Rao, N.S.; Gupta, S.L. and Mundra, M.D.: Cost Accounting (Hindi) Apex Publishing House, Udaipur 3. Arora M. N: Cost Accounting - Principles and Practice; Vikas, New Delhi. 4. Horngren, Charles, Foster and Datar: Cost Accounting -A Managerial Emphasis: Prentice-Hall of India, New Delhi. 5. Jain S.P. and Narang K. L: Cost Accounting; Kalyani, New Delhi. 6. Kaplan R.S. and Atkinson A. A.: Advanced Management Accounting; Prentice India International.

	7. Khan, M.Y. and Jain, P.K.: Management Accounting. Tata McGraw Hill. 8. Maheshwari, S.N.: Advanced Problems and Solutions in Cost Accounting. Sultan Chand, New Delhi. 9. Tulsian, P.C.: Practical Costing. Vikas, New Delhi 10. Van Home J.C.: Financial Management and policy, Prentice Hall of India, New Delhi
Suggested E-resources	• https://www.icai.org/post/study-material-nset • https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf • https://www.icai.org/post.html?post_id=17759
Notes	At least 50% weightage shall be given in the examination for numerical problems.

B.Com (Three Years Degree Course)	
Second Year	
Third Semester	
Subject – Banking and Business Economics	
Code of Course	BBE6002T
Title of the Course	**Banking and Insurance**
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To understand concepts of development, analyze the banking and insurance.
Learning Outcomes	Students will acquire knowledge of • banking and insurance industry their functioning • key elements of their operations
SYLLABUS	
UNIT – I	Origin of banking Definition and function of banks, banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India, India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.
UNIT – II	Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), e-payments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines
UNIT – III	Loans and Advances Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes of NPA, Impact of NPA on Banking Sector, Insolvency and Banking Code 2016 - Objectives & Features.
UNIT – IV	Concept of Insurance, Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: features, objectives, methods; Bancassurance: features, merits.
UNIT – V	Life and Non-Life Insurance Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Misselling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialisation of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulation

Suggested Readings	1. Bhasin, N. Indian Financial System: Evolution and Present Structure, New Century Publication. 2. Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons. 3. Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House.

B.Com (Three Years Degree Course)	
Second Year	
Third Semester	
Subject - Business Administration	
Code of Course	BDM6002T
Title of the Course	**Company Law**
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To enlighten the students on the Provisions governing the Company Law and To make the students aware on the recent amendments to Companies Act
Learning Outcomes	After the successful completion of the course, students will be able to learn, • a comprehensive framework for regulating companies in India • make it easier for Indian companies to start and operate their businesses.
SYLLABUS	
UNIT – I	Indian Companies Act 2013:Nature &Kinds of Companies, Formation, Memorandum of Association – Contents; Articles of Association – Contents; Prospectus – Contents and types
UNIT – II	Share Capital and Debentures: Meaning of Shares, Kinds of Shares, voting rights, Issue of shares at a Premium and Discount, partly paid shares, Bonus Shares, Rights shares, Sweat Equity Shares. Debentures – Meaning and Types.
UNIT – III	Managerial Personnel Directors - Women Directors, Independent Directors, Director Identification Number, Other Key Managerial Personnel.
UNIT – IV	Meetings- Statutory Meeting, Annual General Meeting, Extraordinary General Meeting, Board of Directors Meeting Notice of Meeting, Quorum, Proxy, Resolutions- Ordinary and Special Resolutions, Minutes of the Meeting
UNIT – V	Winding up of Company- Members voluntary winding up, Creditors voluntary winding up, Winding up by the Court, National Company Law Appellate Tribunal.
Suggested Readings	1. Kapoor, N.D., Business Laws, Sulthan Chand and Sons, New Delhi. 2. Sreenivasan,M.R. Business Laws, Margam Publications, Chennai. 3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons, New Delhi. 4. Avatar Singh, Company Law, Eastern Book Company 5. Shukla, M.C. & Gulshan, S.S., Principles of Company Law 6. BadriAlam, S & Saravanavel, Company Law, Himalaya Publications 7. Gogna, P.P.S., Text Book of Company Law, S. Chand & Co. 8. Gaffor &Thothadri, Company Law, Vijay Nicole Imprints Pvt. Ltd. Chennai

B. Com. (Three Years Degree Program)	
Second Year	
Third Semester	
Subject- English	
Code of the Course	
Title of the Course	**Communicative English**
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 30. The 30 lectures for content delivery and diagnostic assessment, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	• To equip the learner with the basic knowledge of the English Language • To sharpen the learner's communicative skills- Listening, Speaking, Reading, Writing (LSRW) • To combine classroom procedures like individual work, pair work, small group work, and whole class work, to ensure that each student acquires the skills taught
Learning Outcomes	At the end of the course, the learner will be able to: • Ability to Communicate in English • Writing and Speaking correct English • Readiness to take Jobs that require use of English Language
SYLLABUS	
UNIT-I	Introduction Definition of communication; Verbal and Non-Verbal communication; Barriers to communication; Formal and Informal communication
UNIT -II	Active Listening Definition of active Listening; Understanding other Viewpoints; Suspending Judgement; Listening for hidden meaning; Grasping non-verbal signals; Barriers and filters in listening Activities and Tasks: Listening Comprehension; Quizzes
UNIT-III	Fluent Speaking Understanding Formal and Informal styles of Speech; Removing grammatical errors; Learning fluent speaking, using fillers, pauses Personality Building Activities: Extempore, Just-a-Minute(JAM), Debate, Group Discussion
UNIT-IV	Reading and Writing Reading comprehension; Skimming and Scanning Activities: Reading aloud practice; Comprehension passages with focus on Current Affairs, Social issues, Environmental concerns Writing Skills: Paragraph writing; Precis writing; Writing the title/heading; Writing letters/emails (Invitations/Enquiries/Complaints/Thanks and responding to them)
UNIT-V	Grammar in Context Common errors in grammar and Remedial exercises; Homonyms and Homophones; One-word substitution
Suggested Readings	1. Allen, Stannard. *Living English Structure*. 5th edition, Pearson India,

	2009. 2. Bhatia, H.S. and P.S. Bhatia. *Spoken and Communicative English*. Ramesh Publishing, 2021. 3. Bhatnagar, R. P., Rajul Bhargava**.** *English for Competitive Examinations.* Macmillan, 2021. 4. Lee, W.R. *English at Home*. OUP, 1966. 5. Leech, Geoffrey and Jan, Swartvik.*A Communicative Grammar of English*. Routledge, 2002. 6. Leech, Geoffrey, Margaret Deucher and Robert, Hoogenarad. *English Grammar for Today*. Springer, 1982. 7. Mittens et al. *Attitude of English Uses*. OUP, 1970. 8. Quirk, Randolph & Sidney Greenbaum. *A University Grammar of English*. ELBS, 1973. 9. Sharma, R.C. and Krishna Mohan.*Business Correspondence & Report Writing*. McGraw Hill, 2017. 10. Shreedharan, Josh. *The Four Skills for Communication*. Cambridge UP, 2014. 11. Suresh Kumar, E. and P. Sreehari. *Communicative English*. Orient Blackswan, 2007. 12. Thomson & Martinet. *Practical English Grammar*. OUP, 1997. 13. Tickoo C. & Sasikumar. *Writing with a Purpose*. OUP, 1997

B. Com. (Three Years Degree Program)		
Second Year		
Fourth Semester		
Subject-Accountancy and Business Statistics		
Code of the Course	ABS6003T	
Title of the Course	**Income Tax – I**	
Qualification Level of the Course	NHEQF Level 5	
Credit of the Course	6	
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics	
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.	
Prerequisites	None	
Co-requisites	None	
Objectives of the Course	To develop the understanding of basic provisions of Income Tax Act, 1961 relating to different heads of income.	
Learning Outcomes	Students will be able to: 1. Understand the basics of income tax. 2. They will be able to determine residential status of an assessee and 3. Compute income under the heads Salaries, House Property, Other Sources and Capital Gains.	
SYLLABUS		
UNIT-I	**Basic Concepts of Income Tax Law:** Definitions – Previous Year, Assessment Year, Assessee, Person, Gross Total Income, Agricultural Income, Income.	
	Residential Status and Scope of Tax: Determination of the residential status of different persons and the scope of income to be included in their total income based on residential status.	
UNIT -II	**Head of Income**: Computation of Income under the head Salaries	
UNIT-III	**Head of Income:** Computation of Taxable Income under the head Income from House Property	
UNIT-IV	**Head of Income:** Profits and gains of Business or Profession including Depreciation	
UNIT-V	**Head of Income:** Computation of Taxable income under the head Capital gains and Income from other sources	
Suggested Readings	1. Income Tax Act 2. Income Tax Rules. 3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English) 4. Patel & Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English) 5. Singhania, Vinod K.: Student guide to Income Tax. 6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications	
Suggested E-resources	• http://www.incometaxindia.gov.in • https://incometaxindiaefiling.gov.in • https://www.icai.org/post.html?post_id=17878 • https://www.icsi.edu/media/webmodules/TLP.pdf	

Notes	1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to academic session shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made. 2. Current Financial Year shall be Previous Year for even semesters and Assessment Year for odd semesters. 3. At least 50% weightage shall be given in examination for numerical problems.

B.Com (Three Years Degree Course)	
Second Year	
Fourth Semester	
Subject- Banking and Business Economics	
Code of the Course	BBE6003T
Title of the Course	**Macro Economics**
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Baking & Business Economics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	10+2
Co-requisites	None
Objectives of the Course	To provide understanding of macroeconomics and its scope, types, limitations, and national income concepts**.**
Learning Outcomes	Students will gain knowledge of • key macroeconomic concepts including national income measurement, • theories of employment and income, monetary and fiscal policy, investment multiplier, trade cycles • economic growth and development.
SYLLABUS	
UNIT-I	Nature and importance of Macro Economics: Meaning & Definition Scope, Types/ or Forms, Limitations and Problems, Difference between Micro and Macro Economics.
UNIT-II	National Income- Concept, Components, GNP, NNP, NP, PP, DP and Per capita Income, Methods of Measurements, National income and Economic welfare.
UNIT-III	Theory of Employment and Income- Classical theory and Keynesian theory, Comparison of Classical and Keynesian Models- Consumption Function- Average and Marginal Propensity to Consume, Factor Influencing Consumption Expending.
UNIT-IV	An overview of Inflation and Deflation- Meaning, Types and Causes, Philips curve Effects and measures to control Inflation in India Monetary policy, Fiscal policy.
UNIT-V	Investment Multiplier – Meaning, Process, Types, Assumptions Criticisms of concept of Multiplier Trade Cycle- Nature and Features. Keynes and Hicks Theory. Measures to Control Trade Cycle. Concept of Economics Growth and Economics Development.
Suggested Readings	1. Macroeconomics: Theory, Policy, and Indian Experience" by S.P. Gupta (Publisher: Vikas Publishing House) 2. Macroeconomics: Theory and Applications" by M.C. Vaish (Publisher: Vikas Publishing House) 3. Indian Economy: Performance and Policies" by Uma Kapila (Publisher: Academic Foundation) 4. Modern Macroeconomics" by K. K. Dewett and M. H. Navalur (Publisher: S. Chand & Company Ltd.)

<table>
<tr><td colspan="2">B.Com (Three Years Degree Course)</td></tr>
<tr><td colspan="2">Second Year</td></tr>
<tr><td colspan="2">Fourth Semester</td></tr>
<tr><td colspan="2">Subject: Business Administration</td></tr>
<tr><td>Code of Course</td><td>BDM6003T</td></tr>
<tr><td>Title of the Course</td><td>Marketing Management</td></tr>
<tr><td>Qualification Level of the Course</td><td>NHEQF Level 5</td></tr>
<tr><td>Credit of the Course</td><td>6</td></tr>
<tr><td>Type of the Course</td><td>Discipline Centric Compulsory Course (DCC) in Business Administration</td></tr>
<tr><td>Delivery Type of the Course</td><td>Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.</td></tr>
<tr><td>Prerequisites</td><td>None</td></tr>
<tr><td>Co-requisites</td><td>None</td></tr>
<tr><td>Objectives of the Course</td><td>The objective of this course is to help students to understand the concept of marketing and its applications.</td></tr>
<tr><td>Learning Outcomes</td><td>Students will be able to
• identify the scope and significance of Marketing in Domain Industry
• examine marketing concepts and phenomenon to current business events in the industry
• coordinate the various marketing environment variables and interpret them for designing marketing strategy for business firms</td></tr>
<tr><td colspan="2">SYLLABUS</td></tr>
<tr><td>UNIT – I</td><td>Introduction- Nature, Scope, functions and importance of marketing, Evolution of Marketing
Marketing Concepts- Traditional vs. Modern, selling vs. marketing
Marketing Environment- Concept, importance and components (Economic, Demographic, Technological, Natural, Socio-economic and Legal)</td></tr>
<tr><td>UNIT – II</td><td>Marketing management- Meaning, Nature, functions, features and Importance of marketing management, Difference between marketing and marketing management
Marketing Research- Importance, Process, Scope.</td></tr>
<tr><td>UNIT – III</td><td>Marketing Mix– Meaning and Scope,
Product- Basic concept, Types of products and importance, Product development process, Product life cycle, difference between product and service
Price- Concept, Significance, Factors affecting price of a product
Place –Channels of distribution, Wholesaling and retailing, e-services
Promotion- Nature and Importance, Types of promotion- Personal selling, Advertising, sales promotion and public relations</td></tr>
<tr><td>UNIT – IV</td><td>Consumer Behaviour- Nature, Scope, Consumer buying- process, Factors affecting consumer behaviour, Significance of studying consumer behaviour, Market Segmentation, Market Targeting, Product Positioning- Introduction and importance in marketing</td></tr>
<tr><td>UNIT – V</td><td>Recent Trends in marketing – Directing marketing, societal marketing, Green Marketing, consumer relationship marketing Rural marketing, digital marketing,
Assignment- Presentation on contemporary examples of companies with best marketing strategies</td></tr>
</table>

Suggested Readings	1. K.S. Chandrasekar, Marketing Management Text And Cases, Tata McGraw-Hill Publication, New Delhi.2010 2. Govindarajan, Marketing Management Concepts, Cases, Challenges and Trends, Prentice Hall of India, New DelhI. 2009 3. Philip Kotler, Marketing Management- Analysis Planning and Control, Prentice Hall of India, New Delhi, 4. Ramaswamy. V S & Namakumari. S, Marketing Management-Planning Implementation and Control, Macmillan Business Books, New Delhi, 2002,

B. Com. (Three Years Degree Program)	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	SEC6300P
Title of the Course	**Practical MS Excel**
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Familiar with the basic computer operations
Co-requisites	None
Objectives of the Course	To enhance the skills in the students in order to well verse with MS Excel so that business problems may be solved with the help of MS excel.
Learning Outcomes	Students will be able to: • Enter and edit data in Excel, • Modify a worksheet and workbook, work with cell references and • Learn to use functions and formulas.
SYLLABUS	
UNIT-I	**MS-Excel**: - Features, component, worksheet, workbook, Insert delete row and column, formatting the cell and sheet, working with formula, creating graph and chart, using various types of function, filter.
UNIT -II	**Data Linking:** Understanding Data Linking, Linking between Worksheets, Linking between Workbooks, Updating Links Between Workbooks.
UNIT-III	**Reference Function:** Understanding Reference Functions, Using ROW and ROWS, Using COLUMN and COLUMNS, Using ADDRESS, Using INDIRECT, Using OFFSET.
UNIT-IV	**Lookup Function:** Understanding Data Lookup Functions, Using CHOOSE, Using VLOOKUP, Using VLOOKUP For Exact Matches, Using HLOOKUP, Using INDEX, Using MATCH
UNIT-V	**Data Consolidation:** Understanding Data Consolidation, Consolidating with Identical Layouts, Creating a Linked Consolidation, Consolidating from Different Layouts, and Consolidating Data Using the SUM Function.
Suggested Readings	1. Alexander, M., Kusleika, R. and Walkenbach, J. Microsoft Excel 2019 BIBLE
Suggested E-resources	https://www.youtube.com/watch?v=-ujVQzTtxSg&list=PLWPirh4EWFpEpO6NjjWLbKSCb-wx3hMql https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf
Notes	1. Examination of this paper shall comprise only computer based practical. 2. This practical course shall be taught through MS-Excel. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program)	
Second Year	
Fourth Semester	
Subject-Banking and Business Economics	
Code of the Course	SEC6334P
Title of the Course	**Microsoft Office Lab**
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Banking and Business Economics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Familiar with the basic computer operations
Co-requisites	None
Objectives of the Course	To enhance the skills in the students in order to well verse with MS Office and DBMS so that business documents and presentations may be prepared.
Learning Outcomes	Students will be aware with: • Basic features of MS Office and MS Word • Basic Operations in MS Excel • Features of MS Powerpoint and DTP • Database Management Software
SYLLABUS	
UNIT-I	**MS-Office,** File Manager, Clip Board, OLE Introduction of MS-word-Features, component, creating, saving, and printing the document file, cut, copy ,paste, find , replace, Formatting the file , Insert picture and word art, header and footer, spelling and grammar checking , mail merge , macro, working with table.
UNIT -II	**MS-Excel**: - Features, component, worksheet, workbook, Insert delete row and column, formatting the cell and sheet, working with formula, creating graph and chart, using various types of function, filter.
UNIT-III	**MS- PowerPoint:** - Features, component and uses, creating the presentation, Inserting slide, various view of slide, slide master, slide show , creating animation and effect in slide, custom animation, slide transition.
UNIT-IV	**DTP and Multimedia software**- Concept of multimedia, elements of multimedia, overview of DTP. Overview of various multimedia software - Web Browser, Flash, Photoshop, CorelDraw, and FrontPage express.
UNIT-V	**Database Software**- Concept of DBMS, Attribute, table, primary key, foreign key, candidate key, super key, various constraints. **Overview of various Database software-** MS-Accesses, Oracle, My SQL, Sybase, SQL Server. Working with MS Access: - object in MS-Access, data types, creating table, creating key, apply various constraints
Suggested Readings	1. MS Office XP complete BPB Publication 2. MS Office for Beginners, Humphrey Publications
Suggested E-resources	1. https://edu.gcfglobal.org/en/subjects/office/
Notes	1. Examination of this paper shall comprise only computer based practical. 2. This practical course shall be taught through MS-Excel. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program)	
Second Year	
Fourth Semester	
Subject-Business Administration	
Code of the Course	SEC6367P
Title of the Course	**Practical Documentation**
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Business Administration
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Familiar with the basic computer operations
Co-requisites	None
Objectives of the Course	To enhance the skills in the students in order to well verse with required documentation related to various forms of business organisation.
Learning Outcomes	Students will be able to prepare: • Sales deed, Lease deed, Gift Deed, Partnership Deed, Power of Attorney • Audit Certificates and Reports • Minutes of Board Meetings, Agenda, Business Letters.
SYLLABUS	
UNIT-I	Sale Deed, Lease Deed, Gift Deed
UNIT -II	Partnership Deed, Power of Attorney, Hire Purchase deed
UNIT-III	Audit Certificates, Directors and Auditors reports
UNIT-IV	AGM & EGM Agenda, Minutes of Board of Directors and Shareholder's Meeting
UNIT-V	Précis and Business Letter writing, Press release
Suggested Readings	1. Gogna, PPS. Law for CA-PCC/IPCC, S. Chand Publications, New Delhi
Suggested E-resources	1. https://cleartax.in/s/partnership-deed-format-download 2. https://www.indiafilings.com/learn/minutes-of-meeting/ 3. https://corporatelawreporter.com/board-resolution-for-authorisation-for-entering-into-lease-agreement/
Notes	1. Examination of this paper shall comprise only computer based practical. 2. This practical course shall be taught through MS-Excel. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	SEC6301T
Title of the Course	**Basics of MS-Excel (for non-collegiate students only)**
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Accountancy and Business Statistics
Prerequisites	Familiar with the basic computer operations
Co-requisites	None
Objectives of the Course	To enhance the skills in the students in order to well verse with MS Excel so that business problems may be solved with the help of MS excel.
Learning Outcomes	Students will be able to: • Enter and edit data in Excel, • Modify a worksheet and workbook, work with cell references and • Learn to use functions and formulas.
SYLLABUS	
UNIT-I	**MS-Excel**: - Features, component, worksheet, workbook, Insert delete row and column, formatting the cell and sheet, working with formula, creating graph and chart, using various types of function, filter.
UNIT -II	**Data Linking:** Understanding Data Linking, Linking between Worksheets, Linking between Workbooks, Updating Links Between Workbooks.
UNIT-III	**Reference Function:** Understanding Reference Functions, Using ROW and ROWS, Using COLUMN and COLUMNS, Using ADDRESS, Using INDIRECT, Using OFFSET.
UNIT-IV	**Lookup Function:** Understanding Data Lookup Functions, Using CHOOSE, Using VLOOKUP, Using VLOOKUP For Exact Matches, Using HLOOKUP, Using INDEX, Using MATCH
UNIT-V	**Data Consolidation:** Understanding Data Consolidation, Consolidating with Identical Layouts, Creating a Linked Consolidation, Consolidating from Different Layouts, and Consolidating Data Using the SUM Function.
Suggested Readings	1. Alexander, M., Kusleika, R. and Walkenbach, J. Microsoft Excel 2019 BIBLE
Suggested E-resources	https://www.youtube.com/watch?v=-ujVQzTtxSg&list=PLWPirh4EWFpEpO6NjjWLbKSCb-wx3hMql https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf

B. Com. (Three Years Degree Program)	
Third Year	
Fifth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7100T
Title of the Course	**Income Tax – II**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Knowledge of computation of taxable income under various heads of income.
Co-requisites	None
Objectives of the Course	To develop the understanding of provisions of Income Tax Act, 1961 and applying the same in computation of profits and gains of business and profession, deductions, aggregation, clubbing and exempted incomes.
Learning Outcomes	Students will be able to: • Compute profits and gains of Business and Profession • Develop deeper understanding of the provisions related to Clubbing of income, set off and carry forward, aggregation and deductions.
SYLLABUS	
UNIT-I	**Clubbing of Income**: Transfer of income without transfer of assets, revocable transfer, Income of spouse, minor child and son's wife in certain cases, conversion of self-acquired property into property of HUF
	Exempted Income: Provisions governing Set-off or carry forward and set-off of Losses under different heads of Income.
UNIT -II	Deductions from Gross Total Income: Deductions from GTI in respect of Payment available to individual and HUF and Partnership Firms
UNIT-III	Deductions from Gross Total Income: Deductions from GTI in respect of Income available to individual, HUF and Partnership Firms
UNIT-IV	Assessment of Individuals and HUF - Preparation of Computation of Total Income and Tax Payable
UNIT-V	Assessment of Partnership Firms and Partners - Preparation of Computation of Total Income and Tax Payable
Suggested Readings	1. Income Tax Act 2. Income Tax Rules. 3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English) 4. Patel & Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English) 5. Singhania, Vinod K.: Student guide to Income Tax. 6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications
Suggested E-resources	• http://www.incometaxindia.gov.in • https://incometaxindiaefiling.gov.in • https://www.icai.org/post.html?post_id=17878 • https://www.icsi.edu/media/webmodules/TLP.pdf

Notes	1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to academic session shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made. 2. Current Financial Year shall be Previous Year for even semesters and Assessment Year for odd semesters. 3. At least 50% weightage shall be given in examination for numerical problems.

B. Com. (Three Years Degree Program)	
Third Year	
Fifth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7101T
Title of the Course	**Corporate Accounting**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Accounting of 12th Standard
Co-requisites	None
Objectives of the Course	To develop understanding of accounting treatment of Indian corporate entities with reference to prevailing act, standards and rules.
Learning Outcomes	Students will be able to: • Prepare final accounts of a company • Calculate earnings per share and • Make valuation of shares and goodwill.
SYLLABUS	
UNIT-I	Company Accounts: Redemption of Preference shares and Redemption of Debentures
UNIT -II	Accounting for share-based payment: Meaning of employee's stock option plans, terminologies, Companies (share Capital and Debentures) Rules 2014 and accounting entries. Accounting for Bonus issue and right issue
UNIT-III	AS 20- Earning Per Share: Objective, scope, Measurement of basic and diluted EPS, Restatement and Comparison of AS-20 with Ind-As-33, Divisible profits
UNIT-IV	Final Accounts of Companies: Performa of Financial Statements under Companies (Accounting Standard) Rules 2006 and Companies (Indian Accounting Standards) Rules 2015. Preparation of statement of profit and loss and Balance sheet of corporate entities, computation of managerial remuneration
UNIT-V	Valuation of Goodwill and Shares: Meaning and different methods for calculation of goodwill and shares.
Suggested Readings	1. Gupta, R.L., Radhaswamy M., Company Accounts, Sultan Chand and Sons, New Delhi. 2. Jain S.P. & Narang K.L., Advanced Accountancy Corporate Accounting Volume-1I, Kalyani Publishers, Ludhiana. 3. Maheshwari, S.N., Corporate Accounting. Vikas Publishing House, New Delhi. 4. Monga,J.R.,Ahuja,GirishandSehgal,Ashok,FinancialAccounting:MayurPaperBacks, Noida. 5. Shukla,M.C.,Grewal,T.S.andGupta,S.C.,AdvancedAccounts.S.Chand&Co., NewDelhi. 6. Khandelwal, M.C., Higher Accounting (Hindi). Ramesh Book Depot, Jaipur.
Suggested E-resources	• https://www.icai.org/post.html?post_id=12433 • https://www.icsi.edu/media/webmodules/02122021_Final_CMA.pdf

Notes	At least 50% weightage shall be given in examination for numerical problems.

B. Com. (Three Years Degree Program)	
Third Year	
Fifth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7103T
Title of the Course	**Cost Accounting –II**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of cost accounting, cost elements and cost sheet.
Co-requisites	None
Objectives of the Course	To develop an understanding of the basic concepts, methods and techniques of cost accounting to determine total cost and price for products and services and controlling the cost.
Learning Outcomes	Students will have the knowledge of: • Different methods and techniques of costing • Maintaining cost records.
SYLLABUS	
UNIT-I	**Cost Records:** Integral and Non-integral system; Reconciliation of cost and financial accounts.
UNIT -II	**Methods of Costing:** Job, Batch and Contract Costing, Operating Costing.
UNIT-III	**Methods of Costing:** Process Costing: Simple accounts including inter process profits, Process account with Joint and By-Products and Work in Progress.
UNIT-IV	**Standard Costing:** Meaning, Types of Standards, setting standards, Calculation and Analysis of Cost Variances: Material, Labour and Overheads.
UNIT-V	**Marginal Costing:** Meaning, Comparison of Marginal Costing and Absorption Costing, Concept of BEP, Contribution, Margin of Safety, Profit Volume Ratio, Angle of Incidence, Operating Leverage

Suggested Readings	1. Bhanawat Shurveer S, Cost Accounting (English Version), R.B.D. Publication, Jaipur-New Delhi. 2. Bhanawat Shurveer S, Jaroli Abhay, Lodha Shilpa, Cost Accounting (Hindi Version) 3. Roa, N.S., Gupta S.l. and Mundra, M.D., Cost Accounting (Hindi) Apex Publishing House, Udaipur 4. Arora, M.N., Cost Accounting-principals and practice. Vikas, New Delhi. 5. Bhanawat Shurveer S, Cost Accounting (English Version), R.B.D. Publication, Jaipur- New Delhi. 6. Bhanawat Shurveer S, Jaroli Abhay, Lodha Shilpa, Cost Accounting (Hindi Version), R.B.D. Publication, Jaipur-New Delhi. 7. Jain, S.P. and Narang, K.L., Cost Accounting (Hindi and English) Kalyani, New Delhi. 8. Khan, M.Y. and Jain, P.K., Management Accounting Tata McGraw

	Hill New Delhi. 9. Maheshwari, S. N., Advanced Problems and Solutions in Cost Accounting. Sultan Chand, New Delhi. 10. Tulsian, P.C., Practical Costing. Vikas, New Delhi.
Suggested E-resources	• https://www.icai.org/post/study-material-nset
Notes	1. If either new cost accounting standard (CAS) or revision to CAS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments. 2. Atleast 50% weightage shall be given in examination for numerical problems.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Fifth Semester	
Subject- Banking & Business Economics	
Code of the Course	BBE7100T
Title of the Course	**Financial Management**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Baking & Business Economics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	10+2
Co-requisites	None
Objectives of the Course	The objective of the subject of Financial Management is to provide students with a comprehensive understanding of financial principles and practices.
Learning Outcomes	The outcome of the subject is to • provide the ability to analyze financial decisions, evaluate investments, make informed capital structure decisions, effectively manage working capital, contributing to organizational financial success and sustainability.
SYLLABUS	
UNIT-I	Meaning and concept of Financial Management; Traditional and Modern Approach, Finance Functions-Types, Functions of Finance Executive in An Organization, Objectives of Financial Management.
UNIT-II	Capital Budgeting- Importance, Techniques of Capital Budgeting, Discounted and Non- Discounted Methods, Choice of Methods, Capital Retaining, Risk Evolution and Sensitivity Analysis.
UNIT –II	Capital structure concept, financial structure, Optimal Capital Structure, Determinants, Theories of Capital Structure and Valuation. Leverages-Financial and Operating – EBIT- EPS Analysis.
UNIT-IV	Dividend policy- Types, Types and Legal Provision of Dividend, Theories of Dividend Policy, Walter, Gorden Models and Hypothesis- Their Impact on Value of Firm, Bonus Shares, Split of Shares
UNIT-III	Working Capital Planning and Management: Banking Norms and Macro Approach, Management of Cash, Receivables and Inventories.
Suggested Readings	1. "Financial Management: Theory and Practice" by Prasanna Chandra (McGraw Hill Education) 2. "Financial Management" by I.M. Pandey (Vikas Publishing House) 3. "Financial Management and Policy" by James C.Van Horne (Pearson Education) 4. "Financial Management: Principles and Practice" by M.Y. Khan and P.K. Jain (McGraw Hill Education) 5. "Financial Management: Concepts, Analysis, and Applications" by B.B. Verma and H.L. Maheshwari (Sultan Chand & Sons) 6. "Financial Management: Text, Problems, and Cases" by Ravi M.

	Kishore (Taxmann Publications)

B.Com (Three Years Degree Course)	
Third Year	
Fifth Semester	
Subject: Banking and Business Economics	
Code of the Course	BBE7101T
Title of the Course	**Financial Market Operations**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Baking & Business Economics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	10+2
Co-requisites	None
Objectives of the Course	To gain a comprehensive understanding of the Indian financial system, including the money market, capital market, stock exchanges, securities regulations, and financial services.
Learning Outcomes	Students will develop knowledge about the • Composition, structure, and functioning of the Indian money market, capital market, and stock exchanges. • The various financial instruments, institutions, and regulatory frameworks in these markets.
SYLLABUS	
UNIT-I	Indian money market: Composition, Structure – Acceptance houses, Discount houses and call money markets; Defects of Indian money market and suggestions for removing them; Recent trends in Indian money market.
UNIT –II	Capital Market: Institutions and instruments. Difference between money and capital market and relationship between them. Stock Trading, Future and Options. Security Market: New issue market, secondary market. Functions and role of Stock Exchange; Listing procedure and legal requirements; Public issue –pricing and marketing.
UNIT –III	Stock Exchanges: Functions of Stock Exchanges: Brokers, Sub – Brokers, market makers, jobbers, Portfolio consultants, Institutional investors and NRIs. National Stock Exchange and Over the Counter Exchanges.
UNIT –IV	Securities Contract and Regulation Act: Main provisions. Investors protection: Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts.
UNIT –V	Financial Services: Merchant banking – Functions and role; SEBI guidelines; Credit rating – concept, functions and type. Credit Rating in India.
Suggested Readings	1. Money, Banking, and International Trade by M.L. Seth (S. Chand Publishing) 2. Indian Financial System by M.Y. Khan and P.K. Jain (Tata McGraw-Hill) 3. Indian Financial System: Institutions, Markets, Services, and Regulations by Bharti V. Pathak (Pearson Education) 4. Indian Financial System: Theory and Practice by H.R. Machiraju (Vikas Publishing House) 5. Indian Money and Capital Markets: An Introduction by R. Venkata

	Subramani (New Age International Publishers) 6. Indian Capital Markets: Practices and Procedures by P.L. Gai (Vikas Publishing House) 7. ''Money and Financial System'' by Prof. Mukesh Mathur (Himanshu Publications)

B.Com (Three Years Degree Course)	
Third Year	
Fifth Semester	
Subject: Banking and Business Economics	
Code of the Course	BBE7102T
Title of the Course	**Cyber Crime and Laws**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Baking & Business Economics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	10+2
Co-requisites	None
Objectives of the Course	To Understand Cyber-crimes, forensic techniques, and analyze various types of Cyber-crimes.
Learning Outcomes	It will help in acquiring knowledge of • computer crime terminology, legal recognition of electronic records, regulation of certifying authorities, • penalties/adjudication process for Cyber-crime
SYLLABUS	
UNIT-I	Introduction — Computer Crime and Cyber Crimes: Distinction between Cyber Crime and Conventional Crimes; Cyber Forensic; Kinds of Cyber Crimes — Cyber Stalking, Cyber Terrorism, Forgery and Fraud, Crimes Related to IPRs, Computer Vandalism: Privacy of Online Data; Cyber Jurisdiction; Copyright Issues; Domain Name Dispute, etc.
UNIT –II	Definition and Terminology (Information Technology Act, 2000) Concept of Internet, Internet Governance, E-contract, E-forms, Encryption, Data Security. Access, Addressee, Adjudicating Officer, Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement
UNIT –III	Computer, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Form, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System, Verify, Subscriber as defined in the Information Technology Act, 2000.
UNIT –IV	Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Use of Electronic Records and Digital Signatures in Government and its Agencies; Retention of Electronic Records; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.
UNIT –V	Regulation of Certifying Authorities; Appointment and Functions of Controller; License to Issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences.
Suggested Readings	1. Cyber Crimes and the Law: A Comprehensive Investigation" by Vivek Sood (LexisNexis) 2. "Cyber Laws and IT Protection" by Pavan Duggal (Universal Law

	Publishing) 3. "Information Technology Law and Practice" by Vakul Sharma (Taxmann Publications) 4. "Cyber Crimes: Law and Practice" by B.N. Srikrishna and Arvind Mediratta (LexisNexis) 5. "Information Technology Law in India" by Rodney D. Ryder (Universal Law Publishing) 6. "Cyber Law: Indian and International Perspectives" by Ashok Kumar Panda (PHI Learning)

B.Com (Three Years Degree Course)	
Third Year	
Fifth Semester	
Subject: Business Administration	
Code of Course	BDM7100T
Title of the Course	**Human Resource Management**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To facilitate the students to know about the importance of Human Resources And to make the students to understand the various aspects of the Human Resources Management.
Learning Outcomes	After completing the program, students will be able to: • To develop the understanding of the concept of human resource management and to understand its relevance in organizations. • To analyse the strategic issues and strategies required to select and develop manpower resources. • Analyze the key issues related to administering the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics, and training
SYLLABUS	
UNIT – I	**Human Resource Management**- Concept, Nature, Significance and functions; Role of HR manager in the organization. **Human Resource Planning**- Meaning, importance, Process, Problems, Requisites for successful HRP.
UNIT – II	**Recruitment –** Meaning and sources – internal and external. **Selection** – Meaning and process. **Placement** – meaning and need. **Job analysis**- Job description, Job specification; Job designing techniques– job rotation, job enlargement, job enrichment, job simplification
UNIT – III	**Training** – Meaning, Process, Traditional and Modern methods. **Management Development**- Meaning, Methods, differences between Training & Development **Performance Appraisal-**Meaning, Need, Process, Methods
UNIT – IV	**Human Resource Information System-** Meaning, objective and Steps in development; **HR Analytics** – meaning, **HR Audit** – Meaning, objectives and areas.
UNIT – V	**Recent Trends in HRM**- Employee Engagement, Talent Management, Diversity at Workplace, Mergers & Acquisition in HRM**.**
Suggested Readings	1. Rao, V S P, Human Resource Management, Excel Books 2. Ashwathappa, Human Resource Management, Himalaya Publishing House 3. Garry Deseler, Human Resource Management, Prentice Hall 4. Prasad, L M, Human Resource Management, Sultan Chand & Sons

	5. Tripathi, Human Resource Management, Prentice Hall 6. Sundar & Srinivasan, Essentials of Human Resource Management, Vijay Nicole Imprints Pvt. Ltd. Chennai

B.Com (Three Years Degree Course)	
Third Year	
Fifth Semester	
Subject: Business Administration	
Code of Course	BDM7101T
Title of the Course	**Industrial Relations & Labour Law**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	Understand evolution of industrial relations and its significance in managerial world
Learning Outcomes	Student will be able to • Elaborate the concept of Industrial Relations • Illustrate the role of trade union in the industrial setup • Elaborate Industrial dispute settlement procedures etc.
SYLLABUS	
UNIT – I	**Industrial Relations (IR):** Concept and Nature, Human relations approach, Factors affecting IR in changing Environment, Parties in IR, Evolution of IR in India
UNIT – II	**Wage Code, 2019:** Definitions**,** Provisions related to Minimum wages, Payment of wages, payment of bonus, Board, Offences and Penalties
UNIT – III	**Industrial Relations Code, 2020**- Terminology, Trade Union, Industrial disputes and other provisions
UNIT – IV	**Labour Code on Social Security, 2020**- Definitions, Application of the Code, Social security benefits, social security organization
UNIT – V	**Code on Occupational Safety, Health and Working Conditions, 2020**- Definition, Registration, Duties of Employer and Employees, Occupational health and safety, Welfare Provisions, Board, Health and Working Conditions
Suggested Readings	1. Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, "Elements of Industrial Law". Sultan Chand & Sons Pvt. Ltd. 2. Katz, Harry., Kochan,Thomas A.,& Colvin,A. J.S.(2007) An Introduction to Collective Bargaining and Industrial Relations, McGraw Hill Companies. 3. Padhi, P K, (2017), Industrial Relations, Prentice Hall India 4. Sharma, J.P. (2018), Simplified Approach to Labour Laws. Bharat Law House (P) Ltd. 5. Venkat Ratnam, (2018) C.S. Industrial Relations: Text and Cases, Oxford University Press, DelhI

<table>
<tr><th colspan="2">B.Com (Three Years Degree Course)</th></tr>
<tr><th colspan="2">Third Year</th></tr>
<tr><th colspan="2">Fifth Semester</th></tr>
<tr><th colspan="2">Subject: Business Administration</th></tr>
<tr><td>Code of Course</td><td>BDM7102T</td></tr>
<tr><td>Title of the Course</td><td>Digital Marketing</td></tr>
<tr><td>Qualification Level of the Course</td><td>NHEQF Level 5.5</td></tr>
<tr><td>Credit of the Course</td><td>6</td></tr>
<tr><td>Type of the Course</td><td>Discipline Specific Elective (DSE) in Business Administration</td></tr>
<tr><td>Delivery Type of the Course</td><td>Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.</td></tr>
<tr><td>Prerequisites</td><td>None</td></tr>
<tr><td>Co-requisites</td><td>None</td></tr>
<tr><td>Objectives of the Course</td><td>To understand the basic Concepts of Digital marketing and the road map for successful Digital marketing strategies</td></tr>
<tr><td>Learning Outcomes</td><td>Students will able to
• Develop digital marketing strategies by setting up their own marketing framework of business goals, market insights, customer journey, marketing channels, and marketing objectives.
• Plan effective marketing content and channels that can maximize the ROI of their marketing campaigns by using the most effective platform to achieve their marketing objectives.</td></tr>
<tr><th colspan="2">SYLLABUS</th></tr>
<tr><td>UNIT – I</td><td>Introduction to Digital Marketing: Usage and importance of Social Media tools, Usage and importance of Social Media tools and technology for expanding business.</td></tr>
<tr><td>UNIT – II</td><td>B2B marketing and Social Media, Social Media Channels available to marketers. Understanding Traffic, Understanding Leads, Inbound vs. Outbound Marketing, Scope of Digital Marketing</td></tr>
<tr><td>UNIT – III</td><td>Social Media Platforms for Promotion: LinkedIn, Facebook, Google +, Twitter, YouTube, Facebook Marketing Fundamentals, Profiles and Pages, Creating Facebook Pages, Page info and setting, Scheduling posts, Facebook events.</td></tr>
<tr><td>UNIT – IV</td><td>Setting up Facebook Ad account, Boosting page posts, Page promotion, Video Promotion, Usage of twitter, How to create twitter account, How to increase twitter followers, Search Engine Marketing: Concept, Google AdSense Account Setup, Placing Ads on Blogs.</td></tr>
<tr><td>UNIT – V</td><td>Introduction to YouTube, How to create YouTube Channel, How to post videos on YouTube channels, Channel Keywords, How to make Videos, Editing Videos, Background Music.</td></tr>
<tr><td>Suggested Readings</td><td>1. Digital Marketing: Russ Henneberry and Ryan Deiss
2. The Art of Digital Marketing: Ian Didson
3. Fundamentals of Digital Marketing: Puneet Singh Bhatia
4. Digital marketing: Seema Gupta
5. Digital Markting: Cases from India- Rajendra Nargundakar, Romy Sainy</td></tr>
</table>

B. Com. (Three Years Degree Program)	
Third Year	
Fifth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	SEC7301P
Title of the Course	**Practical Income Tax**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Basic knowledge of income tax
Co-requisites	None
Objectives of the Course	To enable students to fill the income tax return on online mode.
Learning Outcomes	Students will be able to: • Understand the practical process of filling income tax return • Get an employment opportunity.
SYLLABUS	
UNIT-I	PAN no. (49A) and documentation, TAN (49B), Introduction to Return filling
UNIT -II	Assessment of Individuals and HUF - Computation of Total Income and Tax Payable using MS Excel
UNIT-III	Assessment of Partnership Firms and Partners - Computation of Total Income and Tax Payable using MS Excel
UNIT-IV	Filing of return of non-business entities (individuals) ITR-1 and ITR-2
UNIT-V	Filing of return of business entities (individuals), ITR-3 and ITR-4, Assesses covered under 44AD, 44ADA and 44AE.
Suggested Readings	1. Income Tax Act 2. Income Tax Rules. 3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English) 4. Patel & Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English) 5. Singhania, Vinod K.: Student guide to Income Tax. 6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications
Suggested E-resources	• http://www.incometaxindia.gov.in • https://incometaxindiaefiling.gov.in • https://www.icai.org/post.html?post_id=17878 • https://www.icsi.edu/media/webmodules/TLP.pdf
Notes	1. All practical including computation of total income and tax payable of this paper shall be taught on M.S. Excel in accounting laboratory. **2.** Examination of this paper shall comprise only computer based practical. **3.** Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program)	
Third Year	
Fifth Semester	
Subject-Banking and Business Economics	
Code of the Course	SEC7335P
Title of the Course	**Practical Stock Exchange Transaction**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Discipline Specific Elective (DSE) in Banking and Business Economics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Basic knowledge of income tax
Co-requisites	None
Objectives of the Course	To enable students aware about demat account, derivatives and trade for securities through online mode.
Learning Outcomes	Students will be able to: • Understand various types of stock exchange transactions • Have knowledge about trading strategies • Understand technical analysis
SYLLABUS	
UNIT-I	Function of stock exchange, Procedures for Dealing at Stock Exchange, Rules and regulation of stock exchange ,opening of Demat Account , basics of financial market , IPO , Primary market vs Secondary market, Stock exchange dealing.
UNIT -II	Introduction to Derivatives-Practical understanding using various websites, e-books, supplementary study materials , web & mobile applications , Options Writing Vs Option Buying, Option Strategies, Currency Futures Strategies
UNIT-III	Trading Strategies in Emerging Markets, Investment and Portfolio Management, Market Performance Bullish market , Bearish market, mutual fund transactions.
UNIT-IV	Philosophy of Technical analysis , Price Charting Patterns , Statistical Indicators, Trading Strategy Setups – Trend Followings, Swing and Contrarian
UNIT-V	Stock market tools and techniques, Forex , Candlestick trading , Swing Trading , Day Trading , Share price Movement
Suggested Readings	
Suggested E-resources	
Notes	1. Examination of this paper shall comprise only computer based practical. 2. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program)	
Third Year	
Fifth Semester	
Subject-Business Administration	
Code of the Course	SEC7368P
Title of the Course	**Practical Business Communication**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Business Administration
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	This objective of this course is to develop effective business communication skills among the students through practical training.
Learning Outcomes	Students will be able to: • Communicate with more clarity that would facilitate the organizational work process. • Break the barriers and help in the process of earning greater commitment among stakeholders to goal achievement.
SYLLABUS	
UNIT-I	Individual Presentation on various topics related to course contents
UNIT -II	Group Discussion on burning topics related to social, economy, political etc.
UNIT-III	Extempore, Debate
UNIT-IV	Essay Writing on contemporary issues, Reading / Narratives / Story-telling
UNIT-V	Self-Introduction, Brain-Storming, Personal Interview & Grooming
Suggested Readings	1. Bovee, and Thill, *Business Communication Essentials, Pearson Education* 2. Lesikar, Raymond V., Flatley, Marie E., Rentz, Kathryn, Lentz, Paula and Pande, Neerja. 3. *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education 4. Locker and Kaczmarek, *Business Communication: Building Critical Skills,* McGraw Hill Education 5. Murphy, Herta A, Hildebrandt, Herbert W and Thomas, Jane P. *Effective Business* 6. *Communication (SIE)*, McGraw Hill Education 7. Taylor, Shirley. *Communication for Business, Pearson Education* 8. Young, Dona. *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education.
Suggested E-resources	Business Communication for Success - Open Textbook Library (umn.edu)
Notes	Examination of this course shall be practical where external examiner will examine the communication skill of the individual student on various aspects of communication mentioned in the syllabus.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Fifth Semester	
Subject-Banking and Business Economics	
Code of the Course	SEC7336T
Title of the Course	**Microsoft Office**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Banking and Business Economics
Prerequisites	Familiar with the basic computer operations
Co-requisites	None
Objectives of the Course	To enhance the skills in the students in order to well verse with MS Office and DBMS so that business documents and presentations may be prepared.
Learning Outcomes	Students will be aware with: • Basic features of MS Office and MS Word • Basic Operations in MS Excel • Features of MS Powerpoint and DTP • Database Management Software
SYLLABUS	
UNIT-I	**MS-Office,** File Manager, Clip Board, OLE Introduction of MS-word- Features, component, creating, saving, and printing the document file, cut, copy ,paste, find , replace, Formatting the file , Insert picture and word art, header and footer, spelling and grammar checking , mail merge , macro, working with table.
UNIT -II	**MS-Excel**: - Features, component, worksheet, workbook, Insert delete row and column, formatting the cell and sheet, working with formula, creating graph and chart, using various types of function, filter.
UNIT-III	**MS- PowerPoint:** - Features, component and uses, creating the presentation, Inserting slide, various view of slide, slide master, slide show , creating animation and effect in slide, custom animation, slide transition.
UNIT-IV	**DTP and Multimedia software**- Concept of multimedia, elements of multimedia, overview of DTP. Overview of various multimedia software - Web Browser, Flash, Photoshop, CorelDraw, and FrontPage express.
UNIT-V	**Database Software**- Concept of DBMS, Attribute, table, primary key, foreign key, candidate key, super key, various constraints. **Overview of various Database software-** MS-Accesses, Oracle, My SQL, Sybase, SQL Server. Working with MS Access: - object in MS-Access, data types, creating table, creating key, apply various constraints
Suggested Readings	1. MS Office XP complete BPB Publication 2. MS Office for Beginners, Humphrey Publications
Suggested E-resources	https://edu.gcfglobal.org/en/subjects/office/

B. Com. (Three Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7104T
Title of the Course	**Goods and Services Tax**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To develop an understanding of provisions of Goods and Services Act, 2017 and applying the same in real world of Business.
Learning Outcomes	Student will be able to: • Develop the understanding of provisions of Goods and Services Act, 2017. • Understand the terminology of GST. • Applying the same in real world of Business. • Understand the procedure of assessment and audit.
SYLLABUS	
UNIT-I	**Concept and features:** Concept and features of indirect taxes; Principal indirect taxes levied in India; GST Laws: An introduction including Constitutional aspects. Definitions of terms used in GST.
UNIT -II	**Levy and collection:** Levy and collection of CGST and IGST; Application of CGST/IGST law; Taxable event under GST- Supply and its meaning and scope, including composite and mixed supplies; charge of tax including reverse charge; Exemption from GST; Composition levy.
UNIT-III	**Registration under GST law:** Concept of taxable person; person liable for registration; compulsory registration in certain cases; persons not liable for registration; procedure for registration; amendment of registration; cancellation or suspension of registration and revocation of cancellation
	Place of supply: Place of supply of goods; place of supply of services.
UNIT-IV	**Tax invoice; Credit and Debit notes:** Tax invoice; credit and debit notes; prohibition of unauthorized collection of tax; amount of tax to be indicated in tax invoice and other documents
	Returns under GST: Furnishing details of outward supplies; furnishing details of inward supplies; furnishing of returns; default/delay in furnishing return; Goods and Services Tax practitioners; information return
UNIT-V	**Account and Records; Electronic way bill:** Account and other records; period of retention of accounts; electronic way bill
	Assessment and Audit: Self-assessment; provisional assessment; scrutiny of returns; assessment of non-filers of returns; assessment of unregistered persons; summary assessment in certain special cases; audit by tax authorities; special audit

Suggested Readings	1. CGST Act and Rules 2017. 2. Custom Act 1962and Rules. 3. Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi. 4. Datey V.S., GST Ready Reckoner, Taxxman Publication, New Delhi. 5. Goel, Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd. New Delhi. 6. Patel, Chaudhary, Indirect Taxes, Chaudhary Publication, Jaipur. 7. Shah C.K., Mangal S.K., Kaduniya Hemant, Goods and Services Tax, RBD publishing, Jaipur.
Suggested E-resources	• https://www.icai.org/post.html?post_id=17758 • https://www.icsi.edu/media/webmodules/publications/GST%20Educational%20Series.pdf • https://icmai.in/TaxationPortal/
Notes	1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to academic session, shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from the university shall be made. 2. Atleast 50% weightage shall be given in the examination for numerical problems.

B. Com. (Three Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7104P
Title of the Course	**Goods and Services Tax Lab**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Theoretical knowledge of GST act 2017
Co-requisites	None
Objectives of the Course	To develop the skill for implementing the provisions of Goods and Services Act on software in order to solve the real life business problems relating to GST and enable them to file GST return on online mode.
Learning Outcomes	Students will be able to • Understand the practical problems that arise while filling GST returns and solve them. • File the GST return easily. • This course has direct link to employability.
SYLLABUS	
UNIT-I	Format of Invoice, Levy and Collection of Tax, Time and Value of Supply, Online registration process
UNIT -II	Outward supply, Inward supply, Determination of GST liability, E-Way Bill
UNIT-III	Annual Return for composition dealer, TDS return and certificate
UNIT-IV	Annual Return for normal dealer
UNIT-V	Adjustment of Electronic Cash and Credit Ledger Balances in CGST, SGST, UTGST and IGST liability
Suggested Readings	1. CGST Act and Rules 2017. 2. Custom Act 1962and Rules. 3. Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi. 4. Datey V.S., GST Ready Reckoner, Taxman Publication, New Delhi. 5. Goel, Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd. New Delhi. 6. Patel, Chaudhary, Indirect Taxes, Chaudhary Publication, Jaipur. 7. Shah C.K., Mangal S.K., Kaduniya Hemant, Goods and Services Tax, RBD publishing, Jaipur.
Suggested E-resources	• www.gst.gov.in • https://www.gstindiaonline.com/
Notes	1. Practical's of this paper shall be taught using offline utilities and Govt. official website. 2. Examination of this paper shall comprise only computer based practical. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

<table>
<tr><th colspan="2">B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</th></tr>
<tr><th colspan="2">Third Year</th></tr>
<tr><th colspan="2">Sixth Semester</th></tr>
<tr><th colspan="2">Subject-Accountancy and Business Statistics</th></tr>
<tr><td>Code of the Course</td><td>ABS7104T</td></tr>
<tr><td>Title of the Course</td><td>Auditing (for non-collegiate students only)</td></tr>
<tr><td>Qualification Level of the Course</td><td>NHEQF Level 5.5</td></tr>
<tr><td>Credit of the Course</td><td>2</td></tr>
<tr><td>Type of the Course</td><td>Discipline Specific Elective (DSE) in Accountancy and Business Statistics</td></tr>
<tr><td>Prerequisites</td><td>Basic knowledge of items of financial statements.</td></tr>
<tr><td>Co-requisites</td><td>None</td></tr>
<tr><td>Objectives of the Course</td><td>To develop understanding of the concepts in the auditing, auditing procedures and acquire the ability to apply the same in while conducting practical audit.</td></tr>
<tr><td>Learning Outcomes</td><td>The students will be able to:
• Understand the basic concepts and procedure of auditing.
• They will have deeper knowledge about vouching, verification, audit of items of financial statements and audit reports.
• Understand the role and qualification of a company auditor.
• Understand the types of Audit report.</td></tr>
<tr><th colspan="2">SYLLABUS</th></tr>
<tr><td>UNIT-I</td><td>Introduction: Meaning of Auditing, Objective, Importance, Types of Audits and Limitation of Auditing. Standards on Auditing issued by ICAI: Process of issuing audit standards by Auditing and Assurance Standard Board (AASB) of the ICAI.</td></tr>
<tr><td>UNIT -II</td><td>Audit Planning (SA-300) and Audit Programme: Develop an audit plan and programme, role of Audit Note Book, Working Paper (SA230-Documentation) and evaluation of Audit Evidence (SA-500), Difference Between Routine Checking and Test Checking.</td></tr>
<tr><td rowspan="2">UNIT-III</td><td>Internal control: Meaning, objective of internal control, Internal Audit V/s internal checking system, techniques of internal control and limitations of internal control system.</td></tr>
<tr><td>Vouching and Verification: Meaning of vouching, its objective, role of vouching in auditing, steps in vouching process and verification of Assets and liabilities.</td></tr>
<tr><td>UNIT-IV</td><td>Auditor of Companies: Qualification and Disqualification, Appointment, Right and Duties, Removal of Auditor and Liabilities of Auditor (Section 139 to145 of Companies Act 2013).</td></tr>
<tr><td rowspan="2">UNIT-V</td><td>Audit of Items of Financial Statements: Depreciation, Interest Income and expenses, dividend Income, Travelling Expenses, Repair to building and Machinery, Share capital, Reserve and surplus, long term borrowings, Trade payable, current liabilities, plant and equipment, furniture and fixtures, loan and advances, contingent liabilities
Special Audits: Banking Companies, Educational, Non Profit Institutions and Insurance Companies.</td></tr>
<tr><td>Audit report (SA-700): forming an opinion on the financial statements, Auditor’s report-basic element, Types of modified opinion, when a modification is required, qualified, adverse, disclaimer of opinion.</td></tr>
</table>

Suggested Readings	1. Jain, Khandelwal: Auditing (Hindi), Ramesh Book Depot, Jaipur. 2. Jagdish Prasad: Auditing (Hindi) 3. Jain, Khandelwal and Pareek, Auditing-principals and practice. RBD Publication, Jaipur. 4. Gupta, Kamal: Contemporary Auditing, Tata McGraw Hill, New Delhi. 5. Pagare, Dinkar: Principles and Practice of Auditing, Sultan Chand, New Delhi. 6. Sharma, T.R.: Auditing Principles and Problems, SahityaBhawan, Agra. 7. Shukla, S.M.: Auditing (Hindi) 8. Tandon, B.N.: Principles of Auditing, S. Chand & Co., New Delhi. 9. BasuSanjib Kumar., Auditing and Assurance, Pearson Education India Bengaluru. 10. Gupta Kamal, Practical Auditing, Tata McGraw Hill, India. 11. JhaAruna, Auditing and Corporate Governance, Taxmann Publications, New Delhi. 12. Tandon B.N., Practical Auditing S. Chand & Co. Ltd., New Delhi.
Suggested E-resources	• https://www.icai.org/post.html?post_id=17768 • https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7105T
Title of the Course	**Corporate Accounting- II**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Prerequisites	Accounting of 12th Standard
Co-requisites	None
Objectives of the Course	The course aims to help students acquire advanced knowledge of corporate accounting systems and also create an awareness in the students about Corporate Financial Reporting.
Learning Outcomes	After completion of the course, Students will be able to: • Understand the process of Internal reconstruction • Comprehend the different methods of Amalgamation and Acquisition of Companies • Understand the process of Liquidation of Companies in India • Learn the valuation corporate Securities. • Know the about of Corporate Financial Reporting
SYLLABUS	
UNIT-I	**Internal Reconstruction of Companies**: Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013)

UNIT -II	**Amalgamation and Acquisition of Companies**: Meaning of Amalgamation and Acquisition Types of Amalgamation –Methods of Calculation of Purchase Consideration (IND AS - 103), Accounting for Amalgamation (Problems under purchase method only) –Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013)
UNIT-III	**Liquidation of Companies**: Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on the preparation of the Liquidator's Final Statement of Account
UNIT-IV	**Valuation of Corporate Securities**: Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Per Share Method, Fair Value of shares. Valuation of Preference Shares – Valuation of Debentures
UNIT-V	**Corporate Financial Reporting**:Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of the report of the Board of Directors; XBRL Reporting. Drafting of Notes to Accounts. Segment Reporting as per AS - 17, Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting.

Suggested Readings	7. Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. (1st Ed.). New Jersey: John Wiley & Sons. 8. Goyal, B. K. (2021). Corporate Accounting. (7th Ed.). New Delhi: Taxmann Publication. 9. Jain S.P. & Narang K.L., Advanced Accountancy Corporate Accounting Volume-1I, Kalyani Publishers, Ludhiana. 10. Maheshwari, S.N., Corporate Accounting. Vikas Publishing House, New Delhi. 11. Maheshwari, S. N., Maheshwari, S. K.,& Maheshwari, S. K. (2018). Corporate Accounting. (6th Ed.). New Delhi: Vikas Publishing House. 12. Monga,J.R.,Ahuja,GirishandSehgal,Ashok,FinancialAccounting:MayurPa perBacks, Noida. 13. Shukla,M.C.,Grewal,T.S.andGupta,S.C.,AdvancedAccounts.S.Chand&Co .,NewDelhi. 14. Khandelwal, M.C., Higher Accounting (Hindi). Ramesh Book Depot, Jaipur. 15. Tulsian, P. C., & Tulsian, B. (2008). Corporate Accounting. (Rev. Ed.). New Delhi: S. Chand Publishing.
Suggested E-resources	• https://www.icai.org/post.html?post_id=12433 • https://www.icsi.edu/media/webmodules/02122021_Final_CMA.pdf

<table>
<tr><td colspan="2">B. Com. (Three Years Degree Program)</td></tr>
<tr><td colspan="2">Third Year</td></tr>
<tr><td colspan="2">Sixth Semester</td></tr>
<tr><td colspan="2">Subject-Accountancy and Business Statistics</td></tr>
<tr><td>Code of the Course</td><td>ABS7105P</td></tr>
<tr><td>Title of the Course</td><td>Business Statistics – II</td></tr>
<tr><td>Qualification Level of the Course</td><td>NHEQF Level 5.5</td></tr>
<tr><td>Credit of the Course</td><td>4</td></tr>
<tr><td>Type of the Course</td><td>Discipline Specific Elective (DSE) in Accountancy and Business Statistics</td></tr>
<tr><td>Delivery Type of the Course</td><td>Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment and subject/class activity, problem solving.</td></tr>
<tr><td>Prerequisites</td><td>Basics of Business Statistics</td></tr>
<tr><td>Co-requisites</td><td>None</td></tr>
<tr><td>Objectives of the Course</td><td>Todevelopanalyticalandinterpretationsskillsinstudentsinorderto understand the behavior of business data by applying bivariate data analysis techniques.</td></tr>
<tr><td>Learning Outcomes</td><td>Students will be able to:
• Analyze the relationship between two variables of various managerial situations.
• Interpret Association between attributes
• Understand basics of probability.</td></tr>
<tr><td colspan="2">SYLLABUS</td></tr>
<tr><td>UNIT-I</td><td>Index Number: Meaning, Types and Uses, Methods of Constructing Index Numbers: General and consumer price index numbers and volume index number, Test of Adequacy, Base Shifting, Splicing and Deflating, Problems in Constructing Index number</td></tr>
<tr><td>UNIT -II</td><td>Time Series: Meaning, Importance, Components, Decomposition: Additive and Multiplicative Models, Measurement of Secular Trend, conversion of trend equation, and Measurement of Seasonal Variations.</td></tr>
<tr><td rowspan="2">UNIT-III</td><td>Association of Attributes: Methods: Comparison of proportion, Yule's Coefficient of association, Probability based, Yule's Coefficient of colligation</td></tr>
<tr><td>Statistical Quality Control</td></tr>
<tr><td rowspan="2">UNIT-IV</td><td>Probability: Definition and fundamental rule of probability: Addition, Multiplication and Conditional, Bayes theorem and inverse probability, Bernoulli's Rule. Mathematical Expectation</td></tr>
<tr><td>Theoretical Frequency Distributions; Binomial, Poisson and Normal Distributions with their properties and applications, fitting a normal Curve</td></tr>
<tr><td>UNIT-V</td><td>Statistical Decision Theory</td></tr>
<tr><td>Suggested Readings</td><td>1. Bhanawat Shurveer S., Business Statistics (English), R.B.D. Publication, Jaipur- New Delhi.
2. BhanawatShurveerS., Pipara Dilip and Vardia Shilpa: Business Statistics (Hindi), R.B.D. Publication, Jaipur-New Delhi.
3. Gupta, B.N. Statistics (Hindi), SBID Publication, Nai Sarak, Delhi.
4. Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi.
5. Gupta S.C. Fundamentals of Statistics, Himalaya Publishing House, Mumbai.
6. Hooda, R.P., Statistics for Business and Economics; Macmillan, New</td></tr>
</table>

	Delhi. 7. Lewin and Rubin, Statistics for Management. Prentice Hall of India New Delhi. 8. Sancheti D.C., Kapoor V.K., Fundamentals of Business and Economic Statistics, Sultan Chand and Sons, New Delhi.
Suggested E-resources	• https://www.icai.org/post.html?post_id=17790 • https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf
Notes	Atleast 50% weightage shall be given in the examination for numerical problems.

B. Com. (Three Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7105P
Title of the Course	**Business Statistics Lab - II**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Theoretical knowledge of Business Statistics
Co-requisites	Basic Computer and MS Excel Knowledge
Objectives of the Course	To develop analytical and interpretations skills in students in order to understand the Application of computer in statistics.
Learning Outcomes	Students will be able to: • Calculate index number, components of time series using MS Excel • Prepare questionnaire for research purpose.
SYLLABUS	
UNIT-I	**Index Number in MS Excel –** Construction of Index Number by various methods, test of adequacy, Base Shifting, Splicing and Deflating.
UNIT -II	**Time Series in MS Excel:** Decomposition: Additive and Multiplicative Models, Measurement of Secular Trend, conversion of trend equation, and Measurement of Seasonal Variations.
UNIT-III	**Statistical Quality Control:** Basic Concepts, Creating various control charts, interpretation.
UNIT-IV	**Questionnaire Design:** Developing a questionnaire, various methods, understanding Google Forms, Preparation and visualization of Google Form Data.
UNIT-V	**Statistical Decision Theory in MS Excel**
Suggested Readings	1. Bhanawat Shurveer S., Business Statistics (English), R.B.D. Publication, Jaipur- New Delhi. 2. Bhanawat Shurveer S., Pipara Dilip and Vardia Shilpa: Business Statistics (Hindi), R.B.D. Publication, Jaipur-New Delhi. 3. Gupta, B.N. Statistics (Hindi), SBID Publication, Nai Sarak, Delhi. 4. Gupta, S. P.: Statistical Methods, Sultan Chand & Sons, New Delhi. 5. Gupta, S. C. Fundamentals of Statistics, Himalaya Publishing House, Mumbai. 6. Hooda, R. P., Statistics for Business and Economics; Macmillan, New Delhi. 7. Lewin and Rubin, Statistics for Management. Prentice Hall of India New Delhi. 8. Sancheti D.C., Kapoor V. K., Fundamentals of Business and Economic Statistics, Sultan Chand and Sons, New Delhi.
Suggested E-resources	• https://www.icai.org/post.html?post_id=17790 • https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf

Notes	1. Examination of this paper shall comprise only computer based practical. 2. This practical course shall be taught through MS-Excel. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7106T
Title of the Course	**Management Accounting**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, and subject/class activity, problem solving.
Prerequisites	Basics of Financial and Cost Accounting
Co-requisites	None
Objectives of the Course	Todevelopskillsinstudentsinordertoapplythefinancialandcostaccountingprinciplesin decision making of any business entity.
Learning Outcomes	Students will be able to: 1. Calculate various ratios, 2. Understand management accounting techniques for the analysis, 3. Interpret the financial statements for managerial decision making.
SYLLABUS	
UNIT-I	**Management Accounting:** Meaning, importance, scope, Difference between Financial Accounting and Cost Accounting, Management Accounting Functions, Role of Management Accountants.
	Financial Statements Analysis: Meaning, Objective, Types, Importance, limitations, Techniques: Comparative statement, Common-size Statement, Trend Analysis
UNIT -II	**Ratio Analysis:** Meaning, uses, significance and limitations, Forms, Classification, Calculation and Interpretation of Financial Ratios, Du-Pont control chart.
	Performance Measurement: Balance Score Card.
UNIT-III	**Cash Flow Statement**: understanding of AS-3 and IndAS-7, Preparation of Cash Flow Statement as per AS-3(Revised)..
	Economic Value Added: Meaning, Calculation and Interpretation
UNIT-IV	**Budgetary Control:** Meaning, Essentials of Effective System in budgetary control, Types of Budgets, Preparation of Sales Budget, Production Budget, Cash Budget, and Flexible Budgets.
	Zero Base Budgeting: meaning, Features, Steps, Components and benefits. Programme budgeting and Performance budgeting
UNIT-V	**Marginal Costing Based Decision Making:** Cost-volume-profit Analysis, Product mix in case of Key Factor, Make or Buy Decision, Selection of Profitable Mix, Export verses local sales, shutdown or continue decision
	Value Added Statement: Meaning and Definition, Preparation of Value-Added Statement, Calculation of Value-Added Ratios and Interpretation.
Suggested Readings	1. Anthony, R.N., Management Accounting, (D.B. Taraporewala & Sons Pvt. Ltd.,Mumbai). 2. Khan, M.Y. & Jain P.K., Management Accounting, Tata McGraw Hill 3. Hingorani, N.L., Ramanathan & Grewal, T.S., Management Accounting Sultan Chand &Sons, Delhi. 4. John Dearden & Bhattacharya, Management Accounting Vikas Publishing House, NewDelhi.

	5. Kaplan, Robert S. and Atkinson, Anthony A., Advanced Management Accounting, Pearson Education Asia. 6. Manmohan & Sinha, Management Accounting, Sahitya Bhawan, Agra.
Suggested E-resources	• https://www.icai.org/post.html?post_id=17759 • https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P12__new.pdf • https://www.icsi.edu/docs/webmodules/Publications/2.%20CMA-Executive.pdf
Notes	At least 50% weightage shall be given in examination for numerical problems

B. Com. (Three Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7106P
Title of the Course	**Financial Modelling Lab**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Theoretical Knowledge of Financial Management
Co-requisites	None
Objectives of the Course	To equip students with application of computer in the field of financial management.
Learning Outcomes	Students will be able to: • Apply MS-Excel for calculating effective interest rate, cost of capital, determination of cash flow etc. • Determine the Leverage and Dividend policy. • Estimate the working capital.
SYLLABUS	
UNIT-I	Basic concept of finance: Annuity, Future Value of money, uneven cash flow. Effective interest rate
UNIT -II	Individual and overall cost of capital
UNIT-III	Capital Budgeting: determinations of cash flow, different techniques
UNIT-IV	Leverage and dividend Policy
UNIT-V	Capital structure and estimation of working capital
Suggested Readings	1. Ruzbeh J Bodhanwala, Taxman's Financial Management Using Excel 2. Bodhanwala, Ruzbeh, J. Financial Management Using Excel Spreadsheet, Taxmann
Suggested E-resources	• https://corporatefinanceinstitute.com/resources/excel/excel-for-finance/ • https://www.ajnifm.ac.in/sites/default/files/uploadfiles/MDP%20FDMUE.pdf
Notes	1. Examination of this paper shall comprise only computer based practical. 2. This practical course shall be taught through MS-Excel. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B.Com (Three Years Degree Course)	
Third Year	
Sixth Semester	
Subject: Banking and Business Economics	
Code of Course	BBE7103T
Title of the Course	**Development Economics**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To gain understanding of economic development, its characteristics, innovation, human development, infrastructure, foreign investment, fiscal developments, and public finance.
Learning Outcomes	Students will acquire knowledge about • economic theories, analyze growth factors, evaluate development measures, • understanding of the impact of infrastructure, foreign investment, and fiscal policies on economic development.
SYLLABUS	
UNIT – I	Nature and importance of economics development, common characteristics of under developed countries, Parameters of development, new classification of development approach.
UNIT – II	Innovation and Development, Labour and capital saving innovations-choice of techniques. Natural Resources, Economic Development and Environmental Degradation. Human Development: Its role, progress and direction, poverty, inequality, unemployment measures MEGA, Agriculture and Food Management in India, Population Policy.
UNIT – III	Infrastructure development its role and growth of infrastructure in India railways, electricity and roads. Inclusive growth and distributing justices. Public Private Partnership in Infrastructure development
UNIT – IV	Foreign Investment and Economic Development, Stages of Economic Growth, Various Economic Growth Models; Harrod Domar Model, Solow Model and its variants.
UNIT – V	International Financial Environment: Foreign exchange markets – participants and functioning; spot and forward rate quotations, direct and indirect quote, arbitrage, hedging and speculation; Foreign exchange risk and exposure
Suggested Readings	1. Agarwala, A.N. and S.P. Singh, Economics of Underdevelopment, Oxford University Press, London. 2. Misra, S. K. and Puri, Economics of Development and Planning, Mumbai: Himalaya Publishers. 3. Meier, Gerald M. and James E. Rauch, Leading Issues in Economic Development, Oxford University Press, New Delhi. Todaro, M.P., Economic Development in the Third World, Longman, New York

B.Com (Three Years Degree Course)	
Third Year	
Sixth Semester	
Subject: Banking and Business Economics	
Code of Course	BBE7104T
Title of the Course	**E-Commerce**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To understand e-commerce concepts, models, technology, security, legal framework, and applications.
Learning Outcomes	Students will gain knowledge about • online transactions, e-commerce business models, website development, e-commerce security, IT Act 2000, e-payment methods, and various e-commerce applications in industries and online shopping platforms.
SYLLABUS	
UNIT – I	Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)
UNIT – II	Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),
UNIT – III	IT Act 2000: Definitions, Digital signature, electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes
UNIT – IV	Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payment.
UNIT – V	Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits,

	problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment, UPI.
Suggested Readings	1. Diwan, Prag and Sushil Sharma: Electronic Commerce, A Manager's Guide to E,Business Vanity Books International, Delhi. 2. Kalakota, Ravi and Shinston Andrew B: Frontiers of Electronic Commerce, AddisionWesley. 3. Minoli and Minoli: Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi. 4. Schneider, Gray P.: Electronic Commerce, Course Technology, Delhi.

B.Com (Three Years Degree Course)	
Third Year	
Sixth Semester	
Subject: Banking and Business Economics	
Code of Course	BBE7105T
Title of the Course	**International Trade**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Banking and Business Economics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To make students understand international trade theories, barriers, balance of payments, foreign exchange markets, exchange rate determination, financial instruments, and international financial institutions.
Learning Outcomes	Students will acquire knowledge about • trade theories, analyze barriers and balance of payments, understand foreign exchange markets • exchange rates, explore financial instruments, • an introduction to international financial institutions.
SYLLABUS	
UNIT – I	International Trade- Its Importance, Benefits and Challenges of International Trade, Trade Policies (Tariffs, Subsidies, Quotas), Free Trade vs Protection Barriers to Foreign Trade, Tariff and Non-Tariff Barriers.
UNIT – II	Balance of Payment: Meaning of BOP, Components of BOP, Importance of BOP, Meaning of Deficit and Surplus, Equilibrium, Disequilibrium and Adjustments, Methods of Correcting Disequilibrium, Accounting Principles in BOP.
UNIT – III	Foreign Exchange Markets: Defining Foreign Exchange Market, Its Structure, Settlement System, Exchange Rate, Participants, Understanding SPOT And Forward Rates, Foreign Exchange Quotations, Premium and Discount in Forward Market, Cross Rates, Inverse Rates and Arbitrage.
UNIT – IV	Exchange Rate Determination: Determination Under Gold Standard and Paper Standard, Factors Affecting Exchange Rates, Purchasing Power Parity Theory, Demand and Supply Theory, Equilibrium Rate of Exchange, Fluctuating vs Fixed Exchange Rates, Exchange Control, Objectives of Exchange Control.
UNIT – V	Regional Economic Integration: Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC, Bilateral Trade Agreements.
Suggested Readings	1. “International Economics" by Paul Krugman, Maurice Obstfeld, and Marc Melitz (Pearson) 2. "International Trade: Theory and Policy" by Paul Krugman and Maurice Obstfeld (Pearson) 3. "International Economics" by S. K. Agarwal (Vikas Publishing House) 4. "International Economics: Theory, Application, and Policy" by M. K. Jain (TMH)

B.Com (Three Years Degree Course)	
Third Year	
Sixth Semester	
Subject: Business Administration	
Code of Course	BDM7103T
Title of the Course	**Fundamentals of Entrepreneurship**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To provide exposure to the student to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.
Learning Outcomes	After completion of the course, the students will be able to • Define basic terms and economic importance of entrepreneurship. • identify the elements of success of entrepreneurial venture. • inculcate entrepreneurial and skills among them and understand the process to select new business idea.
SYLLABUS	
UNIT – I	**Introduction:** The Entrepreneur; definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of Socio-economic environment; Characteristics of entrepreneur; Leadership; Risk taking; Decision making and business planning.
UNIT – II	**Promotion of Venture** Types of venture; Opportunities analysis: External Environmental Analysis - economic, social, technological; Competitive factors: Legal requirements for establishment of a new unit; Raising of funds; Venture capital sources and documentation required.
UNIT – III	**Entrepreneurial Behaviour:** Entrepreneurial behaviour and Psycho-Theories; Innovation and Entrepreneur; social responsibility.
UNIT – IV	**Entrepreneurial Development Programs EDPs**, their role, relevance and achievements; Role of Government in organizing EDPs; Critical Evaluation.
UNIT – V	**Role of Entrepreneur:** Role of entrepreneur in economic growth as an evaluator; generation of employment opportunities; Complimenting and supplementing economic growth: Bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution; Forex Earnings: Augmenting and meeting local demand.
Suggested Readings	1. Tendon, C: Environment and Entrepreneur; Cliugh Publications, Allahabad. 2. Sinner A David: Entrepreneurial Megabooks; John Wiley and Sons, New York. 3. Srivastava S.B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand & Sons, New Delhi. 4. Prasanna Chandra: Protect Preparation, Appraisal, Implementation; Tata McGraw Hill. New Delhi.

	5. Paudey L.M: Venture Capital - The Indian Experience; Prentice Hall of India, New Delhi. 6. Holt: Entrepreneurship-New Venture Creation; Prentice Hall of India New Delhi.

B.Com (Three Years Degree Course)	
Third Year	
Sixth Semester	
Subject: Business Administration	
Code of Course	BDM7104T
Title of the Course	**Business Communication**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	This objective of this course is to develop effective business communication skills among the students.
Learning Outcomes	After completion of the course, the students will be able to • distinguish among various levels of organizational • communication barriers while developing an understanding of communication as a process in an organization.
SYLLABUS	
UNIT – I	**Business Communication:** Meaning, Definition, Features, Scope, Process and importance of Business Communication. Essentials of effective communication – 7 C's of Communication, Types of Communication and Barriers to communication with suggestions to overcome barriers.
UNIT – II	**Writing and Oratory skills**: Audience Analysis, writing communication: Merits, demerits, types of written communication. Planning and writing Business Message. Report writing and Essentials of good reporting. **Oratory skills:** Effective Oral Communication – points for consideration, Presentation skills using audio-visual aids.
UNIT – III	**Preparing CV:** Preparing CV Guidelines for Drafting C.V.; Job applications, its types, forms and contents.
UNIT – IV	**Body Language and Mannerism:** Body Language – Postures, Positive Body Language moves, Gestures and Expressions. Do's and Don'ts. Mannerism – Table manners and etiquettes, phone and Internet manners.
UNIT – V	**Soft Skills:** Analytical Skills, working in team, initiative and leadership skills, Stress and Anger Management, Time management skills and honing the skills through management games.
Suggested Readings	1. Bovee, Business Communication. 2. Chundawat, Kheecha and Jain, Business Communication. 3. Jennifer and Mike Rotondo, Presentation Skills for Managers. 4. Mathew M.J., Business Communication. 5. Petit, Lesiker, Business Communication.

B.Com (Three Years Degree Course)	
Third Year	
Sixth Semester	
Subject: Business Administration	
Code of Course	BDM7105T
Title of the Course	**International Business**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To provide an understanding of management in an international setting and to study the macro environment in which the multinational firm operates.
Learning Outcomes	Students will be able to identify • the operation of the international business, it's current state and challenges for the future • Students will be able to examine the forces of globalization and its implications for the multinational firm • Students will be able to understand the structure of international trade markets and institutions, the range of instruments traded therein.
SYLLABUS	
UNIT – I	**Concept Of International Business**- An Overview of International Business: Introduction, Definition of International Business, difference between international and domestic business, Advantages and Disadvantages of International Business
UNIT – II	**International Business Environment**- Introduction, Nature, Economic, Demographic and Socio-cultural environment, Political, Legal, Natural and Technological Environment, Modes of Entry in International Business, Framework for Analyzing International Business Environment.
UNIT – III	**International Trade**- Need and Importance of International Trade, Recent Trends in World Trade, International Business Ethics, E-Commerce, Instruments of Trade Policy, Global Marketing- Introduction, Nature and Importance., International Investment.
UNIT – IV	**EXIM Policy**- Legal Framework, Objective. **FEMA**- Origin and Objective, Framework of FEMA. Consumer Law, Settlement of International Trade Disputes.
UNIT – V	General Agreement on Tariff and Trade (GATT), Word Trade Organization (WTO)- Basic Principles and Framework, International Monetary Fund (IMF), Asian Development Bank, UNCTAD.
Suggested Readings	1. Sundaram and Black – The International Business Environment- Prentice Hall, New Delhi P. Subba Rao , International , Business, Himalaya Publishing House –Mumbai, Nagpur- Aug 2001. 2. Adhikary , Manab , Global Business Management- Mcnillan –New Delhi 3. Bhattacharya, B- Going International –Response Strategies for Indian Sector – Wheeker Publishing Co-New Delhi.

	4. Gosh, Biswanath, Economic Environment of Business, South Asia Book – New Delhi. 5. Letiche, John M. – International Economics Policies and Theoretical Foundations, Academic Press – New York. 6. Parvez Asheghian and Bahman Ebrahim International Business – Harper Collins – London.

B. Com. (Three Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	SEC7302P
Title of the Course	**Practical TDS and Advance Tax**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Theoretical knowledge of Income Tax basics
Co-requisites	Basic knowledge of computer
Objectives of the Course	To enables students to file online return of TDS and advance tax on official site of government.
Learning Outcomes	Students will be able to: • Learn practical procedure related with TDS and advance tax. • Perform in the industry related with tax filing work.
SYLLABUS	
UNIT-I	Payment of Advance Tax, Procedure and documentation
UNIT -II	TDS return filing for salary employee (24Q)
UNIT-III	TDS return other than salary (26Q)
UNIT-IV	Validation of TDS return, TDS Certificates (16 and 16A)
UNIT-V	Filing of correction returns, Import of upload files, correction and submit, Declaration forms (15G, 15H), Nil TDS return
Suggested Readings	1. Income Tax Act 2. Income Tax Rules. 3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English) 4. Patel & Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English) 5. Singhania, Vinod K.: Student guide to Income Tax. 6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications
Suggested E-resources	• http://www.incometaxindia.gov.in • https://incometaxindiaefiling.gov.in • https://www.icai.org/post.html?post_id=17878 • https://www.icsi.edu/media/webmodules/TLP.pdf
Notes	• Practicals of this paper shall be taught on Govt. official website in the accounting lab where internet connection is to be ensured. • Examination of this paper shall comprise only computer based practical. • Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Banking and Business Economics	
Code of the Course	SEC7336P
Title of the Course	**Practical Advanced MS Excel**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Banking and Business Economics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Theoretical knowledge of Income Tax basics
Co-requisites	Basic knowledge of computer
Objectives of the Course	To make students able to use advanced MS Excel tools in order to solve complex business problems.
Learning Outcomes	Students will learn: • Lookup and Reference Function • Data Linking and Consolidation • Goal Seeking
SYLLABUS	
UNIT-I	**Lookup Function:** Understanding Data Lookup Functions, Using CHOOSE, Using VLOOKUP, Using VLOOKUP For Exact Matches, Using HLOOKUP, Using INDEX, Using MATCH,
UNIT -II	**Reference Function:** Understanding Reference Functions, Using ROW and ROWS, Using COLUMN and COLUMNS, Using ADDRESS, Using INDIRECT, Using OFFSET.
UNIT-III	**Data Linking:** Understanding Data Linking, Linking between Worksheets, Linking between Workbooks, Updating Links Between Workbooks.
UNIT-IV	**Data Consolidation:** Understanding Data Consolidation, Consolidating with Identical Layouts, Creating a Linked Consolidation, Consolidating from Different Layouts, Consolidating Data Using the SUM Function.
UNIT-V	**Goal Seeking:** Understanding Goal Seeking, Using Goal Seek.
Suggested Readings	Alexander, M., Kusleika, R. and Walkenbach, J. Microsoft Excel 2019 BIBLE
Suggested E-resources	https://www.youtube.com/watch?v=-ujVQzTtxSg&list=PLWPirh4EWFpEpO6NjjWLbKSCb-wx3hMql • https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf
Notes	• Examination of this paper shall comprise only computer based practical. • Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Business Administration	
Code of the Course	SEC7369P
Title of the Course	**Practical Digital Marketing**
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Business Administration
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To understand the basic Concepts of Digital marketing and the road map forsuccessful Digital marketing strategies
Learning Outcomes	Students will able to • Develop digital marketing strategies by setting up their own marketingframework of business goals, market insights, customer journey, marketing channels, and marketing objectives. • plan effective marketing content and channels that can maximize the ROIof their marketing campaigns by using the most effective platform to achieve their marketing objectives.
SYLLABUS	
UNIT-I	**Introduction to Digital Marketing**: Usage and importance of Social Media tools, Usage and importance of Social Media tools and technology for expanding business.
UNIT -II	B2B marketing and Social Media, Social Media Channels available to marketers. Understanding Traffic, Understanding Leads, Inbound vs. Outbound Marketing, Scope of Digital Marketing
UNIT-III	**Social Media Platforms for Promotion**: LinkedIn, Facebook, Google +, Twitter, YouTube, Facebook Marketing Fundamentals, Profiles and Pages, Creating Facebook Pages, Page info and setting, Scheduling posts, Facebook events.
UNIT-IV	Setting up Facebook Ad account, Boosting page posts, Page promotion, VideoPromotion, Usage of twitter, How to create twitter account, How to increase twitter followers, Search Engine Marketing: Concept, Google AdSense Account Setup, Placing Ads on Blogs.
UNIT-V	Introduction to YouTube, How to create YouTube Channel, How to post videos on YouTube channels, Channel Keywords, How to make Videos, Editing Videos, Background Music.
Suggested Readings	1. Digital Marketing: Russ Henneberry and Ryan Deiss 2. The Art of Digital Marketing: Ian Didson 3. Fundamentals of Digital Marketing: Puneet Singh Bhatia 4. Digital marketing: Seema Gupta Digital Markting: Cases from India- Rajendra Nargundakar, Romy Sainy
Notes	• Examination of this paper shall comprise only computer based practical. • Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.