



**INVERTIS**  
UNIVERSITY BAREILLY

**BACHELOR OF COMMERCE (HONOURS)**  
**[B.Com.(H)]**

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***COURSE STRUCTURE***

**INVERTIS UNIVERSITY**

Invertis Village, Delhi Lucknow Highway NH-24,  
Bareilly, Uttar Pradesh Pin - 243 123, India |

## **B.Com. (Hons)**

This program aims to provide students with specific knowledge and skills relevant to their discipline and careers. After completing three years for Bachelors in Commerce (B.Com) Hons programme, students would gain a thorough grounding in the fundamentals of Commerce and Finance which offers a number of specializations and practical exposures for the students to face the modern-day challenges in different professional bodies. The broader perspective of this programme offers a number of value based and job oriented courses which ensure that the students are trained into up-to-date. In advanced accounting courses beyond the introductory level, provide students with the analytical, evaluative and problem-solving skills commensurate with degree level higher education.

### **Programme Outcome of B.Com. (Hons) Programme**

B.Com (Hons) programme has been designed to prepare graduates for attaining the following specific outcomes:

- PO1. Academic excellence: Our primary objective is to enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co-curricular aspects.
- PO2. Professional Excellence: Motivates molds and prepares the students for positions of leadership in business organizations at the local, national and international levels.
- PO3. Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PO4. Holistic Development: Exposure to learners in the latest trends in relevant branches of knowledge, competence and creativity to face global challenges.
- PO5. Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PO6. Value-based Development: To impart quality and need based education our objective is to sensitize the students to their changing roles in society through awareness raising activities.
- PO7. Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- PO8. Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

## STUDY AND EVALUATION SCHEME

### Bachelor of Commerce

### (Hons.) [B.Com. (H)]

(Effective from Session 2021-2022)

#### YEAR I, SEMESTER I

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCM101	Business Organization and Management	CC 1	4	1	0	30	70	100	5
BCM102	Financial Accounting	CC 2	4	1	0	30	70	100	5
BCM103	Micro Economics	CC 3	4	1	0	30	70	100	5
BCM104	Business Laws	CC 4	4	1	0	30	70	100	5
BCM*	SEC-1	SEC	4	1	0	30	70	100	5
BCM*	SEC-1 (LAB)	SEC	0	0	2	0	50	50	2
<b>TOTAL</b>			<b>20</b>	<b>5</b>	<b>2</b>	<b>150</b>	<b>400</b>	<b>550</b>	<b>27</b>
L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam									

#### YEAR I, SEMESTER II

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCM201	Business Mathematics and Statistics	CC 5	4	1	0	30	70	100	5
BCM202	Cost Accounting	CC 6	4	1	0	30	70	100	5
BCM203	Macro Economics	CC 7	4	1	0	30	70	100	5
BCM204	Corporate Laws	CC 8	4	1	0	30	70	100	5
BCM*	GE-1	GE	4	1	0	30	70	100	5
<b>TOTAL</b>			<b>20</b>	<b>5</b>	<b>0</b>	<b>150</b>	<b>350</b>	<b>500</b>	<b>25</b>
L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam									

**NOTE:** Students shall undertake 1-month project work compulsorily with any registered NGO across the country during summer vacation, at the end of the second semester.

**YEAR II, SEMESTER III**

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCM301	Principles of Marketing	CC 9	4	1	0	30	70	100	5
BCM302	Corporate Accounting	CC 10	4	1	0	30	70	100	5
BCM303	Financial Management	CC 11	4	1	0	30	70	100	5
BCM304	Income Tax Law and Practice	CC 12	4	1	0	30	70	100	5
BCM381	Environmental Science	AECC	2	1	0	15	35	50	2
BCM382	Human Values and Ethics	AECC	2	0	0	15	35	50	2
BCM383	NGO Project	AECC	0	0	0	0	50	50	2
<b>TOTAL</b>			<b>20</b>	<b>5</b>	<b>0</b>	<b>150</b>	<b>400</b>	<b>550</b>	<b>26</b>

L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam

**YEAR II, SEMESTER IV**

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCM401	E-Commerce	CC 13	4	1	0	30	70	100	5
BCM402	Management Accounting	CC 14	4	1	0	30	70	100	5
BCM403	Indian Economy	CC 15	4	1	0	30	70	100	5
BCM404	Goods and Service Tax (GST) and Custom Laws	CC 16	4	1	0	30	70	100	5
BCM*	GE-2	GE	4	1	0	30	70	100	5
<b>TOTAL</b>			<b>20</b>	<b>5</b>	<b>0</b>	<b>150</b>	<b>350</b>	<b>500</b>	<b>25</b>

L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam

**NOTE: At the end of the fourth semester, students will undergo 1 month summer training compulsorily during summervacation in the Public Sector/ Private Sector Undertakings known as Industrial Training/ Internship.**

**YEAR III SEMESTER V**

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCM501	Auditing	CC 17	4	1	0	30	70	100	5
BCM*	SEC-2	SEC	4	1	0	30	70	100	5
BCM***	Specialization Elective 1	DSE 1	4	1	0	30	70	100	5
BCM***	Specialization Elective 2	DSE 2	4	1	0	30	70	100	5
BCM***	Specialization Elective 3	DSE 3	4	1	0	30	70	100	5
BCM581	Summer Internship Project	AECC	0	0	0	30	70	100	5
<b>TOTAL</b>			<b>20</b>	<b>5</b>	<b>0</b>	<b>180</b>	<b>420</b>	<b>600</b>	<b>30</b>

L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam

**NOTE:** Student has to select one specialization for fifth and sixth semester and has to choose three papers out of the four given in that particular specialization. Specialization group for the fifth and sixth semester must be same.

**YEAR III SEMESTER VI**

COURSE CODE	COURSE TITLE	COURSE CATEGORY	HOURS			EVALUATION SCHEME		SUBJECT TOTAL	CREDIT
			L	T	P	CA	EE		
BCM601	International Business	CC 18	4	1	0	30	70	100	5
BCM*	SEC3	SEC	4	1	0	15	35	50	3
BCM*	SEC3 (Practical)	SEC	0	0	0	0	50	50	2
BCM***	Specialization Elective 4	DSE 4	4	1	0	30	70	100	5
BCM***	Specialization Elective 5	DSE 5	4	1	0	30	70	100	5
BCM***	Specialization Elective 6	DSE 6	4	1	0	30	70	100	5
<b>TOTAL</b>			<b>20</b>	<b>5</b>	<b>0</b>	<b>135</b>	<b>365</b>	<b>500</b>	<b>25</b>

L - Lecture, T - Tutorial, P - Practical, CA - Continuous Assessment, EE - End Semester Exam



## Electives - Fifth Semester

### DISCIPLINE SPECIFIC ELECTIVE: - ACCOUNTING & FINANCE

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM511	DSE	Financial Markets, Institutions and Financial services
2	BCM512	DSE	Personal Tax Planning
3	BCM513	DSE	Management of Working Capital
4	BCM514	DSE	Personal Finance & Planning

### DISCIPLINE SPECIFIC ELECTIVE: - APPLIED ECONOMICS

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM521	DSE	Business & Economic Environment
2	BCM522	DSE	Public Finance
3	BCM523	DSE	Industrial Economics
4	BCM524	DSE	Money and Financial System

### DISCIPLINE SPECIFIC ELECTIVE: - FINANCIAL MARKETS

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM531	DSE	Equity Valuation and Debt Valuation
2	BCM532	DSE	Mutual Funds
3	BCM533	DSE	Investment Banking & Venture Capital
4	BCM534	DSE	Portfolio Management

**DISCIPLINE SPECIFIC ELECTIVE -  
BANKING & INSURANCE**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM541	DSE	Banking Laws & Environment
2	BCM542	DSE	E-Banking
3	BCM543	DSE	Banking & Insurance
4	BCM544	DSE	Principles & Practices of Life Insurance

**DISCIPLINE SPECIFIC ELECTIVE - HUMAN  
RESOURCE & MARKETING MANAGEMENT**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM551	DSE	Service & Retail Marketing
2	BCM552	DSE	Consumer Behavior
3	BCM553	DSE	Training and Development
4	BCM554	DSE	Stress Management

## Electives - Sixth Semester

### DISCIPLINE SPECIFIC ELECTIVE - ACCOUNTING & FINANCE

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM611	DSE	Financial reporting and Analysis
2	BCM612	DSE	Corporate Tax Planning
3	BCM613	DSE	Fundamentals of Investment
4	BCM614	DSE	E-filing of returns

### DISCIPLINE SPECIFIC ELECTIVE - APPLIED ECONOMICS

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM621	DSE	International Economics
2	BCM622	DSE	Agriculture Economics
3	BCM623	DSE	Development Economics
4	BCM624	DSE	Rural Economics

### DISCIPLINE SPECIFIC ELECTIVE - FINANCIAL MARKETS

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM631	DSE	Fundamental and Technical Analysis
2	BCM632	DSE	Marketing and Selling of Financial Services
3	BCM633	DSE	Financial Risk Management
4	BCM634	DSE	Derivatives Market



**DISCIPLINE SPECIFIC ELECTIVE -  
 BANKING & INSURANCE**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM641	DSE	Insurance Laws & Environment
2	BCM642	DSE	Management of Commercial Bank
3	BCM643	DSE	Marketing of Financial Product & Services
4	BCM644	DSE	Principles & Practices of General Insurance

**DISCIPLINE SPECIFIC ELECTIVE - HUMAN  
 RESOURCE & MARKETING MANAGEMENT**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM 651	DSE	Strategic Human Resource Management
2	BCM 652	DSE	Compensation Management
3	BCM 653	DSE	Rural Marketing
4	BCM 654	DSE	Advertising and Personal Selling

**LIST OF SKILL ENHANCEMENT COURSE  
 (SEC)**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM161	SEC-1	Computer Applications in Business
2	BCM191	SEC-1 (LAB)	Computer Applications in Business Lab
3	BCM162	SEC-1	Computerised Accounting System
4	BCM192	SEC-1 (LAB)	Computerised Accounting System Lab
5	BCM561	SEC-2	Digital Marketing
6	BCM562	SEC-2	Cyber Crimes & Laws
7	BCM563	SEC-2	Collective Bargaining and Negotiation Skills
8	BCM661	SEC-3	Business Research Methods and Project Work
9	BCM691	SEC-3 (PRACTICAL)	Project Work Viva Voce
10	BCM662	SEC-3	Personal Finance
11	BCM663	SEC-3	Communication and Documentation in Business

**LIST OF GENRIC ELECTIVES (GE)**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM271	GE-1	Entrepreneurship
2	BCM272	GE-1	Business Ethics and Sustainability
3	BCM471	GE-2	Human Resource Management
4	BCM472	GE-2	Basics of Accounting
5	BCM473	GE-2	Fundamentals of Marketing

**LIST OF ABILITY ENHANCEMENT  
 COMPULSORY COURSE (AECC)**

S. NO.	COURSE CODE	COURSE CATEGORY	COURSE TITLE
1	BCM381	AECC	Environmental Science
2	BCM382	AECC	Human Values and Ethics
3	BCM383	AECC	NGO Project
4	BCM581	AECC	Summer Internship Project

\* represents students can choose subject from SEC List.

\*\* represents students can choose subject from GE List.

\*\*\* represents students can choose subject from DSE List.

<b>B.Com. (Hons.): Semester-I</b>	
<b>BCM101: BUSINESS ORGANISATION AND MANAGEMENT</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test –12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The course aims to familiarize the non-commerce students with the world of business organisation and management.

## Course Learning Outcomes

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

CO1: learn business activities to compete in competitive world.

CO2: understand entrepreneurship from local to international perspective.

CO3: understand the composition and structure of various forms of organization. CO4: evaluate the application of functional areas of business activity.

CO5: analyze decision making and communication.

CO6: evaluate the impact of legal, social, and economic environment on business.

### Unit I: Introduction to Organisations & Management

Meaning and pervasiveness of organisations; Range of business activities; Meaning and importance of management in organisations; Perspectives on experiencing business- Consumer's point of view-app-based, web-based and in-store commerce; Producer's point of view- thinking end-to-end, from farm to fork, from the ultimate source of supply to the consumer, supply chain and distribution channels; Careers in business ownership and management point of view- thinking domains (functions) and verticals (industries).

### Unit II: Entrepreneurship: Founding the Business

Entrepreneur-Entrepreneurship-Enterprise; Process of entrepreneurship; Entrepreneurs as the persons behind businesses; Stories of local, national and international businesspersons.

### Unit III: Organisation of Business

Ownership forms- proprietary and corporate; Unorganized (informal enterprises) versus organized (registered/incorporated enterprises); Business families and family business, multinational businesses; Domains/functions of business- an overview-reinforcing career options- of production & operations, marketing, accounting, finance and HR.

### Unit IV: Management of Business

Overview of functions of management and managerial roles in business; Managerial levels, skills/competencies; Decision-making techniques; Motivation; Leadership and Communication – exemplary practices in developing people as individuals and teams.

### Unit V: Context of Business

Interface between business, government, society and natural environment; Industry analysis; business level strategy formulation.

## Suggested Readings

- Barry, J., Chandler, J., Clark, H., Johnston, R., & Needle, D. (1999). Organisation and Management: A Critical Text . Cengage Learning.
- Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
- Burton G. and Thakur, M. Management Today: Principles and Practice. New Delhi. Tata McGraw Hill.
- Buskirk, R.H., et al. Concepts of Business: An Introduction to Business System. New York. Dryden Press.
- Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). Organisational Behavior: Managing People and Organisations. Cengage Learning.
- Griffin. Management Principles and Application. Cengage Learning.
- Gupta C. B. Modern Business Organisation. New Delhi. Mayur Paperbacks.
- Kaul, V. K. (2012). Business Organisation Management. Pearson Education .
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
- Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt.

Ltd.Note: Latest edition of readings may be used.



**B.Com. (Hons.): Semester-I**  
**BCM102: FINANCIAL ACCOUNTING**

Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organisations.

### Course Learning Outcomes

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

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

CO2: explain and determine depreciation and value of inventory.

CO3: learn accounting for hire purchase transactions, leases, branches and departments.

CO4: understand the concepts of partnership firm and prepare accounts for dissolution of a partnership firm. CO5: develop the skill of preparation of financial Statements of Not for Profit organisations.

CO6: Analyze the financial Statements prepared using Accounting Software.

#### Unit-1: Introduction

Conceptual Framework: Accounting principle, Concepts and Conventions Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS), Accounting Process: Journal, ledger, Trial Balance, Financial Statements (overview) Capital Expenditure (and Receipts), Revenue Expenditure (and Receipts) and Deferred Revenue Expenditure. Preparation of Financial Statements of a profit making sole proprietorship trading firm with additional information.

#### Unit-2: Depreciation Accounting and Inventory Valuation

Accounting for Plant Property and Equipment & Depreciation: Meaning of Depreciation, Depletion and amortization, Objective and Methods of depreciation (Straight line, Diminishing Balance), Change of Method, Inventory Valuation: Meaning, Significance of Inventory Valuation, Inventory Record System-Periodic and Perpetual, Methods of Inventory Valuation- FIFO, LIFO and Weighted Average (Relevant accounting Standards as applicable)

#### Unit-3: Special types of Accounting

Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only), Accounting for Leases: Concept, Classification of leases (Simple practical problems), Accounting for Branches (excluding foreign branches): Dependent branches ('Debtors system' and 'Stock & debtors System') and overview of Independent branches. Departmental Accounting: Concept, Type of departments, Basis of allocation of departmental expenses, Methods of departmental accounting (excluding memorandum stock and memorandum mark-up account method) (Relevant accounting Standards as applicable)

#### Unit-4: Accounting for Partnership Firm

Partnership accounts: Fundamentals, Admission, Retirement and Death of a partner (only an overview), Accounting for Dissolution of Partnership Firm: Dissolution of Partnership Firm including Insolvency of

partners (excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities.

**Unit-5: Miscellaneous Topics**

Preparation of Financial Statements of a not for profit organisations- Receipt and Payment Account, Income and Expenditure Account and Balance sheet. Introduction to Computerized Accounting System.

**Suggested Readings**

- Goyal, Bhushan Kumar and H.N. Tiwari, Financial Accounting , Taxmann
- Kumar, Alok. Financial Accounting, Singhal Publication.
- Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage
- Monga, J R. Financial Accounting: concept and Applications. Mayur paper Backs, New Delhi
- Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann
- Tulsian, P C. Financial Accounting, Tata McGraw Hill New Delhi
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, HimalayaPublishing House, New Delhi.

**Additional Readings**

- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick.
- Introduction to Financial Accounting, Pearson.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, Accounting Information Systems: Acycle Approach. Publisher Wiley.
- Marshall, B Romney and Paul, John Steinbart, Accounting Information Systems, Pearson Education Limited.
- Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw

Hill.Note: Latest edition of readings may be used

**B.Com. (Hons.): Semester-I**  
**BCM103 : MICRO ECONOMICS**

Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective:

The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

### Course Learning Outcomes

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

CO1: apply tools of consumer behaviour and firm theory.

CO2: understand the functioning of Micro economics & basic concept of demand & supply.

CO3: to apply this knowledge to business firm's decision making process in the framework of markets. CO4: to understand the relevance & concept of economies of scale.

CO5: to analyze the government policies regarding different market structures. CO6: analyze the micro variables of economy.

#### Unit 1: Demand and Consumer Behaviour

The concept of demand and the elasticity of demand and supply: Demand curves: Individual's demand curve, market demand curve, Movements along versus shifts in the demand curve, Elasticity of demand: price, income and cross. Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross.

Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.

#### Unit 2: Production and Cost

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost.

#### Unit 3: Perfect Competition

Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition.

#### Unit 4: Monopoly

Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.



### Unit 5: Imperfect Competition

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels and profit maximization.

### Suggested Readings:

- Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
- N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
- Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.
- Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
- Case and Fair, Principles of Micro Economics, Pearson Education
- Koutsiyannis, Modern Micro Economic Theory.
- C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
- Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill Education.
- Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.
- Amit Sachdeva, Micro Economics, Kusum Lata

Publishers Note: Latest edition of text books shall be used.

<b>B.Com. (Hons.): Semester-I</b>	
<b>BCM104: BUSINESS LAWS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

## Course Learning Outcomes

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

- CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.
- CO2: be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.
- CO3: equip the students about the legitimate rights and obligations under The Sale of Goods Act.
- CO4: evaluate the importance of mercantile laws in the commercial world.
- CO5: enable with skills to initiate entrepreneurial ventures as LLP.
- CO6: understand the fundamentals of Internet based activities under The Information and Technology Act.

### Unit I: The Indian Contract Act, 1872

Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of contract – modes of discharge including breach and its remedies.

### Unit II: Special Contracts

Quasi – contracts, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge Contract of Agency

### Unit III: The Sale of Goods Act, 1930

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties. Transfer of ownership in goods including sale by non-owners. Performance of contract of sale. Unpaid seller – meaning and rights of an unpaid seller against the goods.

### Unit IV: The Limited Liability Partnership Act, 2008

Salient Features of LLP, Difference between LLP and Partnership, LLP and Company LLP Agreement. Nature of LLP, Partners and Designated Partners, Incorporation Document Incorporation by Registration, Registered office of LLP and change therein. Change of name, Partners and their Relations. Extent and limitation of liability of LLP and partners. Whistle blowing. Taxation of LLP. Conversion into LLP. Winding up and dissolution of LLP.



### **Unit V: The Information Technology Act 2000**

Definitions under the Act. Digital signature. Electronic governance. Attribution, acknowledgement and dispatch of electronic records. Regulation of certifying authorities. Digital signatures certificates. Duties of subscribers under the Act. Penalties and adjudication. Offences as per the Act.

#### **Suggested Readings**

- Bhushan, Bharat Kapoor, N.D., Abbi, Rajni, “Elements of Business Law”. Sultan Chand & Sons Pvt. Ltd.
- Dagar, Inder Jeet and Agnihotri, Anurag. Business Laws: Text and Problems. Sage Publication
- Jagota R. (2019). Business Laws. MKM Publishers ScholarTech Press.
- Sharma, J.P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, Avtar.(2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company.
- Tulsian P.C. (2018). Business Law. New Delhi, Tata McGraw Hill.

#### **Additional Readings**

- Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.
- Kuchhal, M C. (2018). Business Laws. New Delhi. Vikas Publishing House.
- Arora, Sushma. (2015). Business Laws. New Delhi. Taxmann
- Sharma, J.P. and Kanojia S. (2015). Vyavsayik Sanniyam, Delhi University Hindi Cell.(For

Hindi)Note: Latest edition of readings may be used.

<b>B.Com. (Hons.): Semester-I SEC-1 BCM161: COMPUTER APPLICATIONS IN BUSINESS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To provide computer knowledge to commerce students and equip them with computational skills using ICTtools.

## Course Learning Outcomes

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

CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.

CO2: handle document creation for communication.

CO3: acquire skills to create and make good presentations.

CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts.

CO5: manipulate and analyze the business data for better understanding of the business environment and decision making.

CO6: understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.

### Unit 1: Data Processing and basics:

**Computing:** Concept of computing, Data and information; Terminology of software and its variants.

**Operations:** Number system and conversions, Binary addition and subtraction, Subtraction Techniques using 1's and 2's complement Coding schemes and types.

### Unit II: Interfaces and Memories:

**Introduction to Operating System:** Elementary knowledge of DOS. Windows Operating System- Basic Features – Date, Time, Time Zone, Display, Screen saver, Fonts, Mouse, and mouse pointers. Using accessories such as calculator, paint brush, CD player, etc.

**Memories:** Memory concepts and importance, Primary memory, secondary memory and Cache memory

### Unit III: Database Management System

**Introduction to information system:** Information system concepts, Variants of information system: Operational Support and Management Support System. **Background of Database Business Applications:** Database, Database Management System, Database System; Comparison of Database System with Traditional File System.

**Unit IV: Networking and Recent trends in computing**

**Computer Networks:** Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies Computing Interfaces: GUI, CLI.

**Basic Internet Terminology:** I.P. Address, Modem, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Intranet and Extranet

**Recent trends in computing :** Tools of business collaboration: emails, EDI, file sharing, Remote desktop connection

**Unit V: Creating Business Documents, Spreadsheets and Presentations**

**Word Processing:** Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Databases and spreadsheet files; Printing documents.

**Preparing Presentations:** Basics of presentations: Slides, Fonts, Drawing, Editing and various menu bar and toolbar options; Inserting Tables, Design, Transition; Animation; and Slideshow.

**Spreadsheet and its Business Applications:** Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; naming cells and cell ranges.

**Spreadsheet functions:** Mathematical, Statistical, Financial, Logical, Date and Time

**Suggested Readings**

- Elmasari, Ranez and Shamkant B. Navathe, Fundamentals of Database Systems, Pearson Education
- Jain Hem Chand and Tiwari H. N. (2019), Computer Applications in Business, Taxmann
- Madan Sushila, Computer Applications in Business, Scholar Tech Press.
- Mathur Shruti and Jain Pooja, Computer Applications in Business, Galgotia Publishing Company
- Sharma S.K. and Bansal Mansi, Computer Applications in Business, Taxmann
- Wayne Winston, Data Analysis & Business Modeling, PHI.

**Additional Readings**

- Simon Benninga, Financial Moddeling, The MIT Press



**B.Com. (Hons.): Semester-I  
SEC-1**

**BCM162: COMPUTERISED ACCOUNTING SYSTEM**

Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

This course seeks to enhance the skills of a commerce student needed for accounting for business transactions using Computerized accounting system.

### Course Learning Outcomes

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

CO1: understand Computerized Accounting System environment.

CO2: create structure of Computerized Accounting System for a business

firm. CO3: record day to day business transactions in Computerized

Accounting System. CO4: make necessary tax adjustments while recording business transactions.

CO5: generate various Accounting Reports for analysis and decision making.

CO6: perform verification and audit activities for the voucher entries passed in computerized accounting environment.

<b>Unit-I: Computerised Accounting System</b>
Computerised Accounting Systems: Basics of Computerised accounting systems; Difference between manual and computerized Accounting system; factors affecting selection of suitable Computerised accounting software; Procurement and installation of Computerised accounting software;
Using any popular accounting software: Create, Select, shut, and delete a Company; setting security features of company; Date and Period features; Configure and Features settings; Backup and Restore data of a Company
<b>Unit-II: Creating Masters</b>
Creating Accounting Ledgers and Groups: Single Create Vs. Multiple Create, creating ledger under a group and entering opening balance
Creating Stock Items and Groups: Creating Unit of Measurement, creating Stock Groups using Single or multiple create feature under an existing group, creating Stock items using Single or multiple feature under an existing group
<b>Unit-III: Voucher Entry</b>
Types of vouchers; selection of voucher type for transactions; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque.
<b>Unit-IV: Taxation and Generating Reports</b>
<b>Taxation:</b> Accounting for Tax Deducted at Source, Tax Collected at Source, and Goods and Service Tax.

**Generating Reports:** Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement.

**Unit-V: Auditing**

Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools.

**Suggested Readings**

- Ashok K Nadhani Tally ERP 9 Training Guide – 4<sup>th</sup> Edition. Publisher: BPB Publications.
- Tally ERP 9 book advanced user Publisher: Swayam Publication ([www.tallyerp9book.com](http://www.tallyerp9book.com)).

Note: Latest edition of text book may be used.



<b>B.Com. (Hons.): Semester-II</b>	
<b>BCM201: BUSINESS MATHEMATICS AND STATISTICS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The objective of this course is to familiarize students with the applications of Mathematics and Statistical techniques in business decision making.

## Course Learning Outcomes

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

- CO1: acquire proficiency in using different mathematical tools (matrices, calculus and mathematics offinance) in solving real life business and economic problems.
- CO2: develop an understanding of the various averages and measures of dispersion to describe statistical data.
- CO3: understand the relationship between two variables through correlation and regression.
- CO4: understand the construction and application of index numbers to real life situations.
- CO5: understand the trends and tendencies over a period of time through time series analysis.
- CO6: conduct basic statistical analysis of data.

<b>Part - A: Business Mathematics</b>
<b>Unit I:</b>
<b>Matrices:</b> Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding inverse of a matrix through determinant method; Solution of system of linear equations up to three variables.
<b>Differential Calculus:</b> Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limits and continuity of a function; Concept and rules of differentiation; applications of differentiation - elasticity of demand and supply, Maxima and Minima of functions relating to cost, revenue and profit.
<b>Basic Mathematics of Finance:</b> Simple and Compound interest (including continuous compounding); Rates of interest- nominal and effective and their inter- relationships; Compounding and discounting of a sum using different types of rates.
<b>Part - B: Business Statistics</b>
<b>Unit II: Uni-variate Analysis</b>
<b>Measures of Central Tendency:</b> Arithmetic mean, Geometric mean, Harmonic mean- Properties and applications. Median and other Partition values (quartiles, deciles, percentiles), Mode.

**Measures of Dispersion:** absolute and relative- Range, Quartile deviation, Mean deviation, Standard deviation and their coefficients; Properties of Standard deviation/Variance.

**Unit III: Bi-variate Analysis**

**Simple and Linear Correlation Analysis:** Meaning, Measurement (Karl Pearson’s co-efficient and Spearman’s Rank correlation) and Properties.

**Simple and Linear Regression Analysis:** Regression equations and estimation; properties of Regression coefficients; Relationship between correlation and regression.

**Unit IV: Index Numbers**

Meaning and uses; Construction of index numbers: Aggregatives and average of relatives– simple and weighted; Tests of adequacy of index numbers; Computation and uses of Consumer Price Index (CPI).

**Unit V: Time Series**

Components; additive and multiplicative models; Trend analysis - moving averages and method of least squares (linear trend).

**Suggested Readings**

- Bhardwaj, R.S. Business Mathematics and Statistics. Scholar Tech Press.
- Levin, Richard, and Rubin, David S. Statistics for Management. New Delhi: Prentice Hall of India
- Thukral, J.K. Business Mathematics and Statistics. Maximax Publications
- Vohra, N.D. Business Mathematics and Statistics. McGraw Hill Education (India) Pvt Ltd.

**Additional Readings**

- Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.
- Dowling, E.T. Mathematics for Economics. Schaum’s Outlines Series, McGraw Hill Publishing Co.
- Gupta, S.C. Fundamental of Statistics. Himalaya Publishing House.
- Spiegel, M.R. Theory and Problems of Statistics. Schaum’s Outline Series. McGraw Hill Publishing Co.

Note: Latest edition of text books may be used.

<b>B.Com. (Hons.): Semester-II</b>	
<b>BCM202: COST ACCOUNTING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To provide an in-depth study of the cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries using various costing methods

## Course Learning Outcomes

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

- CO1: understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.
- CO2: understand the accounting and control of material and labour cost.
- CO3: develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination.
- CO4: examine under and over absorption of overheads; treatment of various items of overheads in the organization maintaining cost accounting records.
- CO5: develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.
- CO6: analyze cost accounting book keeping systems and reconciliation of cost and financial account profits

### Unit 1: Introduction

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and Cost sheet. Role of a cost accountant in an organisation. Introduction to Cost Accounting Standards & Cost Accounting Records and Audit Rules

### Unit II: Elements of Cost: Material and Labour

Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Physical Verification, Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives. Labour: Accounting and Control of labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and Incentive schemes-Halsey, Rowan, Taylor's differential piece wage

**Unit III: Elements of Cost: Overheads**

Classification, allocation, apportionment and absorption of overheads, Under- and over- absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses. Activity based costing.

**Unit IV: Methods of Costing**

Unit costing, Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress, joint and by-products). Service costing (only transport).

**Unit V: Cost Accounting Book-Keeping Systems**

Integral and non-integral systems; Reconciliation of cost accounting records with financial accounts.

**Suggested Readings**

- Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
- Jhamb, H. V. Fundamentals of Cost Accounting. Ane Books Pvt Ltd, New Delhi
- Lal, Jawahar., and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
- Singh, Surender. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.

**Additional Readings**

- Drury, Colin. Management and Cost Accounting. Thomson Learning.
- Horngren, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
- Jain, S.P., and Narang, K.L. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.

Note: Latest edition of textbooks may be used.



<b>B.Com. (Hons.): Semester-II</b>	
<b>BCM203: MACRO ECONOMICS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To provide the students with knowledge of enriching concepts and variables of macro- economics; appreciate the impact of labor market, money market and foreign exchange on working of an economy and understand the modern tools of macro-economic analysis.

## Course Learning Outcomes

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

- CO1: describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.
- CO2: expose fiscal and monetary policy implications through IS-LM framework in short run and long run.
- CO3: comprehend the different theories of demand for money, supply of money approach and working of money multiplier.
- CO4: understand the application of macroeconomics concepts in economy
- CO5: elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.
- CO6: describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

### Unit I: Introduction

Introduction – Concepts and variables of macroeconomics, Income, Expenditure and the circular flow (three sector economy), Components of expenditure. Consumption, Saving and investment and S-I approach, Multiplier (three sector) and numerical.

### Unit II: Economy in the Short Run

Meaning, Objectives and instruments of fiscal and monetary policy, AD-AS approach- Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short- run and long-run, Aggregate demand- Aggregate supply analysis. Economy in the short run- IS– LM framework and numericals.

### Unit III: Demand for money and Supply of money

Demand for money- Quantity Theory of Money (Fisher’s Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin’s Portfolio Balance approach.

Supply of money- Measures of money supply by RBI, Money multiplier.

### Unit IV: Inflation, Unemployment and Labor Market

Inflation-Causes and effects, Demand pull and cost push inflation. Measures to control inflation. Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, Trade- off between inflation and unemployment, Sacrifice ratio.

**Unit V: Open Economy**

Flows of goods and capital, Saving and investment in a small and a large open economy, Exchange rates- Fixed and flexible, Mundell– Fleming model with fixed and flexible exchange rates, Interest rate differentials- case of a large economy.

**Suggested Readings**

- Andrew B. Abel and Ben S. Bernanke, Macroeconomics, Pearson Education, Inc., 7 th edition, 2011.
- Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.
- Deepashree. Principles of Macroeconomics. Scholar Tech Press. Ed. 2017.
- Dornbusch, Rudiger, Stanley Fischer and Richard Startz, Macroeconomics, McGraw Hill Education; Twelfth edition, 2018
- Edward Shapiro. Macroeconomic Analysis. Ed. 5<sup>th</sup> Galgotia Publications Pvt Ltd-New Delhi, 2013
- Froyen, Macroeconomics:- Theories and Policies Pearson New Delhi, Sixth edition, 2013
- G.S. Gupta : Managerial Economics McGraw Hill Education; 2<sup>nd</sup> edition, 2017
- Government of India (GOI) (Latest Year) : —Economic Survey, Ministry of Finance: New Delhi
- JM Keynes: General Theory of Interest, Employment & Money, Atlantic, 2008
- Mankiw, N. Gregory, Principles of Macroeconomics, Cengage Learning India Pvt. Ltd.; 7th edition, New York, Hampshire, U.K. 2015
- Olivier Blanchard, Macroeconomics, Pearson Education, Inc., 5 th edition, 2009.
- Paul R. Krugman, Maurice Obstfeld and Marc Melitz, International Economics, Pearson Education Asia, 9 th edition, 2012.
- Richard T. Froyen, Macroeconomics, Pearson Education Asia, 2 nd edition, 2005.
- Salvatore, Dominick. International Economics. John Wiley & Sons Singapore.
- T Foryen Richard: Macro Economic Theories and Policies; 6<sup>th</sup> edition, 1998.

Note: Latest edition of readings may be used.

<b>B.Com. (Hons.): Semester-II</b>	
<b>BCM204: CORPORATE LAWS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

## Course Learning Outcomes

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

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

CO2: follow the basic legal documents and their usage essential for operations and management of company. CO3: enable the students to synthesis company processes, meetings, and decisions.

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

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

CO6: assist in the secretarial practices.

### Unit I: Introduction

Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company.

### Unit II: Documents and shares

Memorandum of Association and its alteration, Articles of Association and its alteration, doctrine of constructive notice, doctrine of ultra vires and indoor management; Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; book building; Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.

### Unit III: Management and Meetings

Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder's director; Director Identity Number (DIN); Appointment, Disqualifications, Removal of directors; Legal positions, Powers and Duties; Key managerial personnel, Managing director, Manager and Whole Time Director; Board Meetings: meeting through video conferencing; Shareholder meetings: AGM and EGM. Convening and Conduct of meetings: Requisites of a valid meeting; Resolutions; Postal ballot; e-voting.



**Unit IV: Dividends, Audit and Winding up**

Provisions relating to payment of Dividend, Company Audit-auditor's qualification and disqualifications, Auditor's appointment, Rotation of auditors, Auditor's removal, Auditors' report and Auditor's powers.

Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.

**Unit V: The Depositories Act 1996**

Definitions; Depositories system; Rights and obligations of depositories; Participants issuers and beneficial owners; Inquiry and inspections; Penalty.

**Suggested Readings**

- Bhushan, Bharat Kapoor, N.D., Abbi, Rajni, "Elements of Company Law". Sultan Chand & Sons Pvt. Ltd.
- Chadha R. & Chadha, S.(2018). Company Laws. Scholar Tech Press, Delhi.
- Hicks, Andrew & Goo S.H., (2017) Cases and Material on Company Law, Oxford University Press.
- Kumar, A., (2019)Corporate Laws, Taxmann Pvt Ltd
- Sharma, J.P.(2018). An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
- The Depositories Act, 1996 (Bare Act).

**Additional Readings**

- Gowar, LCB. (1969). Principles of Modern company Law, Stevens & Sons,London.
- Hanningan, Brenda.(2018). Company Law, Oxford University Press, U.K.
- Ramaiya.(2015). A Guide to Companies Act. Nagpur, Wadhwa Book Company.



<b>B.Com. (Hons.): Semester-II</b>	
<b>GE-1</b>	
<b>BCM271: ENTREPRENEURSHIP</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

The course aims at imparting basic knowledge on entrepreneurship and new enterprise creation so as to provide an opportunity to students to opt for entrepreneurship as an alternative career option as well as provide opportunity towards greater exposure to entrepreneurial process through hands-on training.

### Course Learning Outcomes

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

CO1: understand entrepreneurship as volition in context of India.

CO2: gather knowledge and ideas on the existing support system for entrepreneurial orientation.

CO3: understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.

CO4: acquainting students with the contemporary initiatives like Start Up India, Skill India and the support ecosystem.

CO5: understand requirements of post-enterprise creation for effective operation of the business.

CO6: gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.

#### Unit I: Introduction

Entrepreneurship- meaning and importance, entrepreneurship in Indian context, entrepreneurship as a creative solution provider, meaning of various terms related to entrepreneurship- intrapreneurship, social entrepreneurship, net entrepreneurship, technopreneurship.

#### Unit II: Entrepreneurial Eco-System

Socio-economic support system for entrepreneurship; Public and private system of stimulation; Role of development institutes, availability of finance, marketing, technology and project related assistance; Role of trade associations and self-help groups for promotion of entrepreneurship; Types of business entities- micro, small and medium enterprises, role of MSME sector in Indian economy family businesses in India; Conflicts in family business; Startup Action Plan; Make in India initiative.

#### Unit III: Enterprise Formation Process

Understanding and analyzing business opportunities, market demand analysis, project feasibility study; preparation of business plan; Start ups and basic start ups problems, sources of financing business start ups; Cases of Indian start ups (practical knowledge on preparation of business plan/project report shall be imparted).

**Unit IV: Managerial Aspects of Business**

Managing finance- preparation of operating/cost budget, cash budget; Understanding management of short term and long term capital; Human resource planning; Contract management; Understanding marketing methods; Understanding of GST and other tax compliances.

**Unit V: Managing Growth**

Business growth strategies specific to small enterprises; Enterprise life cycle and various growth strategies; Business collaboration and outsourcing of resources; Network management; Succession planning for sustenance.

**Practical**

Visit to new enterprise for securing ideas and knowledge on enterprise creation process and effecting an interaction with the entrepreneur is an essential requirement for learners for ensuring the propensity of entrepreneurial orientation among the students.

**Suggested Readings**

- Brandt, S. C. Entrepreneurship: The Ten Commandments for Building a Growth Company. MacMillanBusiness Books.
- Holt, D. H. Entrepreneurship: New Venture Creation. New Delhi: Prentice Hall of India.
- Panda, S. C. Entrepreneurship Development. New Delhi: Anmol Publications.
- Taneja, S., & Gupta, S. L. Entrepreneurship Development-New Venture creation. New Delhi: GalgotiaPublishing House.

**Additional Readings**

- Dollinger, M. J. Entrepreneurship: Strategies and Resources. Illinois: Irwin.
- Vasper, K. H. New Venture Strategies (Revised Edition). New Jersey: Prentice-

Hall.Note: Latest edition of readings may be used.

<b>B.Com. (Hons.): Semester-II</b> <b>GE-1</b> <b>BCM272: BUSINESS ETHICS AND SUSTAINABILITY</b>	
Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To familiarize the students with the understanding of issues of Business ethics, governance and sustainability.

## Course Learning Outcomes

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

CO1: understand the essence of business ethics and be able to imbibe it in regular business activities. CO2: to relate the social responsibility of business as part of strategy.

CO3: understand of approaches for long-term sustainability of business.

CO4: realize that how the concerns of corporate governance can be devastating for business survival. CO5: understand the role of business in sustainable development and corporate social responsibility. CO6: recognize the Global Reporting Initiatives and its challenges.

<b>Unit I: Business Ethics</b> Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Corporate Ethics; Benefits of Adopting Ethics in Business; Ethics Programme; Code of Ethics; Ethics Committee.
<b>Unit II: Corporate Social Responsibility (CSR)</b> Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.
<b>Unit III: Corporate Governance</b> Meaning: Management and corporate governance, significance and principles of corporate governance, Theories and Models of corporate governance, principles of corporate governance, independent director board committees and their functions; shareholder activism structure and role of rating agencies, proxy advisory firms.
<b>Unit IV: Sustainability</b> Sustainable Development; Role of Business in Sustainable Development; Sustainability Terminologies; Concept of Corporate Sustainability; Corporate Sustainability and Corporate Social Responsibility; Government role in improving sustainability reporting; KYOSEI; Triple Bottom Line (TBL); Integrated reporting.

**Unit V: Corporate Sustainability Reporting Frameworks**

Global Reporting Initiative Guidelines; Business Responsibility Reporting; International Standards; Sustainability Indices; Principles of Responsible Investment; Challenges in Mainstreaming Sustainability Reporting.

**Suggested Readings**

- Tricker, Bob.(2015) Corporate Governance-Principles, Policies, and Practice (Indian Edition). OxfordUniversity Press, New Delhi.
- Sharma, J.P.(2016), Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi
- Kumar A., Gupta L. and R.J. Arora, Auditing and Corporate Governance, (2016), Taxmann Pvt Ltd.

**Additional Readings**

- Mallin, Christine A.(2018), Corporate Governance (Indian Edition), Oxford University Press, NewDelhi.
- Rani, Geeta D., and R.K. Mishra, (2017) Corporate Governance- Theory and Practice, Excel Books,New Delhi.
- Gupta, Kamal and Ashok Arora, (2015) Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.



<b>B.Com. (Hons.): Semester-III</b>	
<b>BCM301: PRINCIPLES OF MARKETING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

## Course Learning Outcomes

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

- CO1: develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.
- CO2: understand the dynamics of consumer behaviour and process of market selection through STP stages.
- CO3: understand and analyze the process of value creation through marketing decisions involving product development.
- CO4: understand and analyze the process of value creation through marketing decisions involving product pricing.
- CO5: evaluate and decide the efficient and effective distribution strategy.
- CO6: understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

### Unit I:

**Introduction to Marketing:** Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix.  
**Marketing Environment:** Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

### Unit II:

**Consumer Behaviour:** Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.

**Market Selection:** Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.

<p><b>Unit III:</b></p> <p><b>Product Decisions:</b> Concept and classification; Levels of Product; Designing value- Product- mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labeling- functions, types and ethical aspects; Product support services.</p> <p><b>New Product Development:</b> Product life cycle – concept and marketing strategies; New product development- concept and process.</p>
<p><b>Unit IV:</b></p> <p><b>Pricing Decisions:</b> Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions.</p> <p><b>Distribution Decisions:</b> Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats; Management of retailing operations: an overview; Emerging distribution trends.</p>
<p><b>Unit V:</b></p> <p><b>Promotion Decisions:</b> Communication process; Importance of Promotion; Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach.</p> <p><b>Developments in Marketing:</b> Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing- concept, tools and issues. Digital marketing- concept, tools and issues.</p>

### Suggested Readings

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing (14th ed.). Mc Graw Hill.
- Kapoor, Neeru. Principles of Marketing. PHI
- Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17th Edition), Pearson Education. Indian edition.
- Mahajan, J.P. and Mahajan Anupama. Principles of Marketing. Vikas Publications.
- Sharma, K., & Swati Aggarwal. (2018). Principles of Marketing. Taxmann's.

### Additional Readings

- Grewal, D. & Levy, M. (2017). Marketing (5<sup>th</sup> ed.). McGraw-Hill Education.
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). Principles of Marketing: A South Asian Perspective (13<sup>th</sup> ed.). Pearson Education.
- Saxena, R. (2006). Marketing Management (3<sup>rd</sup> ed.). Tata McGraw Hill.

Note: Latest edition of readings may be used.

<b>B.Com. (Hons.): Semester-III</b>	
<b>BCM302: CORPORATE ACCOUNTING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements.

## Course Learning Outcomes

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

CO1: develop an understanding of accounting for share capital and debentures.CO2: prepare financial statements of a company.

CO3: develop an understanding of cash flow statements.

CO4: understand the accounting for amalgamation and liquidation of companies.CO5: prepare consolidated balance sheet for Holding company.

CO6: evaluate the financial statements prepared according to the applicable accounting standards.

### Unit I: Accounting for Share Capital and Debentures

Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares, book building. Underwriting of shares and debentures. Redemption of Preference shares, Redemption of debentures: sinking/debenture redemption fund, open market purchase and conversion of debentures.

Relevant AS and IND-AS as applicable.

### Unit II: Financial Statements of a Company

Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview)

Relevant AS and IND-AS as applicable.

### Unit III: Cash Flow Statements

Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3 (Revised) issued by the Institute of Chartered Accountants of India. (Only indirect method), Limitations of cash flow statement.

Relevant AS and IND-AS as applicable.

### Unit IV: Amalgamation, Reconstruction and Liquidation of Companies

Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction). Accounting for liquidation of companies. Introduction to the Insolvency and Bankruptcy Code, 2016 and other relevant provisions. Preparation of Statement of Affairs

as per the format prescribed by the Act and Deficiency Account.  
Relevant AS and IND-AS as applicable.

**Unit V: Accounts of Holding Companies/ Parent Companies**

Preparation of consolidated balance sheet with one subsidiary company.  
Relevant AS and IND-AS as applicable.

### Suggested Readings

- Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
- Kumar, Alok. Corporate Accounting. Kitab Mahal
- Monga, J. R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
- Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
- Sehgal Ashok & Sehgal Deepak. Corporate Accounting
- Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi

Note: Latest edition of readings may be used.



<b>B.Com. (Hons.): Semester-III</b>	
<b>BCM303: FINANCIAL MANAGEMENT</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To familiarize the students with the principles and practice of financial management.

## Course Learning Outcomes

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

CO1: explain the nature and scope of financial management as well as time value of money  
CO2: understand risk return trade off.

CO3: analyze capital budgeting process and capital budgeting techniques.

CO4: estimate various capital structure theories and factors affecting capital structure decisions in a firm.

CO5: critically examine various theories of dividend and factors affecting dividend policy.

CO6: evaluate working capital requirement of a business.

<b>Unit I: Introduction</b>
Nature, scope and objectives of financial management, Time value of money, Risk and Return.
<b>Unit II: Capital Budgeting</b>
The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method.
<b>Unit III: Cost of Capital and Financing Decision</b>
Sources of long-term financing, Estimation of components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure, Leverage analysis- Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.
<b>Unit IV: Dividend Decision</b>
Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy.

### **Unit V: Working Capital Decision**

Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, sources of short-term finance, working capital estimation, cash management, an overview of receivables management and inventory management.

### **Suggested Readings**

- Khan, M.Y. Khan and Jain P.K. Financial management: Text and Problems. Tata McGraw Hill
- Kothari, R. Financial Management : A Contemporary Approach. Sage Publications India Pvt. Ltd. New Delhi
- Pandey, I M. Financial Management. Vikas Publications
- Rustagi, R.P. Fundamentals of Financial Management, Taxmann, New Delhi
- Sharma, S.K. and Sareen, Rachan Fundamentals of Financial management , Sultan Chand & Sons (P)Ltd.
- Singh, Preeti. Financial Management. Ane Books Pvt. Ltd, New Delhi.
- Singh, J.K. Financial Management- Theory and Practice. Galgotia Publishing House, Delhi
- Singh, Surender. and Kaur, Rajeev. Fundamentals of Financial Management. SCHOLOR Tech Press, New Delhi
- Tripathi, Vanita, Basic Financial Management, Taxmann Publications.

### **Additional Readings**

- Chandra, P. Financial Management-Theory and Practice., Tata McGraw Hill.
- VanHorne., James, C., and John, Wachowicz. Fundamentals of Financial Management. Pearson Education.
- Ross, Stephen A., Westerfield, Randolph, and Jeffrey, Jaffe. Corporate Finance. Tata McGraw Hill.
- Srivastava, Rajiv., and Mishra, Anil. Financial Management. Oxford University Press,

UK.Note: Latest edition of readings may be used.

<b>B.Com. (Hons.): Semester-III</b>	
<b>BCM304: INCOME TAX LAW AND PRACTICE</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

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

## Course Learning Outcomes

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

- CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.
- CO2: identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.
- CO3: compute income under the head 'Profits and gains of business or profession'.
- CO4: compute income under the heads 'Capital gains' and 'Income from other sources'.
- CO5: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.
- CO6: develop the ability to file online returns of income.

<b>Unit I: Introduction</b>
<i>Basic concepts:</i> Income; Agricultural income; Person; Assessee; Assessment year; Previous year; Gross Total Income; Total income; Maximum marginal rate of tax; Permanent Account Number (PAN); <i>Residential status:</i> Scope of total income on the basis of residential status; Exempted income under section 10.
<b>Unit II: Computation of Income under different heads-1</b>
Income from Salaries; Income from House Property.
<b>Unit III: Computation of Income under different heads-2</b>
Profits and gains of business or profession; Capital gains; Income from other sources.
<b>Unit IV: Computation of Total Income and Tax Liability</b>
Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court.

### **Unit V: Preparation of Return of Income**

Filing of returns: Manually, on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses.

### **Suggested Readings**

- Ahuja, Girish and Gupta Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Singhania, Vinod K. and Singhania Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

### **Additional Readings**

#### Software

- Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
- 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

#### Journals

- Current Tax Reporter. Current Tax Reporter, Jodhpur.
- Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
- Corporate Professionals Today. Taxmann. New Delhi.

Note: Latest edition of readings may be used.



<b>B.Com. (Hons.): Semester-III</b>	
<b>AECC</b>	
<b>BCM381: ENVIRONMENTAL SCIENCE</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 2 hrs/Week	Class Test – 6 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 3 Marks
Credits: 2	Attendance – 6 Marks
	End Semester Exam – 35 Marks

## Course Objective

The main objective of environment education is to provide every person with opportunities to acquire the knowledge, values, attitudes, commitment, and skills needed to protect and improve the environment; to create new patterns of behavior of individuals, groups, and society as a whole towards the environment.

## Course Learning Outcomes

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

CO1: describe the various types of natural resources.

CO2: differentiate between various biotic and abiotic components of ecosystem.

CO3: examine the values, threats of biodiversity, the methods of conservation, endangered and endemic species of India.

CO4: illustrate causes, effects, control measures of various types of environmental pollutions.

CO5: enumerate the significance of Government and non-governmental organization in environment protection.

CO6: explain the methods of water conservation, causes, effects of climate change, global warming, acid rain and ozone layer depletion, various types of disasters and their mitigation measures.

<b>Unit I</b>
<b>Ecology and environment;</b> Concept and definition, Scope & Importance, Need for Public Awareness, Environmental Education. Eco System-Types, Food chain, Food-web, Ecological pyramids.
<b>Unit II</b>
<b>Natural Resources-</b> Water, minerals and forests. Material cycles-Carbon, Nitrogen and Water Cycle Energy – Different types of energy, Conventional and Non-Conventional.
<b>Unit III</b>
<b>Environmental Pollution and their effects;</b> Water, Land, Noise, Air & Automobile pollution. Solid waste management. Population Growth, Climate Change and Global warming- Effects.
<b>Unit IV</b>
<b>Environmental Protection-</b> Role of Government, Initiatives by Non-governmental Organizations (NGO).
<b>Unit V</b>

**Project Activity:** Project Report in the field - Air pollution area, water pollution area and noise pollution area.

### **Suggested Readings**

- Environmental Studies , Benny Joseph; Tata McGraw Hill, 2005.
- Environmental Studies, Dr. D.L. Manjunath; Pearson Education-2006.
- Environmental studies, R. Rajagopalan; Oxford Publication – 2005.
- Text book of Environmental Science & Technology, M. Anji Reddy, BS Publication, Revised edition.

Note: Latest edition of readings may be used.

<b>B.Com. (Hons.): Semester-III</b> <b>AECC</b> <b>BCM382: HUMAN VALUES AND ETHICS</b>	
Teaching Scheme	Examination Scheme
Lectures: 2 hrs/Week	Class Test – 6 Marks
Tutorials: 0 hr/Week	Teachers Assessment – 3 Marks
Credits: 2	Attendance – 6 Marks
	End Semester Exam – 35 Marks

## Course Objective

The course aims at imparting basic knowledge of human values and the difference between values and ethics, so as to provide an opportunity to students to know about the ways to fight with the human values crisis in today's contemporary Indian society. The course also aims to foster the culture of creativity, ethical decision making, humanity, individual freedom, truth, goodness and beauty.

## Course Learning Outcomes

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

- CO1: understand the significance of value inputs in a classroom and start applying them in their life and profession.
- CO2: distinguish between values and skills, happiness and accumulation of physical facilities.
- CO3: distinguish between the Self and the Body, Intention and Competence of an individual, etc.
- CO4: understand the value of harmonious relationship based on trust and respect in their life and profession.
- CO5: understand the role of a human being in ensuring harmony in society and nature.
- CO6: distinguish between ethical and unethical practices, and start working out the strategy to actualize a harmonious environment wherever they work.

<b>Unit I</b>
Need for values education, Self Exploration, Happiness and Prosperity, Basic Features of a good human, life management.
<b>Unit II</b>
Understanding Harmony in Human Being, Social Health and Concept of Dharma.
<b>Unit III</b>
Understanding harmony in family and relations, Value of trust and relationship management, Role of religion in human life.
<b>Unit IV</b>
Understanding Harmony in environment, Role of individuals in nation building, Conscious Business.
<b>Unit V</b>
Comparison of Indian and western view of ethics and values.

### **Suggested Readings:**

- Human Values, A N Tripathy, New Age Publishers, 2003.
- Business Ethics, Fernando, Pearson Publication, 2007.
- Business Ethics , CSV Murthy, Himalaya Publishing House, 2nd Edition
- Business Ethics , Bani P. Banerjee, Excel Books,

2005Note: Latest edition of text books shall be used.



**B.Com. (Hons.): Semester-III**  
**AECC**  
**BCM383: NGO PROJECT**

<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 0 hrs/Week	Class Test – N/A
Tutorials: 0 hr/Week	Teachers Assessment – N/A
Credits: 2	Attendance – N/A
	End Semester Exam – 50 Marks

### Course Objective

Students shall undertake 1 month project training with any registered NGO across the country during summer break, at the end of the second semester. A project report in the prescribed format shall be submitted in the beginning of the third semester. Assessment will be based on evaluation of report. The project carries two credits that will be included in the third semester Marks card.

**Tentative Tenure: 15<sup>th</sup> June – 15<sup>th</sup> July**

Evaluation: 50 marks, which will be converted into 2 credits

### Course Learning Outcomes

- To sensitize students towards social responsibilities.
- To provide a practical interface, in extending service to the society.

<b>B.Com. (Hons.): Semester-IV</b>	
<b>BCM401: E-COMMERCE</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To enhance skills for effective and contemporary applications of E-commerce.

## Course Learning Outcomes

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

- CO1: understand the basics of E-commerce, current and emerging business models.
- CO2: familiarize with basic business operations such as sales, marketing, HR etc. on the web.
- CO3: enhance the students' skills for designing and developing website.
- CO4: understand & operate different e-payment methods.
- CO5: identify the emerging modes of e-payment.
- CO6: understand the importance of security, privacy, ethical and legal issues of e-commerce.

### Unit I: Introduction to E- Commerce

Concepts and significance of E-commerce, driving forces of E-commerce. E-commerce business models - key elements of a business model and categories. Mechanism Dynamics of World Wide Web and internet-evolution and features; Design and launch of E-commerce website - decisions regarding selection of hardware and software; Outsourcing vs in house development of a website.

### Unit II: Online Business Transactions

Rationale of transacting online, E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.

### Unit III: Website Designing

Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.

### Unit IV: E-payment System

E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures-procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House; Automated Ledger Posting.  
Emerging modes and systems of E-payment (MPaisa, PayPal and other digital currency).E- payments risks.

### Unit V: Security and Legal Aspects of E-commerce

E-commerce security – meaning and issues. 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, servers and clients. Information Technology Act 2000 - provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.

**Practical**

Designing a Web Page in Notepad and HTML.

**Suggested Readings**

- Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. “Business on the Net: An Introduction to thewhats and hows of E-commerce.” Macmillan India Ltd.
- Bajaj KK, Debjani Nag “E-Commerce. Tata McGraw Hill Company” New Delhi
- Chhabra, T.N., Jain, Hem Chand, Jain, Aruna. “An Introduction to HTML” Dhanpat Rai & Co
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. E- Business and E- commerce for Managers. Pearson Education.
- Diwan, Parag and Sharma, Sunil “ Electronic commerce- A manager’s Guide to E- Business”, Vanity BooksInternational ,Delhi
- Elias M. Awad “Electronic Commerce from vision to fulfillment” Third Edition PHI publications.
- Kosiur, David, “Understanding Electronic Commerce” Prentice Hall of India Private Ltd., New Delhi.
- Turban, E., et.al. “Electronic commerce: A Managerial perspective” Pearson Education Asia.
- Whiteley, David, “E-Commerce” McGraw Hill, New York.

**Additional Readings**

- IT Act 2000
- Kumar A. “ Cyber Laws” Book Age Publications, New Delhi.

Note: Latest edition of readings may be used.

<b>B.Com. (Hons.): Semester-IV</b>	
<b>BCM402: MANAGEMENT ACCOUNTING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

Enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision-making.

## Course Learning Outcomes

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

- CO1: understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.
- CO2: understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.
- CO3: understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.
- CO4: understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget;
- CO5: understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.
- CO6: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.

### Unit I: Introduction

Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting — Cost, Financial and Management accounting, Cost control and Cost reduction, Cost management.

### Unit II: Marginal Costing

Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even analysis-using mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point, Cash break-even point and Composite break-even point.

### Unit III: Decision Making

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short -term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, Various methods of pricing.



**Unit IV: Budgetary Control and Standard Costing System**

**Budgeting and Budgetary Control:** Concept of budget, budgeting and budgetary control; Objectives, merits and limitations; Budget Administration; Functional Budgets; Fixed and Flexible budgeting; Zero base budgeting; Programme and Performance budgeting.

**Standard Costing and Variance Analysis:** Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, variance ; Disposition of variances; Control ratios.

**Unit V: Performance Measurement**

Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures; Transfer pricing.

### Suggested Readings

- Goel, Rajiv Kumar & Ishaan Goel. Concept Building Approach to Management Accounting. Cengage.
- Lal, Jawahar and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
- Singh, Surender. Management Accounting. PHI Learning Pvt. Limited, Delhi
- Singh, S.K. and Gupta, L. “Management Accounting”. A.K. Publications, New Delhi.
- Jhamb, H. V. Management Accounting. Ane Books Pvt. Ltd, New Delhi
- Khan, M. Y. and Jain, P.K. Management Accounting. Tata McGraw Hill Publishing Co., New Delhi

### Additional Readings

- Arora, M.N. Management Accounting. Himalaya Publishing House, New Delhi
- Drury, Colin. Management and Cost Accounting. Thomson Learning.
- Horngren, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
- Usry, Milton E. and Lawrence H. Hammer. Cost Accounting: Planning and Control. South Western Publishing Co.

Note: Latest edition of readings may be used.

<b>B.Com. (Hons.): Semester-IV</b>	
<b>BCM403: INDIAN ECONOMY</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

This course seeks to enable the student to overview the performance of various economic Fundamentals in pre and post-independence period of Indian Economy.

## Course Learning Outcomes

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

- CO1: understand the concept and various measures related to economic development and human development.
- CO2: understand the complete overview of pre independence economic situations of the country in agriculture, industry and occupation.
- CO3: understand the concept of planning in India, its evolution, various policies and economic reform with reference to Indian Economy since 1991.
- CO4: understand the experience in change of growth rate, structure and development in various sectors and regions i.e, agriculture, and learn the concept of unemployment, poverty and demographic constraints with reference to Indian economy.
- CO5: understand the growth trends and various issues in agriculture, industry, and foreign sector.
- CO6: understand and analyze the macro environment affecting the foreign trade.

### Unit I: Basic Issues in Economic Development

Concept and Measures of Development and Underdevelopment; Human Development.

### Unit II: Basic Features of the Indian Economy at Independence

Composition of national income and occupational structure, the agrarian scene and industrial structure.

### Unit III: Policy Regimes

- a) performances of five year Plans since independence and NITI Aayog.
- b) Economic Reforms since 1991.
- c) Monetary and Fiscal policies with their implications on economy. The evolution of planning;

### Unit IV: Growth, Development and Structural Change

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power.
- c) Changes in policy perspectives on the role of institutional frame work after 1991.
- d) Growth and Distribution; Unemployment and Poverty; Environmental concerns.
- e) Demographic Constraints: Interaction between population change and economic development.

#### Unit V: Sectoral Trends and Issues

- a) **Agriculture Sector:** Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth ;the role of technology and institutions ;price policy, the public distribution system and food security.
- b) **Industry and Services Sector:** Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; the small-scale sector; Role of Foreign capital.
- c) **Financial Sector:** Structure, Performance and Reforms.
- d) **Foreign Trade and balance of Payments:** Structural Changes and Performance of India’s Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilization and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.

#### Suggested Readings

- Mishra and Puri, Indian Economy, Himalaya Publishing House.
- IC Dhingra, Indian Economics, Sultan Chand & Sons.
- Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
- Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
- Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
- Ahluwalia, Montek S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
- Dreze, Jean and Amartya Sen. Economic Development and Social Opportunity. Ch. 2. OUP.
- Khanna, Sushil. Financial Reforms and Industrial Sector in India. Economic and Political Weekly. Vol. 34. No. 45.
- Uma Kapila (ed), “Indian Economy since Independence”, Relevant articles.
- Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. Bimal Jalan. (ed). The Indian Economy. Oxford University Press, New Delhi.

Note: Latest edition of readings may be used.



<b>B.Com. (Hons.): Semester-IV</b>	
<b>BCM404: GOODS &amp; SERVICES TAX (GST) AND CUSTOM LAWS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

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

## Course Learning Outcomes

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

- CO1: connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.
- CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.
- CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.
- CO4: evaluate the input tax credit utilization by the tax payer.
- CO5: understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.
- CO6: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

### Unit I: Introduction

Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

### Unit II: Levy and collection of GST

Taxable event- "Supply" of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

### Unit III: Input Tax Credit

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.

### Unit IV: Procedures and Special Provisions under GST



Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self- assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeals.

**Unit V: Customs Law**

Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

**Suggested Readings**

- Ahuja, Girish, Gupta Ravi, GST & Customs Law.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
- Bansal, K. M., GST & Customs Law, Taxmann Publication.
- Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
- Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
- Sahi, Shilpi. Concept Building Approach to Goods & Service Tax, & Customs Laws. Cengage
- Singhanian V. K , GST & Customs Law, Taxmann Publication.
- Sisodia Pushpendra, GST Law, Bharat Law House.

**Additional Readings**

- The Central Goods and Services Tax, 2017.
- The Constitution (One hundred and First Amendment) Act, 2016.
- The Goods and Services Tax (Compensation to States), 2017.
- The Integrated Goods and Services Tax, 2017.
- The Union Territory Goods and Services Tax, 2017.
- Vastu and Sevakar Vidhan, by Government of India.

Note: Latest edition of readings may be used.

<b>B.Com. (Hons.): Semester-IV</b>	
<b>GE-2</b>	
<b>BCM471: HUMAN RESOURCE MANAGEMENT</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The objective of this course is to enable learners to understand the importance of human resources and their effective management in organisations.

## Course Learning Outcomes

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

- CO1: understand basic nature and importance of human resource management.
- CO2: analyze the current theory and practice of recruitment and selection.
- CO3: realize the importance of performance management system in enhancing employee performance.
- CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.
- CO5: understand role of modern HRM in meeting challenges of changing business environment.
- CO6: demonstrate knowledge of laws that influence behavior in relationships between employers and employees that ultimately influence the goals and strategies of the organization.

### Unit I: Introduction

Meaning, importance and scope of HRM; Evolution of HRM; functions, status and competencies of HR manager; Human Resource Planning - quantitative and qualitative dimensions; Job analysis—job description and job specification; HR Policies.

### Unit II: Recruitment, Selection & Development

Recruitment, selection, placement, induction, and socialization – an overview; Developing Human Resources; Training – need, types, and evaluation; Role specific and competency based training.

### Unit III: Performance Appraisal

Performance appraisal- nature and objectives, methods of performance appraisal, potential appraisal & employee counseling; Job changes—transfers and promotions; HR audit.

### Unit IV: Compensation

Job evaluation; Compensation—concept and policies, base and supplementary compensation, performance linked compensation—individual, group, and organisation level.

### **Unit V: Employee Maintenance and Emerging Issues in HRM**

Employee health and safety, employee welfare, social security (excluding legal provisions); Grievance handling and redressal; Industrial disputes and settlement machinery; Emerging issues and challenges of HRM—employee empowerment, downsizing, work- life balance, use of technology in HRM functions; e- HRM, green-HRM, outsourcing HRM, ethics in HRM (surveillance vs. privacy).

#### **Suggested Readings**

- Decenzo, D. A., & Robbins, S. P. (2011). Fundamentals of Human Resource Management, India: Wiley.
- Dessler, G. (2017). Human Resource Management. Pearson.
- Muller-Camen, M., Croucher, R., & Leigh, S. (2016). Human Resource Management: A Case Study Approach . CIPD. Viva Books.
- Pattanayak, B. (2018). Human Resource Management. Delhi. Prentice Hall of India.
- Rao, V. Human Resource Management: Text and Cases. Excel.
- Rastogi, S. Management of Human Resources. Sun India.

Note: Latest edition of readings may be used.

**B.Com. (Hons.): Semester-IV**

**GE-2**

**BCM472: BASICS OF ACCOUNTING**

Teaching Scheme	Examination Scheme
Lectures: 4 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

This course provides students a firm foundation in basic accounting concepts and methodology and also acquaints them with the changes taking place in the preparation and presentation of financial statements in accordance to the applicable accounting standards and relevant Acts.

## Course Learning Outcomes

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

CO1: gain an understanding of theoretical framework of accounting.

CO2: explain the concept of accounting equation and accounting process. CO3: develop understanding of depreciation and inventory.

CO4: understand financial statements of a company.

CO5: state the meaning, objectives and significance of different types of ratios. CO6: analyze the financial statements of the entity by applying accounting ratios.

### Unit I: Introduction to Accounting

Accounting: concept, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information, Basic Accounting Terms- Business Transaction, Capital, Drawings. Liabilities (Non-Current and Current). Assets (Non-Current, Current); Fixed assets (Tangible and Intangible), Expenditure (Capital and Revenue), Expense, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Accounting Concepts, Principles and Conventions, Introduction to financial accounting standards, System of Accounting. Basis of Accounting: cash basis and accrual basis.

### Unit II: Concepts Related to Income Determination

Voucher and Transactions: Source documents and Vouchers, Rules of Debit and Credit. Recording of Transactions: Books of Original Entry- Journal, Special Purpose books: Cash Book: Simple, cash book with bank column and petty cashbook (simple practical problems), Purchases book, Sales book, Purchases return book, Sales return book (theory only), Bank Reconciliation Statement: Need and preparation, Trial balance: Objectives and preparation, preparation of trading, profit & loss account and Balance sheet of sole proprietorship concerns.

### Unit III: Business Income

Depreciation: Concept, Features, Causes, factors affecting depreciation. Other similar terms: Depletion and Amortisation. Methods of Depreciation: Straight Line Method (SLM) Written Down Value Method (WDV) (Excluding change of method), Difference between SLM and WDV; Advantages of SLM and WDV. Inventory Valuation: Meaning, Significance of inventory Valuation, Inventory record systems: Periodic and



perpetual, Methods: FIFO, LIFO and Weighted Average.

**Unit IV: Financial Statements of companies**

Understanding and reading financial statement of companies.

**Unit V: Financial Statement Analysis**

Objectives, importance and limitations, Accounting Ratios: Meaning, Objectives, classification and computation. (Simple numerical only).

**Suggested Readings**

- Grewal, T S. Introduction to Accounting. S Chand and Company, New Delhi.
- Monga, J R. Basic Corporate Accounting. Mayur Publication, New Delhi.
- Monga, J R. Basic Financial Accounting. Mayur Publication, New Delhi.
- Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting. Taxmann, New Delhi.

**Additional Readings**

- Charles T Horngren, Gart L Sundem, John A. Elliot and Donna R Philbrick. Introduction to Financial Accounting, Pearson.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, Accounting Information Systems: A cycle Approach. Publisher Wiley
- Marshall, B Romney and Paul, John Steinbart, Accounting Information Systems, Pearson Education Limited.
- Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill.

Note: Latest edition of readings may be used.

<b>B.Com. (Hons.): Semester-IV GE-2 BCM473: FUNDAMENTALS OF MARKETING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

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

## Course Learning Outcomes

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

- CO1: learn the basic concepts and principles of marketing and to develop their conceptual skill to be able to manage marketing operations of a business firm.
- CO2: understand the complexities involved in various targeting and positioning decisions.
- CO3: take effective decisions for launching new products and to understand the implications of different pricing strategies.
- CO4: develop the skills to design the promotion-mix strategies.
- CO5: familiarize about the current trends in marketing to take proactive measures while taking marketing decisions.
- CO6: evaluate market opportunities by analyzing customers, competitors, collaborators, context, and the strengths and weaknesses of a company.

### Unit I: Introduction

Marketing: Meaning, Nature, Scope and Importance; Marketing Philosophies; Marketing Mix; Marketing Environment- Concept and need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors- demographic, economic, natural, technological, politico- legal and socio-cultural.

### Unit II: Consumer behaviour and Market Selection

Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Segmentation- concept, importance, levels and bases of segmenting consumer markets. Market Targeting- concept and factors affecting the choices for market targeting. Product Positioning- concept and bases. Product differentiation- concept and bases.

### Unit III: Product and Pricing Decisions

Concept and classification; Levels of Product; Product-mix dimensions; Branding- concept, functions and qualities of good brand name; Packaging and Labeling- concept and functions; Product support services; New product development process. Concept and objectives of pricing decisions; Factors affecting price of a product; Pricing methods; Pricing strategies.

### Unit IV: Distribution and promotion Decisions

Channels of distribution- meaning and importance; types of distribution channels and their functions; Factors affecting choice of distribution channel; Distribution logistics– concept, importance and major logistics decisions. Wholesaling and retailing. Nature and Importance of Promotion; Promotion mix concept and distinctive characteristics of advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix decisions.

**Unit V: Developments in Marketing**

Relationship Marketing; Sustainable Marketing; Rural marketing; Social marketing; Digital marketing; Legal Issues in marketing- The Consumer Protection Act, 2019; Ethical issues in marketing.

**Suggested Readings**

- Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17th edition) Pearson Education. Indian edition.
- Sharma, K., & Swati Aggarwal. (2018). Principles of Marketing. Taxmann's.
- The Consumer Protection Act, 2019.

**Additional Readings**

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing (14th ed.). Mc Graw Hill.
- Grewal, D. & Levy, M. (2017). Marketing (5th ed.). McGraw-Hill Education.

Note: Latest edition of readings may be used.

<b>B.Com. (Hons.): Semester-V</b>	
<b>BCM501: AUDITING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment –6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

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

### Course Learning Outcomes

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

- CO1: understand the meaning and different types of Auditing
- CO2: understand the basic principles and techniques of Auditing
- CO3: explain Audit planning and audit programme
- CO4: explain concept of Auditing procedures and Internal Audit
- CO5: examine the techniques of Vouching & Verification
- CO6: Understand the Company Audit and special areas of audit.

#### Unit I: Introduction

Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Basic Principles and Techniques, Difference between Book-Keeping, Accounting and Auditing, Classification of Audit.

#### Unit II: Audit Planning and Programme

**Audit Planning:** Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach.

**Audit Programme:** Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Instructions before commencing Work, Overall Audit Approach; Audit Files; Audit Note Book; Audit Evidence; Audit Working Papers.

#### Unit III: Auditing Procedure and Internal Audit

**Auditing Procedure:** Distinctive Ticks, Routine Checking, Test Checking, Audit in Depth

**Internal Control:** Meaning and purpose, principles and forms of internal control, auditors' duties, Internal Check Vs Internal Control.

**Internal Audit:** Meaning, Basic principles of establishing Internal audit, objectives, Internal Audit Vs External Audit, Internal Check Vs Internal Audit.

#### Unit IV: Vouching & Verification of Assets and Liabilities

**Vouching:** Meaning, objectives and importance, Vouching of Trade Transactions, Cash Transactions and Impersonal ledger.

**Verification:** Meaning, objectives, Verification of different types of assets and liabilities, Distinction between verification, vouching and valuation.



## Unit V-Audit of Limited Companies

**Company Auditor:** Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities

**Auditor's Report:** Contents and Types

**Special Areas of Audit:** Special features of Cost audit, Tax audit, and Management audit; Relevant Auditing and Assurance Standards (AASs); Relevant Case Studies/Problems.

### Suggested Readings

- Jha, Aruna. A Student's Guide to Auditing. Taxmann
- Tandon, B. N., S. Sudharsanam and S. Sundharabahu. A Handbook of Practical Auditing. S. Chand and Co. Ltd., New Delhi.
- Institute of Chartered Accountants of India. Auditing and Assurance Standards. ICAI, New Delhi.
- Gupta, Kamal and Ashok Arora. Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
- Ghatalia, S.V. Practical Auditing. Allied Publishers Private Ltd., New Delhi.
- Sharma, T.R. Principles and Problems. SahityaBhawan Publication, Agra.
- Singh, A. K. and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
- **References:**
- A Ramaiya. Guide to Companies Act. Wadhwa & Co., New Delhi.
- Alvin, S.A. Arens and K. Loebbecke James Auditing: An Integrated Approach. Prentice Hall. NJ.
- Michael Chris Knapp. Contemporary Auditing, Real Issues and Cases. Thomson Learning.
- Strawser R., Jerry. and Robert R Strawser. Auditing. Thomson Learning.

**Note:** Latest edition of text book may be used.

<b>B.Com. (Hons): Semester-V SEC-2 BCM561: DIGITAL MARKETING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test – 12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

The course aims to help students understand the concept of Digital Marketing and to help them acquire knowledge and develop skills required to take a professional role and make a meaningful career in digital marketing.

### Course Learning Outcomes

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

- CO1: To make students understand the concept of Digital Marketing
- CO2: To make students understand the difference between traditional and digital marketing
- CO3: To make students understand the concept of mobile marketing
- CO4: To make students understand the concept of search engine marketing
- CO5: To make students understand adwords and nuances of facebook marketing
- CO6: To make students learn email marketing and be able to design an email marketing campaign.

<b>Unit I: Introduction to Digital Marketing</b>
Digital Marketing: Introduction, Moving from Traditional to Digital Marketing, Integrating Traditional and Digital Marketing Concept of Search Engine Optimization (SEO); Concept of Pay Per Click
<b>Unit II: Traditional Marketing V/S Digital Marketing</b>
Difference between Traditional Marketing and Digital Marketing Digital marketing Strategies and policies, SWOT Analysis, Budget Analysis of Digital Marketing.
<b>Unit III: Mobile Marketing</b>
Mobile marketing: Introduction and concept, Process of mobile marketing: goals, setup, monitor, analyze, Enhancing Digital Experiences with Mobile Apps.
<b>Unit IV: Search Engine Marketing</b>
Introduction to Search Engine Marketing. Tools used for Search engine Marketing, PPC /Google Adwords, Display advertising techniques, Report generation. Creating a Face book page, Visual identity of a Facebook page, Types of publications.
<b>Unit V E-mail Marketing</b>
Introduction, email marketing process, design and content, delivery, discovery, E-mail marketing plan E-mail marketing campaign analysis, Keeping up with conversions.

## Suggested Readings

- Marketing 4.0: Moving from Traditional to Digital by Philip Kotler
- Get your dream Digital Marketing Job by Deepak Kanakaraju
- Digital Marketing: Using New Technologies to Get Closer to Your Customers by Will Rowan
- The New Rules of Marketing & PR by David Meerman Scott
- Understanding Digital Marketing by Damian Ryan
- Digital Marketing by Vandana Ahuja

**Note: Latest edition of readings may be used.**

<b>B.Com. (Hons): Semester-V SEC-2 BCM562: CYBER CRIMES &amp; LAWS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

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

### Course Learning Outcomes

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

- CO1: identify cyber risk associated with online activities
- CO2: prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions
- CO3: generate and preserve electronic evidences for personal and professional use.
- CO4: work in virtual space safely and with business process or products confirming to the regulatory framework and not falling under the ambit of cyber crimes.
- CO5: analyse the cases and find pertinent facts for resolutions.
- CO6 : understand GDPR

<b>Unit I: Cyber Crimes</b>
Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism, cyber forensic.
<b>Unit II: Definitions under IT Act, 2000 and Contemporary Business Issues in Cyber Space</b>
Definitions under IT Act, 2000; Concept of Internet, Web Centric Business, E Business and its significance, Electronic Governance, Instant messaging platform, social networking sites and mobile applications, security risks, Internet of Things (IOT), Cyber jurisdiction, Domain name dispute and their resolution, E-forms; E-Money, regulations of PPI (Pre-Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space.
<b>Unit III: Electronic Records</b>
Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries and their liabilities ; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.



#### Unit IV: Regulatory Framework

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR and Indian data protection regime

#### Unit V Case Laws

1. **Communication Device-Section 2(ha)** of the Information Technology (Amendment) Act, 2008- 'State v Mohd. Afzal and others (2003), VIIAD (Delhi) 1, 107(2003)DLT385, 2003(71) DRJ178, 2003(3)JCC1669'
2. **Computer Network-Section 2 (j)** of the Information Technology (Amendment)Act, 2008 'Diebold System Pvt Ltd. v The Commissioner of Commercial Taxes, (2006), 144 STC, 59(Kar)'
3. **Electronic Record Sec. 2 (t)**- 'Dharambir v Central Bureau of Investigation 148 (2008) DLT289'
4. **Time and Place of Dispatch and Receipt of Electronic Record-section 13**- 'P.R. Transport Agency v Union of India & others, AIR 2006 All 23, 2006(1) AWC 504, ALL HC'; 'Groff v America Online, Inc., 1998 WL 307001(1998)'
5. **Penalty for Damage to Computer or Computer System- Section43**- 'Umashankar Sivasubramanian v ICICI Bank, 18.04.2010. (Petition No.2462/2008)'
6. **Tampering with Computer Source Documents-Section 65**- 'Syed Asifuddin andOrs.v The State of Andhra Pradesh &Anr. 2006 (1) ALD Cri 96, 2005 CriLJ4314'
7. **Punishment for sending offensive messages-Sec. 66A**- 'SMC Pneumatics (India)Pvt. Ltd v JogeshKwatra', Suit No.1279/2001'
8. **Punishment for Identity Theft-Section 66C**- 'CBI v Arif Azim Case Judicial Reports (Criminal) 2003 (2) page272'
9. **Punishment for Cheating by Personating by using Computer Resource-section66D**- 'National Association of Software and Service Companies (NAASCOM)v Ajay Sood. (2005) F.S.R. 38; 119 (2005) DLT 596, 2005 (30) PTC 437Del'
10. **Punishment for Publishing or Transmitting Obscene Material in Electronicformsection 67**- 'Avnish Bajaj v State (N.C.T.) of Delhi, (2005) 3 Comp, LJ 364 (Del), 116(2005) DLT427, 2005(79) DRJ576'
11. **Punishment for Publishing or Transmitting of Material Containing Sexually Explicit Act, etc., in Electronic Form-Section 67A**- 'R v Graham Waddon., Southwark [Crown Court, 30/6/1999]'

#### Suggested Readings

- Arora, Sushma. and Arora R. (2017), Cyber crimes and laws, Taxmann Pvt Ltd, New Delhi.
- Brian, Craig. (2012). Cyber Law: The Law of the Internet and InformationTechnology. Pearson Education.
- Rattan J, (2015)Cyber Crime and Information Technology, Bharat Law House, PvtLtd.
- Sharma J. P., and Kanojia, S. (2018).E Business and Cyber Laws. New Delhi. Bharat Law house PvtLtd.

## Additional Readings

- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. (2001). E-business and E-commerce for managers. Pearson Education.
- Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., NewDelhi.
- Joseph, P.T. (2015). E-Commerce-An Indian Perspective.PHI
- Painttal, D. (2016) Law of Information Technology, New Delhi: Taxmann Publications Pvt.Ltd.

Note: Latest Editions of the text books may be used.

<b>B.Com.(H): Semester-V SEC-2</b>	
<b>BCM563: COLLECTIVE BARGAINING AND NEGOTIATION SKILLS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test – 12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

To promote understanding of the concept and theories of collective bargaining, and also to provide exposure to the required skills in negotiating a contract.

### Course Learning Outcomes

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

CO1: identify issues in collective bargaining, its significance.

CO2: understand the levels, coverage and agreements of collective bargaining.

CO3: enable to liaison in negotiations.

CO4: differentiate between negotiations, collective bargaining and use of its approaches.

CO5: administer the negotiation agreement and handle grievance management.

CO6: understanding costing of Labour contracts

#### **Unit I : Issues in Collective Bargaining**

Meaning, Definitions and Characteristics of Collective Bargaining ; Critical Issues in Collective Bargaining; Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.

#### **Unit II: Collective Bargaining in India**

Pre-requisites for successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements. Select case studies from Indian perspective

#### **Unit III: Negotiating a Contract**

Meaning of Negotiations, Pre-negotiation- Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts

#### **Unit IV: Negotiation Skills**

Negotiation Process; Effective Negotiation-Preparing for Negotiation, Negotiating Integrative Agreements; Negotiation and Collective Bargaining- Approaches and Phases in Collective Bargaining, Coalition Bargaining and Fractional Bargaining, Impasse Resolution, Contract Ratification.

#### **Unit V: Negotiation and Administration**

Post Negotiation-Administration of the Agreement, Grievance Management, Binding up the Wounds; Collective Bargaining & the emerging scenario.

## Suggested Readings

- Venkataratnam, C. S. (2017). Industrial Relations: Text and Cases. Delhi: Oxford University Press.
- Salamon, Michael. (2001). Industrial Relations—Theory & Practice. London: Prentice Hall.
- Dubey, S., Jain, P. (2017) Collective Bargaining and negotiation Skills. Bookage Publications.
- Dwivedi, R.S. (2002). Managing Human Resources: Industrial Relations in Indian Enterprises. New Delhi: Galgotia Publishing Company.
- Edwards, P. (2009). Industrial Relations: Theory and Practice in Britain. U.K: Blackwell Publishing.
- Anand, K.B., Paswan, A.K., (2017), Collective Bargaining and negotiation Skills. Galgotia Publishing Company

**Note: Latest edition of readings may be used.**



<b>B.Com. (Hons.): Semester-V</b>	
<b>DSE</b>	
<b>BCM511: FINANCIAL MARKETS, INSTITUTIONS &amp; FINANCIAL SERVICES</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment –6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

To provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services

### Course Learning Outcomes

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

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

CO2: understand the concepts of Money Market and Capital Market

CO3: explain Commercial Banking and its Current developments.

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

CO5: examine the Financial Services Industry

CO6: understand Financial Advisory and Portfolio Management Services

#### Unit I: Introduction

An Introduction to Financial System, Components, Financial System and Economic Development, Financial Inter-mediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since liberalization 1990-91.

#### Unit II: Financial Markets & Capital Markets

Financial Markets: Money Market – functions, organisation and instruments. Role of central bank in money market. Indian Money Market – an overview. Capital Markets –Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets – NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection

#### Unit III: Financial Institutions I

Financial Institutions: Commercial banking – introduction, classification, its role in financing - commercial and consumer, recent developments like MUDRA financing, problem of NPAs, Bankruptcy and insolvency Act, Financial Inclusion.

#### Unit IV: Financial Institutions II

Life and non-life insurance companies in India: public and private. Mutual Funds – Introduction and their role in capital market development. Types of mutual fund schemes (open ended vs close ended, Equity, Debt, Hybrid schemes and ETFs). Non-banking financial companies (NBFCs).

#### Unit V: Financial Services Industry

Overview of financial services industry. Merchant Banking – pre and post issue management,

underwriting. Regulatory framework relating to Merchant Banking in India. Leasing and Hire Purchase, Consumer and Housing Finance, Venture Capital Finance, Factoring Services, Credit Rating, Financial Advisory and Portfolio Management Services.

### **Suggested Readings**

- Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.
- Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann's Publications.
- Khan M.Y. and Jain, P.K Financial Services, Tata Mc Graw Hill.

### **Additional Readings**

- Annual Reports of Major Financial Institutions in India
- Khan, M.Y., Indian Financial System – Theory and Practice, Vikas Publishing House.
- Sharma, G.L., & Singh, Y.P., Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.

<b>B.Com. (Hons.): Semester-V DSE BCM512: PERSONAL TAX PLANNING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment –6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

To provide basic knowledge of Income Tax and its planning to students in easily comprehensible manner with a view to equip them to use the legitimate tool of planning in their economic life.

### Course Learning Outcomes

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

- CO1: understand the concept of tax planning, use the residential status to plan the scope of income and devise tax planning strategy in relation to agricultural income.
- CO2: apply critical thinking and problem solving skills related to minimization of tax liability of individuals with respect to salary income and understand how to develop efficient pay packages
- CO3: devise tax planning strategies in relation to house property and understand the presumptive scheme of taxation of computing business income.
- CO4: use Indexation technique to reduce capital gains tax and learn about specific exemptions available from capital gains.
- CO5: use deductions to reduce taxable income and use rebates to reduce tax liability.
- CO6: plan tax liability in relation to gifts received from relatives and non-relatives.

#### Unit I: Concept of Tax Planning

- (i) Meaning of tax planning, tax avoidance, tax evasion and tax management; Objectives of tax planning ; Case studies relating to tax planning, tax avoidance, tax evasion and tax management.
- (ii) Tax Planning with reference to residential status: Relevance of residential status in computing taxable income; Determination of residential status of an individual, HUF, company, other persons; Relationship between residential status and incidence of tax; Double taxation relief under Sections 90 and 91.
- (iii) Provisions relating to concept of agricultural income; Composite income; Tax treatment and tax planning of agricultural income.

#### Unit II: Tax planning with reference to Salary Income

- (i) Tax planning in respect of salary income: Bonus; Fees; Commission and allowances; Valuation of perquisites; Allowances; Retirement benefits like gratuity, leave encashment, pension tax relief under Section 89 (1) (arrears of salary).

#### Unit III: Tax planning in relation to Income from House property and Business Income

- (i) Tax Planning in respect of self-occupied house property, let-out house property partly let out and partly self-occupied house property; and property used for business or profession of the assessee.
- (ii) Set-off and carry forward of house property losses.
- (iii) Tax planning related to Section 80C.
- (iv) Tax Planning related to business income covering:

- Presumptive schemes of computing business income (Section 44AD, 44ADA, 44AE)
- Provisions relating to maintenance of accounts (Section 44AA)
- Provisions relating to audit of accounts (Section 44AB)

**Unit IV: Tax planning in relation to Capital gains and other sources**

- (i) Tax planning with reference to long-term and short-term capital assets and choice of price- inflation indexation; Capital gains on equity and non-equity financial instruments.
- (ii) Tax planning in relation to gifts received from relatives and non-relatives.

**Unit V: Other Areas of Tax planning**

- i) Income of others' liable for clubbing.
- ii) Deductions under Sections 80C, 80CCD(1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB
- iii) Rebate under Section 87A.

**Suggested Readings**

- Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

**Additional Readings**

- Current Tax Reporter. Current Tax Reporter, Jodhpur.
- Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
- Corporate Professionals Today. Taxmann. New Delhi.



**B.Com. (Hons.): Semester-V  
DSE**

**BCM513: MANAGEMENT OF WORKING CAPITAL**

Teaching Scheme	Examination Scheme
Lectures: 4hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment –6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

**Course Objective**

The course aims to familiarize the commerce students with the needs of Working Capital in a business organization and management of current assets and liabilities at their optimum level

Course Learning Outcomes

**Course Learning Outcomes**

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

CO1: Learn concept of working capital and its components

CO2: Understand need of cash management

CO3: Learn the determinants of credit policy

CO4: Understand different techniques of Inventory Management

CO5: Evaluate the different sources of working capital finance

CO5: Learn analyzing the working capital by making Funds flow statement

CO6: Understand Costs and Risks of Working Capital Finance

**Unit I: Working Capital Policy**

Concepts of Working Capital, Components of Current Assets and Current Liabilities, Permanent and Variable Working Capital, Determinants of Working Capital, Operating and Cash Conversion Cycle, Estimation of Working Capital.

**Unit II: Cash Management**

Facets of Cash Management, Motives for Holding Cash, Factors Determining Cash Needs, Cash Budgeting, Cash Management models – Baumol’s model and Miller-Orr’s model Marketable Securities – Concept and Need; Investment in Marketable Securities - Strategies.

**Unit III: Receivables Management**

Objectives, Credit Policy: Nature and Goals, Optimum Credit Policy, Credit Policy Variables, Credit Evaluation. Sound Credit Policy – Credit Standard, Credit Period, Cash Discounts and Collections.

**Unit IV: Inventory Management**

Nature of Inventories, Need to Hold Inventories, Objectives of Inventory Management, Costs and Benefits of Inventory Inventory Management Techniques, Inventory Control Systems.

**Unit V: Working Capital Finance**

Determining Financing Mix –Matching, Conservative and Aggressive Approaches; Costs and Risks of Financing Working Capital Accruals, Trade Credit and other current liabilities, Working Capital Advance by Commercial Banks, Short-term Loans from Financial Institutions, Commercial Paper., Factoring.

## Suggested Readings

- Pandey I.M., Financial Management, Vikas Publication, New Delhi.
- Prasanna Chandra, Financial Management-Theory and Practice, Tata Mcgraw Hill, New Delhi.
- Sehall, Lawrence D and Charles W Haley, Introduction to Financial Management, Mcgraw Hill, New York.
- Bechler, Pant, J, Contemporary Cash management, Principles, Practices and Perspectives, John wiley & Sons, New York.
- Parashar, S.P. Liquidity Management –Principles and Practices of Managing Cash Flow-Vision Books, New Delhi.

## Additional Readings

- Singh, S.P. and Singh S., Financial Analysis for Credit Management in Banks, Vikas, New Delhi.
- Mehta D.R., Working Capital Management, Prentice Hall , N.J.
- Van Horne, James, C, Financial Management and Policy, Printice Hall of India, New Delhi.
- Kulkarni, P.V. Financial Management, Himalaya, Bombay.
- Kuchhal, S.C. Financial Management : An Analytical and Conceptual Approach, Chaitanya, Allahabad.
- Bhattacharya Hrishikesh, Working Capital Management, Prentice Hall of India, New Delhi.

<b>inB.Com. (Hons.): Semester-V</b>	
<b>DSE</b>	
<b>BCM514: PERSONAL FINANCE AND PLANNING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment –6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary skills to become a successful financial planner.

## Course Learning Outcomes

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

- CO1: understand the meaning and relevance of Financial Planning.
- CO2: familiarize with regard to the concept of Investment Planning and its methods.
- CO3: examine concept of Personal Tax Planning.
- CO4: analyze Insurance Planning and its relevance
- CO5: develop insights in to Retirement planning and its relevance
- CO6: Learn different type of pensions plans

### Unit I: Introduction to Financial Planning

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

### Unit II: Investment planning

Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Real estate, financial derivatives & Commodity market in India. Mutual fund schemes including SIP.

### Unit III: Personal tax Planning

Tax Structure in India for personal taxation, Steps of Personal tax planning, Exemptions and deductions for individuals, tax avoidance versus tax evasion.

### Unit IV: Insurance Planning

Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes.

### Unit V: Retirement Planning

Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme.

#### Suggested Readings

- Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance
- Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd (CNBC TV18)
- Sinha. Madhu, Financial Planning: A Ready Reckoner July 2017 Mc Graw Hill

#### Additional Readings

- Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018, HarperBusiness
- Tripathi, Vanita, Fundamentals of Investment, Taxmann



<b>B.Com(Hons.): Semester-V DSE BCM521: Business and Economic Environment</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The objective of this course is to familiarize students with policy issues that are relevant to Business and economic environment.

## Course Learning Outcomes

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

- CO1: understand the nature and scope of business.
- CO2: make the students gain conceptual knowledge of the process of environmental scanning and analysis.
- CO3: analyze the impact of technology on society, economy, and on an individual plant.
- CO4: familiarize the students with the industrial policies.
- CO5: understand the importance of small scale industries in economic growth.
- CO6: describe the interface between culture and business and how organization implement responsibility actions.

### Unit I: Introduction

Meaning and features of business and business environment- Objectives of Business environment- Basic indicators of economic development; Performance of Indian Economy, Demographic dividend-Birth rate-Happiness index; Factors affecting business environment, business analysis tool PESTEL.

### Unit II: Natural and Economic Environment

Nature- Meaning, nature and impact of natural environment on business- natural pollution- deforestation-ecology. Economic factors- Economic system, Industrial policy (Latest development), Competition Act-FERA- comparison between FERA and FEMA- Monetary and fiscal policy, EXIM policy- SSIs, Privatization-types- advantages & disadvantages.

### Unit III: Technological Environment

Meaning and features of technological environment- Impact of technology on-mankind society- economy-environment- education and plant level implications, Management of technology institutional and other facilities to promote science and technology- Managing organizations in the virtual world.

### Unit IV: Political Environment

Political Institutions- Legislature-Executive-Judiciary- Indian constitution; Economic Roles of Government, Government's responsibility to business, Business's responsibility to Government.

### Unit V: Socio-Cultural Environment

Corporate Social responsibility of business- Business Ethics and Corporate Governance- Social audit, impact of culture on business- business participation in cultural affairs.

**Unit VI: International Business Environment**

**Global environment:** Meaning and Nature of Globalization- challenges of international business- strategies for going global- MNCs concepts-structures and functions- WTO – principles- functions, Trading blocks- foreign exchange-convertibility of Rupee basics, forex market structure and functions.

**Suggested Readings**

- Francis Cherunilam. (2011). Business Environment. (12 ed.). Mumbai: Himalaya publishing house.
- S.K. Mishra, P. (2011). Economic Environment. (5 ed.). Delhi: Himalaya publishing house.
- K Chidambaram. (2012). Business Environment. Vikas Publications
- Economic Environment of Business, S K Mishra, Puri.
- Business Environment, C B Gupta, Sultan Chand & Sons.
- Business Environment, Raj Agrawal, Excel Books.
- Economic Environment of Business, Adhikari M, Sultan Chand.
- Economic Environment of Business, Ghosh, Vikash Publishing House.
- The International Business Environment, Morrison J, Palgrave, 2003.

<b>B.Com (Hons.): Semester-V DSE BCM522: Public Finance</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

Public economics is the study of government policy from the points of view of economic efficiency and equity. The paper deals with the nature of government intervention and its implications for allocation, distribution and stabilization. Inherently, this study involves a formal analysis of government taxation and expenditures. The subject encompasses a host of topics including public goods, market failures and externalities. The paper includes both the theory of public economics and the Indian public finances.

### Course Learning Outcomes

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

- CO1: understand the basic concepts related to Public Finance.
- CO2: analyze the various forms of goods related to the concept of Public finance.
- CO3: understand the concept Public expenditure and Practical implication of various theories related to it.
- CO4: understand the concepts related to Principles of Public Taxation.
- CO5: be able to comprehend the Principles of Public Debt in the economy
- CO6: be able to understand the Indian Tax system.

#### Unit I: Role of Government in Organised Society

The nature, scope and significance of public Finance –Public vs Private Finance- Principle of Maximum Social advantage: Approaches and Limitations- Functions of Government -Economic functions -allocation, distribution and stabilization; Regulatory functions of the Government and its economic significance

#### Unit II: Public Goods and Public Sector

Concept of public goods-characteristics of public goods, national vs. local public goods; determination of provision of public good; Externality- concept of social versus private costs and benefits, merit goods, club goods; Provision versus production of public goods - Market failure and public Provision.

#### Unit III: Public Expenditure

Structure and growth of public expenditure; Wagner’s Law of increasing state activities; Wiseman-Peacock hypothesis; pure theory of public expenditure- Trends of Public expenditure-Subsidies in India

#### Unit IV: Principles of Taxation and Public Debt

**Public Debt** Different approaches to public debt; concepts of public debt; sources and effects of public debt; Methods of debt redemption.

**Taxation** Concept of tax, types, canons of taxation-Incidence of taxes; Taxable capacity; Approaches to the principle of Equity in taxation -Ability to Pay principle, Benefit Approach; Sources of Public Revenue; VAT, Goods.

## Unit V: Public Finance in India

Budget items and different concepts of deficits and surpluses; public debt; Indian Central and State budgets in practice , Principles of fiscal federalism with reference to India

### Suggested Readings

- Tyagi, B.P (2007). Public Finance. Meerut, UP: Jai Prakash Nath.
- Lekhi, R. K., & Singh, J. (2016). Public Finance (11th ed). New Delhi: Kalyani Publishers.
- Musgrave, R.A., & Musgrave, P.B. (1989). Public Finance in Theory and Practice (5th ed.). New Delhi: Tata McGraw- Hill.
- Bhatia, H.L. (2012). Public Finance (Twenty Seventh Edition).New Delhi: Vikas Publishing.
- Bagchi, A. (Ed.). (2005). Readings in Public Finance. New Delhi: Oxford University Press.
- Buchanan J.M. (1965). The Public Finances. USA: Homewood



<b>B.Com(Hons.): Semester-V DSE BCM523: Industrial Economics</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The course exposes students to theory and analytical understanding of the industrial sector of the economy. This course provides an introduction into the fundamental concepts, nature and scope of industrial economics followed by market concentration analysis. It also discusses productivity studies with reference to the Indian industries and impact of government policies on the Indian industries since independence

## Course Learning Outcomes

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

CO1: understand the basic concepts related to Industrial Economics.

CO2: analyze the various forms of market structure.

CO3: understand the concept and role of location analysis in development of Industrial sector.

CO4: understand the concepts related to role of financial institutions in Industrial development.

CO5: be able to demonstrate and explain various industrial productivity concepts and measurements

CO6: be able to examine the industrial development in India and government regulations.

### Unit I: Introduction

#### Industrial organisation and Ownership Structure

Nature and scope of Industrial Economics- Concepts in industrial Economics; industry, market, market structure, market conduct and Market Power-Organisational Structure of a Firm- Objectives of firms; Theories of the firm: Behavioural theory; The transaction cost theory; Resources based theory of the firm.

### Unit II: Market Structure and Market Concentration

An overview of standard forms of market structure: Concept of Workable Competition; Definition of market concentration; Concentration indices; Market power measures; Concentration and market performance; Vertical integration: Types of vertical integration ;Incentives to vertical integration; Effects of vertical integration for the economy; Merger: types; Motives for merger and implication for public policies.

### Unit III: Industrial Finance and Location Analysis

Need of finance; Types of finance; sources of finance; Choice of funding; Development Banking: IDBI, IFCI and SFCs; Factors Influencing the Location of Industries; Theories of Industrial Location: Weber, Sargent Florence; Industrial location trends in India.

### Unit IV: Industrial Productivity

Concept and measurement of productivity; Empirical evidence of productivity in Indian industries; Industrial sickness; Under-utilization of capacity; factors accounting for it and consequences.

### **Unit V: Industrial Development in India and Government Regulation**

Industrial structure at the time of Independence; Globalization and its impacts on industries; Recent trends in Industrial growth and diversification; International competitiveness of Indian industry; Privatization and issues relating to disinvestment policy; Need for or government intervention in industry; Industrial regulations in India.

### **Suggested Readings**

- Ahluwalia, I. J. (1985). *Industrial Growth in India: Stagnation since the Mid-Sixties*. New Delhi: Oxford University Press.
- Cable, J. R. (1994). *Current Issues in Industrial Economics*. London: Macmillan.
- Ferguson, P. R., & Ferguson, G. (1994). *Industrial Economics: Issues and Perspectives*. New York: NYU Press.
- Hay, D. A., & Morris, D. J. (1991). *Industrial Economics and Organization: Theory and Evidence*. Oxford: Oxford University Press.
- Howe, W. S. (1978). *Industrial Economics: An Applied Approach*. London: Macmillan.
- Martin, S. (1994). *Industrial Economics: Economic Analysis and Public Policy*. New Jersey: Prentice Hall.
- Narayan, B. N. (1997). *Industrial Economics: A Special Study for Students of MBA, M.Com., and MA*. Bengaluru: Anmol Publications.
- Philips, L. (Ed.). (1998). *Applied Industrial Economics*. Cambridge: Cambridge University Press.

<b>B.Com. (Hons.): Semester-V DSE BCM524: MONEY &amp; FINANCIAL SYSTEM</b>	
Teaching Scheme	Examination Scheme
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

This course exposes students to the theory and functioning of the monetary and financial system of the economy. It highlights the organization, structure and role of banking system. It also includes Importance of e-banking services Financial and banking sector reforms and monetary policy with special reference to India are also covered.

## Course Learning Outcomes

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

- CO1: Learners will be able to explain functions of money and measurement of money supply
- CO2: Learners will understand the banking system and its functioning in India
- CO3: Learners will understand the nature of banking business and business practices
- CO4: Learners will understand the important recent trends in banking system.
- CO5: be able to analyse role of banking sector reforms & e-banking services.
- CO6: Knowledge about the Financial system of India.

<b>Unit I: Introduction: Money</b>
Evolution, Meaning and Functions of Money Supply of Money-Measures of money supply in India, Demand for Money, value of money-Fisher, Cambridge & Keynesian equations.
<b>Unit II: Introduction to Financial system</b>
Meaning functions Importance of financial system, Financial system & economics development, Indian financial system- An overview.
<b>UNIT III: Banking</b>
Commercial Banks: Meaning and functions; Indian Banking system
<b>Unit IV :Reserve Bank of India.</b>
Organizational Structure and Functions of RBI Meaning and Objectives Monetary Policy Instruments of Monetary Policy
<b>UNIT V: E-Banking Services</b>
Meaning and features of E-Banking, Various Internet Banking Services ,Credit and Debit Card : Features, importance & precautions NEFT, RTGS, IMPS & Cheque Truncation System Mobile Banking - Features, different Mobile Apps and Importance

## Suggested Readings

- Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi
- BhasinNitin(2010), Financial Institutions and Financial Markets in India :Functioning and Reforms. New Century Publications, New Delhi
- Berg Braam van den (2015),Understanding Financial Markets & Instruments, Academy of Financial Market, <https://eagletraders.com/books/afm/afm4.php>
- Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in association with The Chartered Institute of Bankers, England.
- Gupta, L.C (1997),Stock Exchange Trading in India; Society for Capital Market Research and Development
- Sethi Jyotsna and Bhatia Nishwan (2003),Elements of Banking and Insurance, Prentice Hall of India, New Delhi
- National Stock Exchange (2015), Securities Market (Basic) Module, NCFM, National Stock Exchange of India Limited
- Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead, Response Books, New Delhi.
- Mithani D.M, Money, Banking International Trade & Public finance, Himalaya Publishing Mumbai



<b>B.Com. (Hons.): Semester-V</b>	
<b>DSE</b>	
<b>BCM531: Equity Valuation And Debt Valuation</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

The course is aimed at providing practical knowledge and understanding of the business of Equity & Debt valuation to the students. The course emphasizes the practical application of valuation techniques.

### Course Learning Outcomes

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

CO1: understanding of concepts of fixed income securities.

CO2: determine bond yield and understand the concept of yield.

CO3: determine the value of bond.

CO4: understand the relationship between interest rates and the value of bond.

CO5: gain knowledge about the various models of valuation.

CO6: determine the value of equity shares based on various models.

<b>Unit I: Introduction</b>
Introduction of Fixed Income Securities: Overview of a Fixed-Income Security: Strategic Role of Bonds from Investor's point of View, Bonds Terminology; basic feature of Bonds, types of bonds, zero coupon bonds, Bond indenture, Debentures and types of debentures, Difference between Bonds and Debentures. Callable bonds and puttable bond.
<b>Unit II</b>
Bond yield Measures; Current yield, Yield-to-Maturity(YTM), Assumptions of YTM, Realized Yield (RY), Properties of Realized Yield, Yield to call, Bond Price analysis; Basic price/yield relationship, valuation of Zero-Coupon Bond, Calculation of Future bond prices.
<b>Unit III</b>
Bond Pricing with market discount rate, Relationships between the Bond Price and Bond Characteristics, Principles of Bond price movement, Risk associated with Bonds.
<b>Unit IV</b>
Theories of Interest Rates; The pure expectations theory, liquidity preference theory, segmentation Theory, Loanable funds theory, concept of deep discount bonds, concept of duration, convexity.
<b>Unit V</b>
Valuation of Equity Shares-Dividend concept; Basic valuation Model, One year holding period, Multiple years holding period; constant dividend, Constant Growth in dividends, variable Growth in Dividends, Valuation of Equity Share-Earning concept, CAPM.

### **Suggested Readings**

- Robinson, T. R., Henry, E., Stowe, J. D., Pinto, J. E. (2015). Equity Asset Valuation. United Kingdom: Wiley.
- Quantitative Analytics in Debt Valuation & Management. Guthner, M. : McGraw-Hill Education.
- Debt and Equity Valuation of it Companies: A Real Option Approach. Baek, C: SSRN.

### **Additional Learnings**

- . Equity Valuation Using Multiples: An Empirical Investigation. Germany: Schreiner, A , Gabler Verlag / GWV Fachverlage GmbH, Wiesbaden.
- Equity Valuation: Science, Art, or Craft?. CFA Institute Research Foundation.

<b>B.Com. (Hons.): Semester-V</b>	
<b>DSE</b>	
<b>BCM532: Mutual Funds</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test – 12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

The course is aimed at providing practical knowledge and understanding of the business of Mutual Funds to the students. The course emphasizes the practical application of business and economic principles as they relate to Mutual funds working.

### Course Learning Outcomes

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

- CO1: understand the concept of mutual funds.
- CO2: understand the parameters to evaluate the performance of mutual funds.
- CO3: analyze the performance of mutual funds using various parameters.
- CO4: identify a profitable mutual fund.
- CO5: determine the behavior of an investor.
- CO6: understand about various newly introduced innovative funds that allow developers to monetize revenue.

<b>Unit I</b>
Basics of Mutual Funds, Evolution of Mutual Funds, Classification of Mutual Funds, Types of Schemes, Advantages of Mutual Fund, Drawbacks of Mutual Fund, and Terms associated with Mutual Funds.
<b>Unit II</b>
Evaluation of performance of Mutual Funds: Net Asset Value (NAV), Costs incurred by Mutual Fund, Holding Period Return (HRR).
<b>Unit III</b>
Criteria for evaluating the performance: Sharpe Ratio, Treynor Ratio, Jensen's Alpha, Sortino Ratio.
<b>Unit IV</b>
Factors influencing the selection of Mutual Funds, Signals highlighting the exit of the investor from the Mutual Fund Scheme.
<b>Unit V</b>
Money Market Mutual Funds (MMMFs), Exchange Traded Funds, Real Estate Investment Trusts (ReITs), Infrastructure Investment Trusts (Invits).

### **Suggested Readings**

- Bogle On Mutual Funds: New Perspectives For The Intelligent Investor. Germany Bogle, J. C.. Wiley.
- Mutual Funds in India: Emerging Issues. India, Tripathy, N. P. Excel Books.
- Common Sense on Mutual Funds: New Imperatives for the Intelligent Investor. Bogle, J. C: Wiley.

### **Additional Learnings**

- Mutual Funds: Portfolio Structures, Analysis, Management, and Stewardship. Haslem, J. A. Wiley.
- The Management of Mutual Funds. Sekhar, G. S.. Springer International Publishing.



<b>B.Com. (Hons.): Semester-V DSE</b>	
<b>BCM533: INVESTMENT BANKING AND VENTURTE CAPITAL</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The course is aimed at providing practical knowledge and understanding of the business of Investment Banking and Venture Capital to the students. The course emphasizes the practical various options available to launch a start up

## Course Learning Outcomes

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

CO1: Understand how investment banks can help in achieving these goals

CO2: assess the value creation potential of various investment projects.

CO3: approximate the value of a firm from an income, market and cost perspective.

CO4: understanding of long-term financing via equity and debts and their related costs.

CO5: be familiar how capital structure choices influence the value of a firm.

CO6: understand special topics in Corporate Finance like Mergers & Acquisitions, corporate restructurings, LBOs and corporate governance.

### Unit I: Introduction

The evolution of investment banking, Organizational structure of investment banks, Role of investment banking in financial markets, Economic value of investment banking for firms, Role of investment banks during the last financial crisis.

### Unit II

Corporate finance basics (terminology), Corporate finance and value creation, Risk and return relationship in corporate finance, venture capital financing – concept and feature and need, structure and Regulatory framework of venture capital financing in India, Investment process and evaluation-conventional valuation method, the first Chicago method, Revenue multiplier method.

### Unit III: Financial Market

Government Securities Market, Primary & Secondary market for G.-sec, Call money market: Money Market, Treasury Bill Market, Commercial Paper and Certificate of Deposits, Discount and Finance House of India, Corporate Debt market Recent Developments.

### Unit IV: Merchant Banking

Nature and scope of Merchant Banking - Regulation of Merchant Banking Activity -Overview of Current Indian Merchant Banking Scene- Structure of Merchant Banking Industry - Primary Markets in India and Abroad - Professional Ethics and Code of Conduct - Current Development, Procedural Aspects of Primary Issues - Pre- Issues Decision Making - SEBI Guidelines for Public Issues, IPO - Pricing and Timing of Public Issues - Pre-Issue Management, Regulatory aspects -Advertising and

Marketing, Post-Issue Management - Rights Issues.

**Unit V: Corporate Restructuring**

Economic rationale of corporate restructuring, Debt restructuring, expansion, tender offers, sell offs, spin offs, divestiture, M&A - legal aspects and accounting aspect.

**Suggested Readings**

- Cranston, R. Principles of Banking Law. New Delhi: Oxford University Press.
- Khubchandani, B. S. Practice and Law of Banking. New Delhi: Macmilan Indian Limited.
- Singh, A. Laws of Banking & Negotiable Instruments. New Delhi: Eastern Book Company
- Tomar, D. Theory of Banking: History, Law and Practice. New Delhi: Vista International Publishing House

<b>B.Com. (Hons.): Semester-V DSE BCM534: Portfolio Management</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

The course is aimed at providing practical knowledge and understanding of the portfolio management techniques to the students. The course emphasizes the practical application of Security analysis to maximize returns

### Course Learning Outcomes

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

- CO1: understand the concept of building a portfolio.
- CO2: determine expected risk and return of a portfolio.
- CO3: understand various theories of portfolio and its significance.
- CO4: understand mutual fund management.
- CO5: evaluate the performance of a portfolio.
- CO6: maximize the return of an existing portfolio.

<b>Unit I</b>
Introduction to Portfolio Management: Meaning of Investment, risk in single investment, risk diversification, Meaning of portfolio Management, and types of investment: Active investor and Passive Investor, Approaches in Portfolio construction, Determination of objectives, Selection of a portfolio.
<b>Unit II</b>
Measurement of Expected Risk and Returns of Portfolio, Alternative measures of Risk.
<b>Unit III</b>
Markowitz Portfolio Theory, Markowitz Efficient Frontier, Efficient Market theory: strong form, Semi-strong form, Random walk Theory.
<b>Unit IV</b>
Mutual Fund Management: Introduction, structure of Mutual funds, types of mutual funds, fund objectives, mutual fund investment Policies, and costs associated with Mutual funds, Mutual fund asset composition, Fund return measurement: Calculation of NAV, Fund performance.
<b>Unit V</b>
Portfolio performance Evaluation: Sharpe's portfolio performance measure, Treynor's Portfolio Performance Measure, Jensen's Portfolio Performance, Portfolio Revision: Meaning of portfolio revision, Portfolio Revision Techniques.

## Suggested Readings

- Investment Analysis and Portfolio management – Prasanna Chandra – TMH - 2nd Edition, 2005.
- Investments – ZviBodie, & Mohanty – TMH – 6th Edition, 2005.
- Investment Management – VK Bhalla - S.Chand & Co.
- Security Analysis & Portfolio Management, S.Bhat, Excel Books.

## Additional Readings

- Investment Analysis & Portfolio Management – Reilly – 8/e – Thomson / Cengage Learning.
- Security Analysis & Portfolio Management – Fisher and Jordan , 6/e, Pearson, PHI.
- Investment science – David G. Luenberger. Oxford.

<b>B.Com. (Hons.): Semester-V DSE BCM541: Banking Laws &amp; Environment</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

This course introduces the prevailing banking laws in India & develops a broad understanding of central banking and monetary issues. The main objective is to enable students to gain deep knowledge base of regulatory environment by way of RBI Act and Banking Regulation Act

### Course Learning Outcomes

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

- CO1: Explain evolution of money and central banking system.
- CO2: Define the banking regulatory environment in the country.
- CO3: Understand the regulatory framework for banks through RBI Act.
- CO4: Describe the major provisions of Banking Regulation Act.
- CO5: Explain environmental issues that could affect working of banking sector.
- CO6: Understand various aspects of electronic banking.

#### Unit I: Introduction

Evolution of Money, Evolution of Indian Banking System Kinds of Banks-Commercial Banks, Co-Operative Banks & Development Banks in India and their Functions;

#### Unit II: Central Bank

Meaning & Functions of Central Bank, Principle and System of Note issues by Central Bank, Meaning, Objectives & Instruments of Monetary Policy, Recent Trends in Central Banking;

#### Unit III: Regulatory Environment

Rationale for Bank Regulation, Major Provisions of RBI Act, 1934, Regulation by RBI for - Nature of Banking Business, Licensing, Capital Requirements, KYC, Relationship between Banker and customer; Bank's duty to customers; Banking Ombudsman, NPA, CRR & SLR, Critical evaluation of RBI, Prevention of Money Laundering Act, 2002 (PMLA).

#### Unit IV: Electronic Banking and IT in Banks

Funds Transfer mechanism: ECS, EFT, RTGS, NEFT; Clearing House operations: MICR, CTS; e- banking services; Cyber Crime & Fraud management. **Case studies:** ICICI Chanda kochar case, & Yes bank case, CIBIL (Credit Information Bureau of India Ltd).

#### Unit V: Banking Regulation Act, 1949

Meaning & Major Provisions of Banking Regulation Act, Powers of RBI under Banking Regulation Act, Nationalization of Commercial Banks under Banking Companies (Acquisition of Undertakings) Act, 1970; Securitisation and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI Act)



## Suggested Readings

- Cranston, R. Principles of Banking Law. New Delhi: Oxford University Press.
- Khubchandani, B. S. Practice and Law of Banking. New Delhi: Macmilan Indian Limited.
- Singh, A. Laws of Banking & Negotiable Instruments. New Delhi: Eastern Book Company
- Tomar, D. Theory of Banking: History, Law and Practice. New Delhi: Vista International Publishing House

<b>B.Com(Hons.): Semester-V</b>	
<b>DSE</b>	
<b>BCM542: E-Banking</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The course exposes students to theory and analytical understanding of the industrial sector of the economy. This course provides an introduction into the fundamental concepts, nature and scope of E- banking. It also discusses the E-banking services in India and various securities measures in this domain.

## Course Learning Outcomes

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

- CO1: understand the basic concepts related to E-Banking.
- CO2: understand the concept of Online banking system and its various channels.
- CO3: Get familiar with the working of E-banking system in India
- CO4: analyze the concepts related to various E-banking securities systems.
- CO5: be able to demonstrate and explain various E-builders solutions involved in E-Banking system.
- CO6: be able to know about the E-security soft wares in Electronic banking world.

### Unit I: Introduction

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

### Unit II: Online Banking

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

### Unit III: E Banking In India

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

### Unit IV: E -Banking Security

E-Banking Security- Introduction need for security –Security concepts-Privacy –Survey. Findings on security-Attack-Cyber crimes-Reasons for Privacy- Tampering-.Encryption –Meaning-The encryption process-may appear as follows - Cryptogram-Cryptanalyst-cryptography-Types of Cipher systems –Code systems-Cryptography-Cipher-Decipher-Jumbling-Asymmetric-Crypto system-Data Encryption Standard (DES)

### Unit V: E-Builder solutions

Digital certificate-Digital Signature &Electronic Signature-E-Security solutions— solutions providers-E-locking technique- E-locking services-Netscape security solutions- Pry Zone – E-software security Internet-Transactions-Transaction security-PKI-Sierras Internet solutions-inc –security devices-Public Key Infrastructure-(PKI)-Firewalls Secure Ledger-(FSL)-Secure Electronic Transaction(SET).

### Suggested Readings

- C.S. Rayudu , E-Business, Himalaya Publishing House. 22

### Additional Learnings

- Roger Hunt& John Shelly, Computers and Common sense.
- BhushanDewan , E-Commerce.

<b>B.Com(Hons.): Semester-V</b>	
<b>DSE</b>	
<b>BCM543: Banking and Insurance</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The course exposes students to theory and analytical understanding of the industrial sector of the economy. This course provides an introduction into the fundamental concepts, nature and scope of industrial economics followed by market concentration analysis. It also discusses productivity studies with reference to the Indian industries and impact of government policies on the Indian industries since independence

## Course Learning Outcomes

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

- CO1: understand the meaning and scope of Banking with functions of Banks and their role into banking
- CO2: familiarize with regard to operations of Banking and various services and benefits.
- CO3: develop insights on lending operations of banking and causes of NPA into banking sector.
- CO4: acquaint with the concept of Insurance through functions and fundamental principles of Insurance.
- CO5: understand the types of Insurance and Regulatory framework of Insurance.
- CO6: understand the concept and role of virtual banking in Banking System.

### 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; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign 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: Operations of Banking

Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; 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 and its Computation; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes, computation, assessment and Impact of NPAs on Banking Sector, Insolvency and Bankruptcy 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 Mis-selling, 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 Regulations.

**Suggested Readings**

- Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons.
- Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House.

**Additional Readings**

- Gupta, P.K. Insurance and Risk Management. Himalaya Publishing House
- Agarwal, O.P. Banking and Insurance. Himalaya Publishing House
- Jr.Black, Kenneth & Jr. Skipper, Harold. Life and Health Insurance. Pearson Education.
- Vaughan, E.J. and Vaughan, T. Fundamentals of Risk and Insurance. Wiley & Sons.



<b>B.Com (H) Sem V DSE BCM 544: Principles &amp; Practices of Life Insurance</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

This Course aims at familiarizing the students with the Principles and practices of Life Insurance starting from designing of product to settlement of claim. This includes both theoretical and practical inputs on all functions/operations carried but by Life insurance companies.

### Course Learning Outcomes

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

CO1: This course intends to provide a basic understanding of the insurance mechanism.

CO2: It explains the concept of insurance and how it is used to cover risk.

CO3: it will help in understanding types and calculation of premium.

CO4: Identify various policy conditions.

CO5: Learning some principles of calculating claims.

CO6: Understand life insurance concept.

<b>Unit I: Life Insurance Industry</b>
Historical perspective of life insurance, insurance Companies as business organizations & as financial Intermediaries, role of life Insurance in the economy; determining appropriate distribution system; Introduction to concept of Risk, Management of Risk, Risk and Insurance, Risk differentiated from peril etc. Concept of insurable interest, Insurance Contract, definition, essentials & need for insurable interest
<b>Unit II: Utmost Good Faith</b>
Legal background of insurance contract, types of Contracts, essentials of a contract, insurance contract vis-a-vis general contracts, principle of Utmost Good Faith, reciprocal duty, material facts, duration of duty, breach of duty of Utmost Good Faith, misrepresentation, non-disclosure, void & voidable Contract, Indisputability of policy
<b>Unit III: Computation, Calculation &amp; Types of Premiums and Insurance Documentation</b>
Premium – First Premium/ First year Premium/ Renewal Premium, Level Premium, Net Premium, Gross Premium, Divisible Surplus, Calculation of premium. Proposal, FPR, Policy, Renewal Notice, Renewal Receipt Legal basis of Documentation, Insurance Products & Riders Term, Pure Endowment, whole life, Combination Plans, Annuities Children Self-study, Deferred Plans, linked & Non linked Plans & Riders
<b>Unit IV: Policy Conditions</b>
Premium Payment, Non-forfeiture Regulations, Lapsation of Policies, Revival of Policies, Assignment, Nomination, Loan, Surrender, Suicide Clause, Foreclosure, Dividend options, Settlement options, Free look Period etc.

### **Unit V: Administering Claims**

Overview of claim function, Types of claims, Maturity Claims, Survival Benefit Payments, Death Claims, Non-early claims, Early Claims, Claim-decision Process, Claim Investigation, Disputed Claims, Claim Repudiation, Calculation of Claim Amount.

### **Suggested Readings**

- Life and health insurance handbook—Davis . W. Gregg
- Life and health insurance underwriting --Author – Mary C. Bickley /Barbara Foxenberger Brown / Brown Jane Lightcap
- Life Insurance Underwriting --Author – K.C. Mishra / R.Venugopal
- Principles of insurance: life, health and annuities (Author - Jones, Harriett E / Long, Dani L /) Publisher – LOMA.

<b>B.Com. (H): Semester-V DSE BCM551: SERVICE &amp; RETAIL MARKETING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

The course aims to demonstrate an in-depth understanding of retail and services management as well as non-store retailing. Learn how retailing works and the factors that influence its success. Understand how to create a shopping experience that builds customer loyalty.

### Course Learning Outcomes

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

- CO1: Understand the key concepts and principles of services & retail marketing.
- CO2: Explain how the unique characteristics of service products impact on design and execution of marketing strategies for services.
- CO3: Understand how different elements of the services and retail marketing mix can be used to address a range of marketing issues facing services and retail.
- CO4: Analyses the functions of retail business and various retail formats and retail channels
- CO5: Analyze the characteristics of a retail trading area
- CO6: Develop the customer experience strategies for retail organisation.

<b>Unit I: Introduction to Services</b>
Concepts, contribution and reasons for the growth of services sector, difference in goods and service in marketing, characteristics of services, concept of service marketing triangle, service marketing mix
<b>Unit II: Consumer behaviour in services</b>
Service Models- Service quality Gap Model, Gronross Model of service quality, consumer expectation of services, two levels of expectation, Zone of tolerance, Factors influencing customer expectation of services. Customer perception of services-Factors that influence customer perception of service
<b>Unit III: Retailing Fundamentals</b>
Definition and Concept, Retail Mix, Retail formats, Building and Sustaining Relationship, Retailing Scenario, FDI in Retail, Retail Formats – Non-Store Retailing - Retail Mix
<b>Unit IV: Retailing Geodemographic Techniques</b>
Trading Area Analysis: Retail Locations Types, Location Decision Process, Locational Positioning; Location Assessment Techniques; Demand Estimation Techniques :Huff's Gravity Theory, Saturation Theory, Buying Power Index
<b>Unit V: Retail Layout</b>
Store Designs and Layouts: Exterior Design Decisions – Interior Design Decisions -General Rules of Customer Traffic – Types of Layouts (Counter Store, Forced Path, Grid, Free Form, Boutique, Star, Arena and Combined Layouts) - Store Merchandising and Atmosphere: Theory of Eyelevel Buy level – Merchandize Presentation Techniques. Mehrabian-Russell Model – Drivers of Behaviour (Arousal, Pleasure and Dominance) – Sensory Marketing Techniques in Retail Industry

## Suggested Readings

- Hoffman, K. D. J. & Bateson, E.G. (2003), Essential of Service Marketing: Concepts Strategies and Cases, Thomson South Western.
- Barry Berman & Joel R. Evans: Retail Management: A Strategic Approach, PHI, 2007, 11th Ed.
- David Gilbert: Retailing Marketing, Prentice Hall - Pearson Education 2007, 2nd Ed.
- Gibson G. Vedamani: Retail Management: Jaico Publishing House 2004, 9th Ed.
- Michael Levy, Barton A. Weitz & Ajay Pandit: Retailing Management, TMH 2008, 2nd Ed.
- Bajaj C; Tuli R., Srivanstava N.V. (2005), Retail Management, Oxford University Press, Delhi.
- Dunne P.M, Lusch R.F. and David A. (2002), Retailing, 4th ed., South-Western, Thomson Learning Inc
- Swapna Pradhan: Retailing Management-TMH 2009, 3rd Ed.

**Note: Latest edition of readings may be used.**

<b>B.Com. (H): Semester-V DSE BCM552: CONSUMER BEHAVIOUR</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The basic objective of this course is to develop and understanding about the many aspects of consumer behaviour and its applications in marketing.

## Course Learning Outcomes

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

- CO1: The students will be able to identify the dynamics of human behaviour and the basic factors that influence the consumer's decision process
- CO2: Students will be able to explore and compare the core theories of consumer behaviour in both consumer and organisational markets
- CO3: Students will be able to appraise models of Consumer Behaviour and determine their relevance to marketing situations
- CO4: Apply knowledge acquired on consumer behavior and marketing research by using selected marketing research techniques to analyze consumer behaviour.
- CO5: Explore how marketing tactics are used to influence consumer behavior and used for marketing management decisions
- CO6: the student will able to create consumer buying model and develop target market strategies.

<b>Unit I: Introduction to Consumer Behaviour</b>
Introduction to CB: Difference between consumer & Customer, Meaning, nature, applications & scope; Specific Models of Consumer behavior:-Economic Man, Sociological, Psychoanalysis, Nicosia and Harvard Seth Model.
<b>Unit II: Determinants of Consumer Behavior</b>
Individual determinants of Consumer Behavior: Motivation, Consumer Perception, Learning, Attitude, Personality, Self-concept. External Influences on Consumer Behavior: Culture, Subcultures, Social Class, Reference Group and Family Influences
<b>Unit III: Industrial Buying Behaviour</b>
Industrial Buying Behaviour: Industrial Marketing, Differences between Industrial Markets and Consumer Markets. Differences between Organizational Buying Process and Consumer Decision Process;
<b>Unit IV: Family Buying Behaviour</b>
Celebrities as Reference group, Concept of family and family life cycle, Family Buying Decisions.



### Unit V: Online Buying Behaviour

Online Consumer Buying, Consumer experience, Online customer journey, consumer touch point; Rural Consumer Buying

#### Suggested Readings

- Belch, G. E., M. A. Belch and Purani K. (2009), Advertising and Promotion: An Integrated Marketing Communications Perspective, McGraw Hill Education.
- Buskirk, R. A. B. D. Bus kirk, F. A. Russell (1988), Selling: Principles and Practices, McGraw-Hill.
- Gupta, Ruchi (2017), Advertising. Scholar Tech Press.
- Futrell, Charles (2013), Fundamentals of Selling, McGraw Hill Education.
- Kapoor, Neeru. Advertising and Personal Selling. Pinnacle Learning
- Sharma, Kavita (2018), Advertising: Planning and Decision Making, Taxmann Publication Pvt. Ltd.

#### Additional Readings

- Castleberry, S.B. and Tanner, J. F. (2013), Selling: Building Relationships, McGraw Hill Education.
- Shah, Kruti and A. D'Souza (2008), Advertising and Promotions: An IMC Perspective, McGraw Hill Education.

**Note: Latest edition of the books should be used.**

<b>B.Com.(H): Semester-V DSE BCM553: TRAINING AND DEVELOPMENT</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The course aims at exposing learners to the concept and practice of training and development in the modern organisational setting, provide an experimental, skill-based exposure to process of planning, organizing and implementing a training system in an organisation through pedagogy of case discussions and recent experiences

## Course Learning Outcomes

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

- CO1: link training and development to company's strategy effectively and assess training needs of the people working in the organisation.
- CO2: apply various methods of training and development in real life situations.
- CO3: design, develop, and conduct management development programmes.
- CO4: evaluate the effectiveness of training and development programmes.
- CO5: leverage the emerging trends in training and development field.
- CO6: to get an experimental, skill- based exposure to the process of planning,organizing and implementing a training system.

### Unit I: Introduction

Training and Development- concept, rationale and nature; Training, Learning and Development interface; Theories of management training and development and practical application of these theories in today's organisations; Training needs assessment- meaning and purpose, different levels, various approaches, outputs, methods used in training needs assessment; Training and development as source of competitive advantage.

### Unit II: Training and Development Methodologies

Training– process and methods; Human re-engineering; Principles of learning; Individual differences in learning, learning process, learning curves, workmen training, re-training, government initiatives, self-directed work teams; Use of audio-visual aids in training; Computer aided instructions- distance learning, open learning, e- Learning; Technologies convergence and multimedia environment; Development techniques for enhancing decision-making and interpersonal skills- case-study, in-basket exercise, special projects, multiple management Programme learning, action learning, syndicate work, games, action maze, role play.

### Unit III: Executive Development

Importance of executive development, steps in organisation of a management development program/ executive development program, methods/ techniques of management development program; Role of development officers, administrators, consultants, designers and instructors; Trends towards performance

management and its impact on training professionals.

**Unit IV: Evaluation of Training and Development**

Reasons for evaluating training and development programs, problems in evaluation; Evaluation planning and data collection- statistical methods; Use of appropriate training and development software packages; Different evaluation frameworks, problems of measurement and evaluation, effective training follow-up; Costing of training, measuring costs and benefits of training program, obtaining feedback of trainees; Kirkpatrick model of training effectiveness; Training issues resulting from the external environment and internal needs of the company; L&D practices of 5 prominent corporations.

**Unit V: Emerging Trends in Training and Development**

Career development and planning; Career development programmes and counselling; Group projects; Training for international assignments; Gamification, team training and six sigma training; Electronic Enabled Training Systems (EETS)- concept and types, benefits and challenges in using EETS, concerns in implementation of EETS- availability, incorporation, extension, and learning renewals for EETS, use of EETS and its up scalability, follow up activities; Training and development initiatives of some selected companies from private and public sectors and MNCs.

**Suggested Readings**

- Blanchard, P. N., Thacker, J. W., & Ram, V. A. Effective Training: Systems, Strategies, and Practices. Dorling Kindersley (India) Pvt. Ltd.
- Kumar, M., & Talwar, P. Human Resource Development. APH Publishing Corporation.
- Lynton, R., & Pareek, U. Training for Development. New Delhi: Vistaar.
- Noe, R. A., & Kodwani, A. D. (2012). Employee Training and Development (5th Edition ed.). Tata McGraw Hill.
- Phillips, J. J. Hand book of Training Evaluation and Measurement Methods. Routledge.
- Prior, J. Handbook of Training and Development. Mumbai: Jaico Publishing House.
- Rao, V. Human Resource Management: Text and Cases. Excel Books.
- Rolf, P., & Pareek, U. Training for Development. Sage Publications Pvt. Ltd.
- Dessler, G. (2017). Human Resource Management. Pearson.
- Noe, R. A., & Kodwani, A. D. (2012). Employee Training and Development (5th Edition ed.). Tata McGraw Hill

**Note: Latest edition of readings may be used.**

<b>B.Com. (H): Semester V DSE BCM554: STRESS MANAGEMENT</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

Course aims at providing the knowledge about the organizational stress and how to cope with the use of emotional intelligence.

### Course Learning Outcomes

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

- CO1: improve one's personal knowledge of the holistic management of stress.
- CO2: increase awareness about the impact of mental and physical wellbeing.
- CO3: motivate students to assume a greater sense of personal responsibility.
- CO4: work in groups and understand basic human relationships.
- CO5: promote problem solving skills
- CO6: Understand the different thought streams which contribute to either a stressful or vital life

#### **Unit I: Introduction to Stress Management**

Nature of stress, Approaches to stress, Good Stress Vs Bad Stress, The individual and work. Occupational Stress, Role Stress, Source of managerial stress, Stress & thought process learning. Manifestations of Stress - Stages of Stress, Signs of Stress at work, Personal types and Stress

#### **Unit II: Various linkages and Assessment of Stress**

Stress & personality, Stress & motivation, Verbal & non-verbal indications of stress, Assessment of stress, General sources of Stress - Stress and Health - Physiological and psychological illness. Stress Management - Stress Diary, Becoming change skilled, Adopting a healthy life style, Right attitude, Thought Awareness, Imaginary (Auto-genic Therapy), Learning to relax, Correct breathing, Value and goal planning

#### **Unit III: Stress and Leadership Styles**

Stress & management of change, Stress & conflict, Leadership styles in stressful & non-stressful situations, Organization and Stress Management - Recognize the signs, Approaches to the problem, Providers Assistance. Time Management, General advice - The Individual's Ten Commandments for effective Stress Management.

#### **Unit IV: Stress In individuals**

Types of personalities, Transactional Analysis, Locus of Control, Work life Balance

#### **Unit V: Emotional Intelligence**

Definition History and the measurement of emotional Intelligence, Impact of emotional Intelligence on business environment , Emotional intelligence skills, Business Solution and emotional intelligence

### **Suggested Readings**

- I'M ok-You're ok – Thomas Harris.M.D
- You Can Win – Shiv Khera.
- Ann Edworthy, Managing Stress, Open University Press, Buckingham, Phildephia.
- K. Hari Gopal, Organizational Stress, University Press.
- Dr. Rakesh Chopra Santosh Sharma, The stress Cyclone Suffer or Emerge out: The choice of yours
- Institute of corporate Management, Excel Book
- Stress Management & Emotional Intelligence- Daniel Goleman
- Emotional Intelligence and Your Success- Steven Stein and Howard

**Note: Latest edition of the books should be used.**



<b>B.Com. (H): Semester V</b> <b>AECC</b> <b>BCM581: SUMMER INTERNSHIP PROJECT</b>	
Teaching Scheme	Examination Scheme
Lectures: 0hrs/Week	Class Test – 0 Marks
Tutorials: 0 hr/Week	Teachers Assessment – 30 Marks
Credits: 5	Attendance – 0 Marks
	End Semester Exam – 70 Marks

## Course Objective

To expose students to industry practices and help them to face the challenges in this rapidly changing world, internship training is crucial. The purpose of the Internship is to provide students with an authentic learning environment for integrated and holistic education. The work carried out by the student in the internship should be relevant to the areas of accounting/finance /investment/banking /insurance/ auditing & taxation.

## Course Learning Outcomes

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

- CO1: gain experiential learning.
- CO2: gain working experience in an actual workplace environment.
- CO3: integrate theory and practice, and to understand the limitations of their current knowledge.
- CO4: work in a team and to collaborate with people with diverse background.
- CO5: broaden their social and cultural experience, and to develop their social and cultural values.
- CO6: prepare for their life-long career.

**Duration and Time of Internship:** For 1 month at the end of the fourth semester.

**Evaluation:** 100 marks which will be converted into 4 credits.

## Evaluation Pattern

### Assessment and Evaluation:

- a) Each student should undertake an internship study of the organization for a period of 1 month during June/ July, during the summer vacation at the end of the fourth semester.
- b) This study will help the student to have a clear knowledge of what an organization is & the major factors that lead to the structuring of the organization & how good an organization structure will enable in achieving the objectives effectively & efficiently. The study will also reinforce the theoretical knowledge acquired in terms of applications.
- c) The faculty mentor will be assigned to each student by the department.
- d) The study should cover the following topics:
  1. Profile of the organization.

2. Mission, objectives & strategies of the organization.
  3. Organization design & structure
  4. Policies & procedures followed.
  5. Products, competitors.
  6. SWOT analysis of the organization
  7. Key result areas of the organization.
  8. Sales development.
  9. System of accounting followed.
  10. Significant factors for success.
  11. Performance appraisal system.
  12. Financial highlights.
  13. Future plans for the growth of the organization.
  14. Sustainability.
- e) Students should interact with the faculty mentor & report the progress made.
- f) The Internship report has to be submitted latest by August 31<sup>st</sup> which will be evaluated for 100 marks and carries four credits.

<b>B. Com(Hons.): Semester VI</b>	
<b>BCM601: INTERNATIONAL BUSINESS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

This course aims to introduce students to the international business, trading and financial environment. Students are also expected to understand the basic features of the foreign exchange market and types of exchange rates. The course also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.

## Course Learning Outcomes

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

- CO1: understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.
- CO2: analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components.
- CO3: understand the significance of different forms of regional economic integration and to appreciate the role played by various international economic organizations such as the WTO, UNCTAD, IMF and World Bank.
- CO4: familiarize students with the developments, organizational structure and issues in international business
- CO5: critically examine the concept and form of foreign direct investment, and to create awareness about ecological issues in international business
- CO6: understand foreign trade promotion measures

### Unit I: Introduction

Introduction to International Business: Globalisation and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business - complexities of international business; Modes of entry into international business.

International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments; Global trading environment - recent trends in world trade in goods and services; Trends in India's foreign trade

### Unit II: International Trade

Theories of International Trade – an overview; Commercial Policy Instruments - tariff and non-tariff measures; Balance of payment account and its components.

International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF; Commodity and other trading agreements.

**Unit III: Regional Economic Integration**

Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia.

International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.

**Unit IV: Developments & Issues in International Business**

Organisational structure for international business operations; Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiations.

Developments and Issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations.

**Unit V: Foreign Trade Promotion**

Foreign Trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad. Financing of foreign trade and payment terms.

**Suggested Readings**

- Charles, W.L. Hill and Jain, Kumar, Arun. International Business. New Delhi: Tata McGraw-Hill.
- Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge.
- Cherunilam, Francis. International Business: Text and Cases. Prentice Hall of India Ltd.
- Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education (Singapore) Pvt. Ltd.
- Justin, Paul. International Business. Prentice Hall of India Ltd.
- Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
- RBI. Report on Currency & Finance, various issues.
- Griffin, Ricky W. and Michael W. Pustay. International Business - A Managerial Perspective. Prentice Hall.
- Bennett, Roger. International Business. Delhi: Pearson.
- UNCTAD Reports.
- WTO, Annual Report, various issues.
- **Note: Latest edition of text book may be used.**

<b>B.Com. (Hons.): Semester-VI SEC- 3</b>	
<b>BCM661: BUSINESS RESEARCH METHODS AND PROJECT WORK</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test – 6 Marks
Tutorials: 1 hr/Week	Teachers Assessment –3 Marks
Credits: 3	Attendance – 6 Marks
	End Semester Exam – 35 Marks

### Course Objective

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

### Course Learning Outcomes

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

CO1: to provide the general understandings of business research

CO2: to understand the concept / fundamentals of research and their types

CO3: to understand the practical application of various research techniques

CO4: to understand the importance of scaling & measurement techniques and sampling techniques

CO5: to understand the importance of coding, editing, tabulation, and analysis in doing research

CO6: to understand and applying the concept of statistical analysis which includes ANOVA, chi-square test and techniques of report writing.

#### Unit I: Introduction

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypothesis.

#### Unit II: Research Process

An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies.

#### Unit III: Measurement

**Measurement:** Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources.

#### Unit IV: Hypothesis Testing

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

#### Unit V: Project Report Preparation

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification.



### **Suggested Readings**

- Research Methodology, Deepak Chawla, Neena Sondhi, Vikas Publication
- .Business Research Methods, Naval Bajpai, Pearson Education
- Research Methodology, C R Kothari, New Age International.
- Business Research Methods by Donald Cooper & Pamela Schindler, TMGH, 9th Edition.
- Business Research Methods by Alan Bryman & Emma Bell, Oxford University Press, 2ndEdition.
- Business Research Methods by T N Srivastava & Shailaja Rao, TMH Publication, 2ndEdition

<b>B.Com. (Hons.): Semester-VI SEC-3 BCM662: PERSONAL FINANCE</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment –6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

To familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary skills to become a successful financial planner.

### Course Learning Outcomes

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

- CO1: understand the meaning and relevance of financial planning, time value of money & process of financial planning.
- CO2: explain the concept of investment planning and its methods.
- CO3: examine the concept of personal tax planning.
- CO4: analyze insurance planning.
- CO5: understand retirement planning.
- CO6: understand New Pension Scheme

<b>Unit I: Introduction to Financial Planning</b>
Financial goals, Time value of money, steps of financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction of savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security.
<b>Unit II: Investment Planning</b>
The investment decision process. Types of Investment-Commodities, Real Estate and Financial Assets. The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information. Return and Risk: Concept, Calculation, Tradeoff between return and risk, Impact of taxes and inflation on return.
<b>Unit III: Personal Tax Planning</b>
Tax Structure in India for personal taxation, Steps of Personal tax planning, Exemptions and deductions for individuals, Tax planning in respect of salary income and house property income.
<b>Unit IV: Insurance Planning</b>
Need for Protection planning. Risk of mortality, health, disability and property. Types of Insurance, Life and Non - Life: Features, needs, policies of different types of Insurance.

### **Unit V: Retirement Planning**

Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme.

#### **Suggested Readings**

- Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance.
- Sinha, Madhu. Financial Planning: A Ready Reckoner July 2017, McGraw Hill.

#### **Additional Readings**

- Halan, Monika. Lets Talk Money: You've Worked Hard for It, Now Make It Work for You July 2018 Harper Business.
- Pandit, Amar The Only Financial Planning Book that You Will Ever Need , Network 18 Publications Ltd.

Note: Latest edition of text books may be used.

<b>B. Com (H): Semester-VI SEC-3 BCM663: COMMUNICATION AND DOCUMENTATION IN BUSINESS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

The course aims at improvising the student's overall personality simultaneously helping them in business correspondence. The subject will help the students to enhance listening, speaking and writing skills. They will also get acquainted with writing various types and styles of business letters and report writing.

### Course Learning Outcomes

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

- CO1: understand business communication concepts that serve as a basis for effective spoken and written communication in a business setting.
- CO2: understand and practice traditional as well as modern methods of documentation.
- CO3: enhance communication skills that integrate written and verbal communication.
- CO4: draft business letters and reports keeping in mind mail structures and etiquettes.
- CO5: practice business documentation with the help of real life cases.
- CO6: prepare CVs and field project reports which includes graphical presentation and interpretation.

#### Unit I: Introduction

Communication: Definition - objectives of communication, importance of communication means and modes – process - principles. Essentials of effective communication. Classification of communication. Barriers to communication, Ways to overcome barriers. Etiquettes of communication.

#### Unit II: Effective Listening & Speaking

Listening - Art of listening – Principles of listening, types of listening, Process of listening - guidelines for effective listening, types of listeners – difference between hearing and listening, qualities for a good listener. Speaking-Principles of effective oral communication; vocal control; pronunciation and physical behavior; techniques of effective speech. Interpersonal communication; Group discussion - Definition, process, guidelines and evaluation. Interview- Types of interview; Techniques of interview. Power-point presentations – ways to make presentations effective.

#### Unit III: Written Communication

Meaning and objectives of written communication. Business Letter: Essentials of a business letter, layout and parts of a business letter. Report writing – Process of writing, Types of reports, graphical representation of data and interpretation.

**Unit IV: Business & Official Correspondence**

Trade communication - Trade enquiries, quotations, tenders, placing orders, complaints, claims and adjustments and follow-up, Sales Letters, circular letters, banking and insurance communication. Email writing. Office communication - internal memos, office circulars. Secretarial Correspondence: Board meetings, letters to shareholders. Notice, agenda, minutes of meetings. Preparation of curriculum vitae, job application, appointment letters, interview letters.

**Unit V: Documentation**

Meaning and importance (costs & rewards) of documentation in business, Pro forma and forms- design & development, Safe-keeping; Creating, storing/ archiving, labeling/bar-coding/scanning, retrieving folders/documents; Physical documentation infrastructure and services. Digital document database; Document access control and data privacy; Data user interface and user rights – e.g. read only, edit/modify, download, upload, payment mechanism, etc; Digital documentation infrastructure and services e.g. plagiarism/ IPR audit, security audit.

**Suggested Readings**

- K.K. Sinha, Business Communication, Galgotia Publishing Co., Karol Bagh, New Delhi.
- Urmila Rai (2013). Business communication (2 Ed.). Himalayas Publishing House.
- Kolin, Philip (2017). *Successful writing at work* (11<sup>th</sup> Edition). Boston MA: Cengage Learning.
- Shirley, Taylor. (2005). Communication for Business. Pearson Education
- Locker and Kaczmarek. (2009). Business Communication: Building Critical Skills. The McGraw- Hill Co.
- Newman, Amy. (2017). Business Communication: In Person, In Print, Online. Cengage Learning.
- R.C. Sharma & Krishna Mohan Business Correspondence and Report Writing. Tata McGraw Hill Publishing Company Limited

**Note: Latest edition of readings may be used.**



<b>B.Com. (Hons.): Semester-VI</b>	
<b>DSE</b>	
<b>BCM611: FINANCIAL REPORTING AND ANALYSIS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment –6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

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

### Course Learning Outcomes

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

- CO1: describe the conceptual framework of financial reporting have an understanding the components of financial statements
- CO2: identify major disclosures to be made in the annual report by the listed companies
- CO3: explain techniques of analysis of financial statements
- CO4: analyze and interpret financial statements of companies using the case study method
- CO5: gain understanding of emerging areas in financial reporting - Accounting for E- commerce business, value added statements and Integrated Reporting
- CO6: Learn use of Ratio analysis and Industry Averages

<b>Unit I: Introduction</b>
Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting, understanding financial statements of a Joint Stock Company: Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Overview of Accounting Standards and Converged Indian Accounting Standards (Ind AS) relevant to the financial statements.
<b>Unit II: Disclosures</b>
Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website
<b>Unit III: Analysis of Financial Statements – Techniques</b>
Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Overview of Cash Flow Analysis, Trend Analysis
<b>Unit IV: Analysis of Financial Statements – A Case Study</b>
Intra-firm and inter-firm comparison of any two listed companies from any sector/industry for a period of five years using the spread sheet, Use of Ratio analysis, Industry Averages, Growth rates.
<b>Unit V: Emerging trends in Reporting</b>
Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, Value Added Statement.

### **Suggested Readings**

- Bhattacharya, K Ashish. Corporate Financial Reporting and analysis. PHI learning, Delhi.
- Gupta, Ambrish, Financial Accounting for Management: An Analytical Perspective, Pearson Education, Delhi.
- Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai.
- Sapra, Ritu, Kaur, Kamaldeep & Chawla Kanika. Financial Reporting and Analysis. Wisdom Publications, Delhi.

### **Additional Readings**

- George J. Benston et al, World Financial Reporting, Oxford University Press.
- Gibson, C. H., Financial reporting and analysis. Nelson Education.
- Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. Financial Reporting and Analysis. McGraw Hill Education
- R.K. Mautz and William G. May, Financial Disclosure in a Competitive Economy, Financial Executive Research Foundation, USA.

<b>B.Com. (Hons.): Semester-VI</b>	
<b>DSE</b>	
<b>BCM612: CORPORATE TAX PLANNING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment –6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

To provide students with knowledge of various aspects of corporate tax planning and their impact on decision-making; and further to provide an understanding of relevant tax provisions in this context.

## Course Learning Outcomes

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

- CO1: differentiate between various tax planning concepts and understand the procedure of assessment of corporate assesses
- CO2: devise strategies for tax planning in respect of a new business, understand the specific tax issues for start-ups, and comprehend the Income Tax provisions relevant for financial management decisions.
- CO3: decipher the tax factors relevant for managerial decisions and to understand how to develop pay packages for employees
- CO4: recognize the relevant Tax provisions for Non-resident Indians and to understand how to claim relief in case of double taxation of income.
- CO5: understand tax planning with reference to business restructuring.
- CO6: Learn about how a company is converted into LLP

<b>Unit I: Introduction</b>
Tax planning, tax management, tax evasion, tax avoidance; Types of companies; Residential status of companies and tax incidence, clubbing; Tax liability and minimum alternate tax; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assesses; Tax on distributed profits; Units of Mutual funds.
<b>Unit II: Tax planning with reference to New Business</b>
Tax planning with reference to setting up of a new business; taxation issues of start-ups; Location of Business, nature of business, form of organization; Tax panning with reference to financial management decision – Capital structure, dividend and bonus shares; Tax planning with reference to sale of scientific research assets.
<b>Unit III: Tax planning with reference to specific management decisions</b>
Tax planning with reference to specific management decisions – Make or buy, own or lease, repair or replace; Tax planning with reference to employee’s remuneration; Tax planning with reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation.

**Unit IV: Tax planning in respect to Non-Resident Indians**

Tax planning in respect of non-resident Indians; income by way of interest on NRO/NRE accounts, provisions under sections 115C – 115I; Double taxation relief.

**Unit V: Tax planning with respect to Business Restructuring**

Tax planning with reference to business restructuring - Amalgamation; Demerger; Slump sale; Conversion of sole proprietary concern/ partnership firm into Company; Conversion of company into LLP; Transfer of assets between holding and subsidiary companies

### Suggested Readings

- Acharya. Shuklendra and Gurha. M.G. Tax Planning under Direct taxes. Modern Law Publications,Allahabad.
- Ahuja. Girish. and Gupta, Ravi. Corporate Tax Planning and Management. Bharat Law House,Delhi.
- Ghosh. T.P. IFRSs. Taxmann Publications Pvt. Ltd., NewDelhi.
- IAS-12 andAS-22.
- Mittal, D.P. Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., NewDelhi
- Singhanian. Vinod K. and Singhanian. Monica. Corporate Tax Planning. Taxmann Publications Pvt. Ltd., NewDelhi.

### Additional Readings

- Current Tax Reporter. Current Tax Reporter, Jodhpur.
- Corporate Professionals Today. Taxmann. NewDelhi.

<b>B.Com. (Hons.): Semester-VI</b>	
<b>DSE</b>	
<b>BCM613: FUNDAMENTALS OF INVESTMENT</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment –6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis, valuation and investor protection.

### Course Learning Outcomes

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

- CO1: explain investment environment and concept of return & risk.
- CO2: understand bond valuation & role of credit rating agencies.
- CO3: examine equity approaches.
- CO4: analyze two securities portfolio using Harry Markowitz model, calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.
- CO5: evaluate investors protection framework
- CO6: learn about financial derivatives

<b>Unit I: The Investment Environment</b>
The investment decision process. Types of Investment-Commodities, Real Estate and Financial Assets. The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information. Return and Risk: Concept, Calculation, Tradeoff between return and risk, Impact of taxes and inflation on return
<b>Unit II: Bond Analysis</b>
Bond Fundamentals, Estimating bond yields, Bond Valuation & Malkiel Theorems, bond risks and credit rating.
<b>Unit III: Approaches to Equity Analysis</b>
Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Valuation of Equity Shares using Dividend Discount model and P/E ratio model.
<b>Unit IV: Portfolio Analysis and Financial Derivatives</b>
Harry Markowitz model of Portfolio Analysis and Diversification, CAPM model. Portfolio Risk and Return, Mutual Funds, overview of Financial Derivatives-Forwards, Future & Options.



**Unit V: Investor Protection**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' education and awareness.

**Suggested Readings**

- Jones, C.P., Investment Analysis and Management. Wiley.
- Mayo., An Introduction to Investment. Cengage Learning.
- Rustagi, R.P., Investment Management. Sultan Chand, NewDelhi.
- Sharma, S.K. and Kaur, Gurmeet, Fundamentals of Investments, Sultan Chand & Sons.
- Singh, Y.P. "Fundamentals of Investment Management". Galgotia Publications
- Tripathi, Vanita (2019), Fundamentals of Investments. Taxmann. Publications.

**Additional Readings**

- Vohra, N.D., and Bagri, Future and Options. McGraw Hill Publishing

<b>B.Com. (Hons.): Semester-VI</b>	
<b>DSE</b>	
<b>BCM614: E-FILING OF RETURNS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment –6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

To equip students with the practical skills required for filing of returns under Income Tax and GST laws.

### Course Learning Outcomes

- CO1: know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.
- CO2: understand the basic process of computing taxable income and tax liability, and know about various types of income tax return forms.
- CO3: understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.
- CO4: become aware of the basic framework and structure of GST, including the meaning of input tax credit and the process of its utilization.
- CO5: know about various types of GST returns and their filing.
- CO6: know about input tax credit utilization; small supplies and composition scheme;

#### Unit I: Conceptual Framework : e-filing

Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

#### Unit II: Income Tax and e-filing of ITRs

Introduction to income tax – basic terminology; types of assessee; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops)

#### Unit III: TDS and e-filings of TDS returns

Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns

**Unit IV: Conceptual framework of GST**

Introduction to basic concepts of GST: Output tax liability of CGST, SGST, UTGST, IGST, State compensation cess; GST Network; input tax credit utilization; small supplies and composition scheme; schedule for payment of GST; interest/penalty for late/non-filing of return; payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger.

**Unit V: Filing of GST returns**

GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

**Suggested Readings**

- Ahuja, Girish, Gupta Ravi, GST & Customs Law.
- Ahuja. Girish. and Gupta. Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST)and Customs Law. Scholar TechPress.
- Bansal, K. M., GST & Customs Law, Taxmann Publication.
- Gupta, S.S., Vastu and Sevakar, Taxmann Publications,2017
- Singhania V. K ,GST& Customs Lax, Taxmann Publication.
- Singhania, Vinod K. and Singhania Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., NewDelhi.
- Sisodia Pushendra, GST Law, Bharat Law House.

**Additional Readings**

- Sisodia Pushendra, GST Law, Bharat Law House.

<b>B. Com(Hons.): Semester-VI</b>	
<b>DSE</b>	
<b>BCM621: INTERNATIONAL ECONOMICS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

The course provides a fundamental understanding about the major principles and theories, which tend to govern the flow of trade in goods, services and capital at the global level. This course develops a systematic exposition of models that try to explain the composition, direction, and consequences of international trade, and the determinants and effects of trade policy.

### Course Learning Outcomes

- CO 1: Understand and critically evaluate the interrelationship between the main areas of international economic activity.
- CO2: gain a good working knowledge of the international economic environment
- CO3: recognize the linkages between political, diplomatic and financial developments and their impact on international business.
- CO4: apply the various theoretical aspects of the principles of finance and economics in an international context.
- CO5: gain a good working knowledge of the operations and key issues surrounding cross-border movements of labor and capital, the size and direction of trade flows, and the global economic institutions.
- CO6: understand the role & working various international institutions.

<b>Unit I: Comparative Advantage and Terms of Trade</b>
Internal and International Trade; Concepts of Absolute and Comparative Cost (weaknesses of the Comparative Cost doctrine); Comparative Advantage in terms of Opportunity Cost; Theory of Reciprocal Demand; Terms of Trade: Different Terms of Trade Indexes (Net Barter, Gross Barter, Income, Single and Double Factoral), Factors influencing Terms of Trade;
<b>Unit II: Contemporary Trade Theories</b>
Factor Endowments Theory: Heckscher-Ohlin Theorem and Factor-Price Equalisation Theorem; Leontief Paradox; Factor Intensity Reversal; Trade based on Economies of Scale, Differentiated Products, Technological Gaps, Product Cycles, Differences in Tastes.
<b>Unit III: Balance of Payments</b>
Meaning and Structure of Balance of Payments; Balance and Equilibrium in Balance of Payments; Types and Causes of Disequilibrium; Corrective Measures: Exchange Rate (devaluation/revaluation), Monetary

measures (expansion/contraction of money supply, exchange control and changes in interest rates) and Fiscal measures (taxes and public spending).

**Unit IV: Foreign Exchange and Exchange Rates Market**

Foreign Exchange Market: Functions, Instruments and Participants; Theories of Exchange Rate Determination: Purchasing Power Parity theory and Balance of Payments theory (including demerits); Types of Foreign Exchange rates: Fixed and Flexible Exchange Rates, Managed Float, Spot and Forward Exchange Rates; Factors influencing exchange rates; Exchange Rate Policy: Liberalised Exchange Rate Management System, Introduction to Currency Convertibility; Hedging and Exchange Rate Risk Management

**Unit V: Regional Economic Integration & International Institutions**

Forms, Objectives and Effects of Economic Integration; Trading Blocs: EU, NAFTA and SAFTA (origin, objectives and evaluation); IMF and IBRD: objectives and functions; WTO: objectives and structure; WTO Agreements (AoA, GATS, TRIPS and TRIMS).

**Suggested Readings:**

- International Economics by Dominic Salvatore
- International Economics by Bo Södersten, Geoffrey Reed
- The Pure theory of International Trade by Miltiades Chacoliades
- Cherunilam, Francis (2008). International Economics. Tata McGraw-Hill, New Delhi.
- Carbaugh, Robert J. (2000): International Economics. South Western Publishers, Cincinnati Ohio.
- Krugman, P.R., Obstfeld, M. and Melitz M. (2015). International Economics: Theory and Policy. Pearson Education, New Delhi.



<b>B. Com(Hons.): Semester-VI</b>	
<b>DSE</b>	
<b>BCM622: AGRICULTURE ECONOMICS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The objective of this course is to familiarize students with policy issues that are relevant to Indian agricultural economics and enable them to analyze the issues, using economic concepts.

## Course Learning Outcomes

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

- CO1: understand the basic concepts related to Agricultural Economics
- CO2: understand the nature and features of Indian Agriculture
- CO3: analyze effective application of modern Agricultural concepts and technique in Indian agriculture
- CO4: demonstrate the application of Consumer and Producer theory in Agriculture market
- CO5: be able to analyze the role of various policies in Agricultural development
- CO6: be able to analyze role of WTO in Indian agricultural development

<b>Unit I: Introduction</b>
Nature and Scope of Agricultural Economics; Traditional agriculture and its modernization; Role of agriculture in economic development – Models; Interdependence between agriculture and industry- some empirical evidence; Principles of land utilization; Land distribution-structure and trends; Land values and rent; Land tenures and farming systems- Peasant, capitalist, collective and state farming; Tenancy and crop sharing- Forms, incidence and effects; Land reform measures and performance; Problems of marginal and small farmers
<b>Unit II: Agricultural Growth and Practices in India</b>
Recent trends in agricultural growth in India; Inter regional variations in growth of output and productivity; Cropping pattern shifts; Supply of inputs- Irrigation, power, seed and fertilizers; Pricing of inputs and role of subsidies; Role of Public investment and capital formation in Indian agriculture; Strategy of agricultural development and technological progress ;Economic and agricultural situation during plan periods and policy implications; Sustainable agriculture: concepts and constraints, indigenous practices; Bio-technological practices and growth potential; Organic Farming – Case Study; Livestock management-Dairy farming.
<b>Unit III: Consumer and Producer Theory in Agricultural Economics</b>
Production function analysis in agriculture – factor combination and resource substitution, cost and supply curves; Size of farm and laws of returns – theoretical and empirical findings; Characteristics of demand for farm products – Concept and measurement of own-price, cross-price and income elasticities of demand and their interrelationship in agricultural sector; Quantity and quality

components of demand for food; Characteristics of supply of farm products; Issues relating to specification of supply response function (Distributed lags, acreage vs. production response etc.)

**Unit IV: Agricultural Prices and Rural Labor Market**

Marketing and state policy; Agricultural markets and marketing efficiency-marketing functions and costs; Market structure and imperfection; Regulated markets; Marketed and marketable surplus; Behaviour of agricultural prices: Cobweb model, Price and income stability; State policy with respect to agricultural marketing, Warehousing, Prices, Taxation and crop insurance; Need for state intervention; Objectives of agricultural price policy- Instruments and evaluation; Food security in India and public distribution system; Interlocking of factor markets; Mobility of labour and segmentation in labour markets; Agricultural employment- Trends and determinants;

**Unit V: WTO and Indian Agriculture**

Terms of trade between agricultural and non-agricultural sectors; WTO and Indian agriculture- Advantages and disadvantages in relation to Indian Agriculture; Problems of Agricultural subsidies, patents; Agricultural Exports -Quantitative Restrictions (QRs) and Non-tariff barriers.

**Suggested Readings**

- Lekhi, R. K., and Singh. J. (2016). Agricultural Economics – An Indian perspective (11th ed.). New Delhi: Kalyani Publishers
- Barkley, A., & Barkley, P. (2013). Principles of agricultural economics. London: Routledge, Taylor and Francis.
- Colman, D., & Young, T. (1989). Principles of agricultural economics: markets and prices in less developed countries. Cambridge: Cambridge University Press.
- Government of India. (2017). State of Indian Agriculture 2015-16. New Delhi.

**Additional Readings**

- Singh, A., Sadhu A. N. & Singh, J. (2000), Fundamentals of Agricultural Economics (11th ed.). Mumbai: Himalaya Publishing House.
- Desai, G. M., & Vaidyanathan, A. (1995). Strategic issues in future growth of fertiliser use in India. New Delhi: Macmillan India.
- Robert, E., Pray, C. E., & Rosegrant, M. W. E. (1999). Agricultural research and productivity growth in India. International Food Policy Research Institute (IFPRI) Research Reports.
- Datt, G., & Mahajan, A. (2016). Indian economy (72nd ed.). New Delhi: S. Chand & Company Pvt.Ltd.
- Misra, S. K., & Puri, V. K. (2011). Indian economy (34th ed.). Delhi : Himalaya Publishing House.

<b>B. Com(Hons.): Semester-VI</b>	
<b>DSE</b>	
<b>BCM623: DEVELOPMENT ECONOMICS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The course aims to equip students with the ability to analyze factors affecting long run economic growth, both from a positive and negative sense. Measures of long run development, and policies that help and hinder it are also covered in this course. The course begins with a discussion of alternative conceptions of development and their justification. It then proceeds to aggregate models of growth and cross-national comparisons of the growth experience that can help evaluate these models.

## Course Learning Outcomes

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

CO1: Learns about basics of development economics

CO2: knowledge about concept of development & growth

CO3: understanding of relevance of underlying political institutions for growth & development

CO4: understanding role of state in economic development

CO5: understanding role of Globalisation in development

CO6: knowledge about various models of growth

### Unit I: Introduction to Economic Development

Conceptions of Development Alternative measures of development, documenting the international variations in these measures, comparing development trajectories across nations and within them

### Unit II: Growth Models

Growth Models and Empirics The Harrod-Domar model, the Solow model and its variants, endogenous growth models, and evidence on the determinants of growth

### Unit III: Poverty and Inequality

Poverty and Inequality: Definitions, Measures and Mechanisms Inequality axioms; comparison of commonly used inequality measures; connections between inequality and development; poverty measurement; characteristics of the poor; mechanisms that generate poverty traps, and path dependence of growth processes

### Unit IV: Political Institutions and Functioning of State

Political Institutions and the Functioning of the State The determinants of democracy; alternative institutional trajectories and their relationship with economic performance; within-country differences in the functioning of state institutions; state ownership and regulation; government failures and corruption

### Unit V: Globalisation

Globalisation: Globalisation in historical perspective; the economics and politics of multilateral agreements; trade, production patterns and world inequality; financial instability in a globalised world

### **Suggested Readings**

- Banerjee, A., Benabou, R., Mookerjee, D. (eds.) (2006). Understanding poverty. Oxford University Press.
- Bardhan, P. (2010). Awakening giants, feet of clay: Assessing the economic rise of China and India. Oxford University Press.
- Basu, K. (2007). The Oxford companion to economics in India. Oxford University Press.
- Dasgupta, P. (2007). Economics: A very short introduction. Oxford University Press.
- Deaton, A. (2013). The great escape: Health, wealth and the origins of inequality. Princeton University Press.

### **Additional Readings**

- Hirschman, A. (1992). Rival views of market society and other essays. Ch. 3: “Linkages in Economic Development”. Harvard University Press.
- Human Development Report. Relevant years.
- Olson, M. (1996). Big bills left on the sidewalk: Why some nations are rich, and others poor. Journal of Economic Perspectives, 10, 3-24.

<b>B. Com(Hons.): Semester-VI DSE BCM624: RURAL ECONOMICS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The objective of the course is to provide the students with a thorough knowledge and understanding of the foundations of rural economics.

## Course Learning Outcomes

- CO1: Knowledge about basics of rural economy.
- CO2: Understanding of importance of rural development
- CO3: Understanding of role of rural entrepreneurship.
- CO4: Knowledge about the various policies of government for rural development.
- CO5: Understanding about the Challenges & opportunities of rural economy.
- CO6: Understanding about Micro level planning.

<b>Unit I: Introduction to Rural Economy</b>
Rural Economy: rural dynamics, characteristics, problems, challenges and opportunities; Responding to Changing Agrarian Economy; Rural Farm and Non-Farm Sector: Employment and Barriers; Rural Employment Generation Programmes: NRLM, MGNREGA.
<b>Unit II: Approaches to Rural Development</b>
Approaches to understand rural development: Rapid Rural Appraisal (RRA) and Participatory Rural Appraisal (PRA); Sustainable Rural development, Technology for rural growth: ICT, mobile, successful programmes; Business Markets for village economy.
<b>Unit III: Planning in Rural Economy</b>
Planning for Rural Development: levels, functions, decentralization, methodology of micro-level planning, for block and district level planning;
<b>Unit IV: Organization for Rural Development</b>
Organizations for rural development: criteria, government organisations, PRIs, Cooperatives, Voluntary Agencies/NGOs, Corporations; Community Capacity Building, Common Property Resources. Planning for Rural Development: levels, functions, decentralization, methodology of micro-level planning, for block and district level planning;
<b>Unit V: Rural Entrepreneurship</b>
Rural Entrepreneurship: role, programmes, role of institutions, Agri-preneurship; Micro-Finance Institutions (MFIs): role of MFIs, Self Help Groups; Micro, Small and Medium Enterprises in Rural India; Rural and micro Insurance; Rural Industrialization



## Suggested Readings

- Churchill, Craig (2006). Protecting the poor: A micro insurance compendium, International Labour Office, Geneva.
- Government of India (n.d.) MSME at a Glance, Ministry of Micro, Small and Medium Enterprises
- IDFC Rural Development Network (2013). India Rural Development Report 2012/13. Delhi: Orient Black Swan.
- Mukherjee, A., (2004). Participatory rural appraisal: methods and applications in rural planning: essays in honour of Robert Chambers (Vol. 5). Concept Publishing Company.

## Additional Learnings

- Narula, U. (2010). Dynamics of Indian Rural Economy: Growth Perspective, Atlantic Publishers, New Delhi.
- Parthasarathy, G. (2003). Economic Reforms and Rural Development in India. Academic Foundation.
- Reddy, K. V. (2012). Agriculture and Rural Development, Himalaya Publishing House.
- Schaeffer, P.V. and Loveridge, S. (2000). Small Town and Rural Economic Development: A case studies Approach, Praeger Publisher.
- Singh, B.M. and Namboodiri, KVN (2007). Unleashing Rural Entrepreneurship, ICFAI University Press, Hyderabad.
- Singh, K. (2009). Rural Development: Principles, Policies and Management, Sage Publications.

<b>B. Com(Hons.): Semester-VI</b>	
<b>DSE</b>	
<b>BCM631: FUNDAMENTAL AND TECHNICAL ANALYSIS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

The course is aimed at providing practical knowledge and understanding of techniques of Fundamental & Technical analysis. The course emphasizes the practical application of these techniques to maximize the return on securities.

### Course Learning Outcomes

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

CO1: understand fundamental analysis of securities.

CO2: evaluate intrinsic value of an asset and analyze the factors that could influence its price in the future.

CO3: understand the significance of business environment while stock selection and valuation.

CO4: evaluate securities on the basis of company's profile, products and services as well as profitability.

CO5: forecast the direction of prices by analyzing statistical trends gathered from trading activity.

CO6: recognize the configuration of price movements.

<b>Unit I: Introduction</b>
Meaning of Fundamental Analysis: Objectives and Beliefs of Fundamental Analysis; Framework for fundamental analysis-Economic Analysis, Industry Analysis, Company Analysis, Concept of Intrinsic Value, Market Analysis, Economic forecasting Methods-Lead indicator approach, Diffusion Indices, Econometric model Building, GNP Model building.
<b>Unit II: Industry Analysis</b>
Industry Analysis; Key characteristics in an Industry Analysis, Industry life cycle, Business cycle analysis, Structural Analysis-Five competitive forces of Professor Michael Porter.
<b>Unit III: Company Analysis</b>
Company analysis; significance of company analysis, financial indicator, Analyzing Financial statement ; Ratio analysis-Profitability ratios, Leverage Ratios, ROE Analysis, Non-financial parameters of company analysis.
<b>Unit IV: Technical Analysis</b>
Technical Analysis; meaning and concept , Difference between fundamental and Technical analysis, Technical trading rules and indicators, The Dow Theory-Primary movement, Secondary reactions, Minor movements, Charting-Line chart, Bar Chart, Point and figure chart.
<b>Unit V: pricing pattern Analysis</b>
Price patterns-Principles of Analyzing price patterns: Head and Shoulders, Double tops and bottoms, triangles, Rectangles, flags, Gaps, Support and Resistance, Moving Averages, Momentum, MACD, RSI, Oscillators, Elliott Wave Theory.

## Suggested Readings

- Technical Analysis of Stock Trend; Robert D Edwards, Vision Book
- Technical Analysis Explained; Martin J Pring; McGraw Hill
- Handbook of Technical Analysis, Darell R Jobman; Probus
- Getting Started in Fundamental Analysis Michael C. Thomsett · Wiley

## Additional Readings

- Fundamental Analysis for Investors Raghu Palat · Vision Books
- Evolution of a Trader Thomas N. Bulkowski · Wiley
- The Use of Technical and Fundamental Analysis in the Stock Market in Emerging and Developed Economies
- By Naveen B. Kumar, Sanjay Mohapatra · Emerald Group Publishing Limited

<b>B. Com(Hons.): Semester VI</b>	
<b>DSE</b>	
<b>BCM632: MARKETING &amp; SELLING OF FINANCIAL SERVICES</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The course is aimed at providing practical knowledge and understanding of the marketing and selling of financial products. The course emphasizes the practical application of marketing to promote financial services.

## Course Learning Outcomes

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

- CO1: differentiate between macro and micro environments
- CO2: understand different types of market segments and how to segment the customers
- CO3: understand how to position a brand in customer's minds
- CO4: understand how to price financial products
- CO5: know about different types of sales and various sales techniques
- CO6: gain an insight in the area of handling the customer objections and how to close a sale successfully

<b>Unit I: Introduction</b>
Introduction to Marketing, Analysing the Macro Environment, Analysing the Micro Environment.
<b>Unit II: STP for financial products</b>
Segmentation, Targeting, Positioning of Financial products, fee based and fund based financial services
<b>Unit III: Marketing mix for financial products</b>
Developing the Marketing Mix, Introduction to Services Marketing, Communicating the Marketing Mix.
<b>Unit IV: Sales techniques in selling financial service</b>
Different types of Sales, Various sales techniques in selling financial service
<b>Unit V: Objection handling, Closing a sale in financial products</b>
Objection handling, Closing a sale in various financial products

## Suggested Readings

- The Financial Services Marketing Handbook, Evelyn Ehrlich, Duke Fanelli Wiley
- Marketing Financial Services, Mike Wright, Trevor Watkins · 2010 Taylor & Francis
- Financial Services Marketing An International Guide to Principles and Practice, Christine Ennew, Nigel Waite, Roisin Waite · Taylor & Francis

## Additional Readings

- Financial Services Sales Handbook: A Professionals Guide to Becoming a Top Producer. Warren, C. T: Business Expert Press. United States
- Key Account Management in Financial Services: Tools and Techniques for Building Strong Relationships with Major Clients. Foss, Bryan, Kogan Page, United Kingdom



<b>B. Com(Hons.): Semester VI</b> <b>DSE</b> <b>BCM633: Financial Risk Management</b>	
Teaching Scheme	Examination Scheme
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The course is aimed at providing practical knowledge and understanding of the Financial risks to the students. The course emphasizes the practical application of different techniques of financial risk management.

## Course Learning Outcomes

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

- CO1: identify risk transfer mechanisms through various models, data aggregation and risk reporting
- CO2: understand valuation of forwards, futures, swaps and options. Hedging with derivatives
- CO3: gain knowledge about Foreign exchange risk and measures of currency sensitivity
- CO4: gain knowledge about Corporate bonds, Mortgage-backed securities and the risk associated in managing them
- CO5: provide an understanding of the complexities of Value-at-Risk (VaR), Estimating volatility and correlation, Options valuation, Fixed income valuation, Hedging
- CO6: gain a broad perspective of the operational risk, Country and sovereign risk models and management

<b>Unit I: Introduction</b> Introduction to risk management, Enterprise risk management, Corporate Governance and Corporate Risk Management.
<b>Unit II: Pricing models &amp; Theories</b> Basic Quants and Statistics, Capital Asset Pricing Model, Arbitrage and Arbitrage Pricing Theory – Multi-factor Model.
<b>Unit III: Risk Analysis</b> Banking Sector, Information Risk, Data Quality Management and Risk Reporting, Role of Exchanges and Central Counterparty in Capital Market Trades.
<b>Unit IV: Derivatives</b> Interest Rates and Interest Rate Futures, Interest Rate Derivatives.
<b>Unit V: Commodity and Forex Market</b> Interest Rate Derivatives, Commodities Market, Fixed Income Market, Foreign Exchange Market, Case Studies.

## Suggested Readings

- Financial Risk Manager Handbook by Philippe Jorion
- Financial Risk Management: Applications in Market, Credit, Asset and Liability Management and Firm wide Risk. Skoglund, J., Chen, W. Wiley.
- Elements of Financial Risk Management. Germany, Christoffersen, P: Elsevier Science.

## Additional Readings

- Financial Risk Management in Banking: Evidence from Asia Pacific. Zakaria, S., Islam, S. Taylor & Francis.
- Financial Risk Management: Identification, Measurement and Management. Germany: Población García, F. J. Springer International Publishing.

<b>B. Com(Hons.): Semester VI</b>	
<b>DSE</b>	
<b>BCM634: DERIVATIVES MARKET</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

## Course Objective

The course is aimed at providing practical knowledge and understanding of Derivatives and their working to the students. The course emphasizes the practical application of trading practices in derivatives market

## Course Learning Outcomes

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

- CO1: understanding of concepts and Elements of Derivatives market and the concept of Index and its constituents.
- CO2: understand the need of derivatives and derivatives markets in India.
- CO3: understand the difference between forward and futures and different types of margins.
- CO4: understand Basics of options, options terminologies, advantages and disadvantages in options.
- CO5: understand and use options strategies for managing risk.
- CO6: understand Legal and Regulatory environment surrounding derivatives.

<b>Unit I: Introduction</b>
Introduction to Derivatives: meaning and their working, Understanding Index
<b>Unit II: Forward contracts &amp; Futures</b>
Derivative Products, Basic of Futures, Pricing of Futures, difference between futures and forward contracts
<b>Unit III: Options trading</b>
Basic of Options, Options Strategies, Difference between future and options
<b>Unit IV: Clearing &amp; settlement</b>
Options Greeks, Introduction to clearing and settlement Systems.
<b>Unit V: Types of Margins</b>
Types of Margins, Legal and Regulatory environment, Accounting and Taxation, Sales Practices and Investor Protection Services.

## Suggested Readings

- NISM Equity Derivatives Module VIII Workbook
- Futures and Options Introduction to Equity Derivatives by R. Mahajan publisher: Vision Books

## Additional Readings

- Mastering Derivatives Markets: A Step-by-Step Guide to the Products, Applications and Risks. Taylor, F.: Pearson Education Limited.
- Whaley, R. E. Derivatives: Markets, Valuation, and Risk Management.: Wiley.

<b>B. Com (Hons.) Semester VI DSE BCM641: INSURANCE LAWS &amp; ENVIRONMENT</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

This course introduces insurance business and legal framework of insurance laws and regulations and insurance business environment in the country. To enable the students, gain insights into the insurance sector in the country as well as various laws associated with it along with the prevailing environment.

### Course Learning Outcomes

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

- CO1: Understand the Insurance Business in India.
- CO2: Classify the various types of environment on the growth of Insurance.
- CO3: Outline the growth of insurance sector in India.
- CO4: Identify the global insurance environment.
- CO5: Explain environmental issues that could affect working of Insurance sector.
- CO6: Clarify various practical aspects of Insurance Industry.

<b>Unit I: Introduction of Insurance</b>
Definition, History and development of Insurance in India, Insurance sector reforms, Role of insurance in Indian market, Need for Globalization, Global Picture of Insurance, Globalization and its impact on India
<b>Unit II: Legal Framework</b>
Legal Framework of Insurance Business, Registration and Licensing of Insurance Industry, introduction to IRDA(Insurance Regulatory and Development Authority);
<b>Unit III:Laws regulating insurance business</b>
Life Insurance Corporation Act, 1956 – General Insurance Business Nationalization Act, 1972 – Insurance Act, 1938;
<b>Unit IV: Insurance Business Environment (Part 1)</b>
<b>Business environment</b> –Definition, Features, Importance, Types. Forms of Business Environment. Internal environment – external environment, Legal and economic Environment –
<b>Unit V: Insurance Business Environment (Part 2)</b>
<b>Financial environment</b> – commercial environment –Environmental impact on Insurance business, Role of Insurance Companies.



## Suggested Readings

- Gupta, P. K. Fundamentals of Insurance. Mumbai: Himalaya Publication.
- Mishra, S. B. and Mishra M. N. Insurance Principles and Practice. New Delhi: S. Chand Publishers.
- Murthy K. S. N. and Sharma K. V. S. Modern Law of Insurance in India. New Delhi: N M Tripathi Pvt. Ltd.
- Sreenivasan, M. N. Principles of Insurance Law. Lucknow: Eastern Book Company.

<b>B.Com(Hons.) Semester VI DSE BCM642: MANAGEMENT OF COMMERCIAL BANK</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

The course is aimed at providing practical knowledge and understanding of the business of banking to the students. The course emphasizes the practical application of business and economic principles as they relate to bank management and regulatory policy.

### Course Learning Outcomes

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

- CO1: Understand the role of information asymmetry and financial intermediation; principles of bankers / relationship
- CO2: Use asset-liability management technique; financial ratio analysis and credit scoring models for assessment of creditworthiness of a borrower
- CO3: Get an insight on Banking capital adequacy and Liquidity Management
- CO4: Identify and assess different financial risks; and stability of funding base.
- CO5: Pricing models and some principles of estimating banking products efficiency.
- CO6: Understand various provisions related to commercial banks.

#### **Unit I: Overview of commercial Banking in India**

Overview of commercial banking in India- role and functions of commercial banks, introduction to bank management, management of banks in rural areas. Customer relationship management in banks-meaning and objectives of CRM in banks, strategies for expanding customer base, banking ombudsman scheme, customer retention, handling customer grievance

#### **Unit II: Credit Management in Banks**

Credit management in banks- principles of sound bank lending, loan policy, compliance with RBI guidelines, credit appraisal and credit decision making, monitoring and review of loan portfolio, management of non-performing assets (NPAs), classification of NPAs. Meaning of corporate and debt restructuring.

#### **Unit III: Capital and Liquidity Management**

Function of bank capital, Definition of bank capital, Types of bank risk, Capital adequacy and prudential supervision. Money formation and the flow of funds, Factors affecting interest rates, Bank liquidity management, Deposit raising strategies.

#### **Unit IV: Risk Management**

**Credit and Foreign Exchange Risk:** Management, Introduction, Credit risk analysis, Credit risk management, Credit risk diversification, Credit default swaps, Derivative transactions and deemed credit risk. **Interest Rate Risk:** Background, Defining interest rate risk, Measuring interest rate risk, Managing

interest rate risk, A philosophy of risk management.

**Unit V: Pricing and other Banking Functions**

**The Pricing of Bank Lending Products:** Factors influencing the price of loan products, Pricing loan products, The impact of prudential guidelines on loan pricing decisions, Conclusion.

**Other Bank Management Functions:** Strategic planning, Personnel policies, Electronic banking, Auditing and control.

## Suggested Readings

- Anthony Saunders and Marcia Millon Cornett, Financial Institutions Management: a Risk Management Approach, 9 th Edition, The McGraw-Hill/Irwin, 2018.
- O. Gwilym, Financial intermediation, University of London, 2011.
- Deborah K. Dille, Essentials of Banking, John Wiley & Sons Ltd, 2008.
- Kent Matthews and John Thompson, The Economics of Banking, John Wiley & Sons Ltd, 2005.
- Shelagh Heffernan, Modern Banking, John Wiley & Sons Ltd, 2005.
- Robert J. Carbaugh, International Economics, 12th Edition, South-Western Cengage Learning, 2009

<b>B.Com (Hons.) Semester VI DSE</b>	
<b>BCM643: MARKETING OF FINANCIAL PRODUCT &amp; SERVICES</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

This course introduces the students to an overview of financial system and financial products and services in India and related marketing strategies. The main objective of the course is to enable the students to gain insights into marketing and planning of various financial products and services like banking and non-banking.

### Course Learning Outcomes

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

- CO1: Understand about the various types of financial products and services.
- CO2: Learn about the marketing environment with regard to financial services.
- CO3: Discuss how financial products and services are marketed.
- CO4: Describe the recent developments in marketing of Financial Products & Services.
- CO5: Understand marketing planning related to financial products.
- CO6: Clarify marketing strategies of financial services.

<b>Unit I: Introduction to Financial Products &amp; Services</b>
Meaning, Role, nature and characteristics, Scope and Types of Financial Services, fund based and non-fund based financial services, An Overview of various financial product & services in India, a conceptual framework of financial market in India. An introduction of International Financial Services Centres Authority.
<b>Unit II: Marketing Planning</b>
An overview, Marketing Environment: Analyzing financial services marketing environment- macro and micro components
<b>Unit III: Financial Services</b>
Understanding financial services customer, Marketing Mix Strategy.
<b>Unit IV: Financial Instruments</b>
Banking products and services, Venture capital financing, Credit Rating Services, Factoring, Forfeiting and Bill discounting, Plastic Money (Debit, Credit & Smart Card).
<b>Unit V: Marketing of Financial Services</b>
Securitization, Marketing Strategy for Banking Services, Marketing of insurance products- Life and Non-Life Products.

## Suggested Readings

- Arora, S. Marketing of Financial Services. New Delhi: Deep & Deep Publishing House.
- Avdhani, V. A. Marketing of Financial Services. Mumbai: Himalaya Publishing House.
- Apte, G. Services Marketing. New Delhi: Oxford University Press.
- Bhattacharya, C. &Shanker, R. Service Marketing. New Delhi: Excel Books.
- Khan, M.Y. Indian Financial System - Theory and Practice. Noida: Vikas Publishing House.



<b>B.Com (Hons.) Semester VI</b>	
<b>DSE</b>	
<b>BCM644: PRINCIPLES &amp; PRACTICES OF GENERAL INSURANCE</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

This Course aims at familiarizing the students with the Principles and practices of General Insurance starting from designing of product to settlement of claim. This includes both theoretical and practical inputs on all functions/ operations carried on by Insurance companies.

### Course Learning Outcomes

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

- CO1: Attain basic understanding of the General insurance mechanism.
- CO2: It explains the concept of insurance and how it is used to cover risk.
- CO3: it will help in understanding types and calculation of premium.
- CO4: Identify various policy conditions.
- CO5: Learning some principles of calculating claims.
- CO6: Understand International insurance market.

#### Unit I: Introduction to General Insurance

Introduction of Indian Insurance Market – Structure, Classification, Salient features of Indian general insurance market – Development of international insurance market – Global relationship – Types of roles in insurance industry – Regulator - insurer – Reinsurer & Retrocessionaire - Insured – Intermediary – Ancillary role

#### Unit II: Policy Documents and forms

Insurance contract & elements – Components of an insurance policy - Interpretation of policies – Contents of insurance proposal form - Certificate of Insurance – Claim forms

#### Unit III: General Insurance Products

Fire insurance Coverage – Exclusions – Conditions of fire insurance policy – Coverage under special policies - Marine Insurance Coverage –Marine insurance Act 1938 - Types of marine insurance policy - Marine hull policy. Motor insurance policy – Important documents – Types of policies – Liability – Motor claims & procedures - Legal Liability policy - Public & Product Liability insurances - Personal Accidental insurance – health insurance

#### Unit IV: Underwriting, Ratings & Premium

Concept and process of underwriting - Risk Management – Types of reinsurance – Method of reinsurance - Insurer’s role in risk management – Risk evaluation - Documentation procedure. Premium–Claims trends and factors – Burning cost method – Accuracy and reliability of outstanding claims reserves – Details of Soft market and Hard market – Bonus / Malus – Claims cost.

#### Unit V: Claims

Preliminary procedure –Loss minimization – Procedure – Process of claim management – Arbitration - Modes of settlement – Recoveries - Identifying claim.

## Suggested Readings

- Life and health insurance handbook—Davis . W. Gregg
- General Insurance - John Magee & David Bicklhaupt.
- Operational Transformation of General Insurance Industry during the period 1950 to 1990 & Beyond - R.D.Samarth
- Principles of insurance: life, health and annuities (Author - Jones, Harriett E / Long, Dani L /) Publisher – LOMA.
- Study on Distribution Functions in General Insurance & Role of Intermediaries. - Arun Agarwal / P R Rao.

<b>B.Com (Hons.) : Semester-VI DSE BCM651: STRATEGIC HUMAN RESOURCE MANAGEMENT</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

This course provides the knowledge base for understanding the principles and techniques of Strategic Human Resource Management. The primary objective is to provide a framework of the principles, concepts, tools, and methods of planning and implementing strategic Human Resource Strategies. The course will provide in-depth learning about ways to manage strategic organizations. The subject equips students with the intricacies of building knowledge management into a strategy framework, and they learn how globally competent personnel contributes to improved performance, productivity, and morale. As a prerequisite, the student should understand the basic concepts of business, management, human resource, and organizations.

### Course Learning Outcomes

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

- CO1: to help students understand the fundamental concepts of strategic management that help fully utilize human resources.
- CO2: to make students comprehend the fundamental strategic decisions of organizations.
- CO3: to teach the techniques of the strategic decision-making process and understand the different strategic methods through which organizations gain competitive advantage.
- CO4: to make better investments in managing HR, training, and development and learn alternatives to manage change, quality, and organizational development.
- CO5: to acquire knowledge about developing knowledge management frameworks and to learn the a between national and global HRM.
- CO6: to understand the process of ensuring a sustainable global competitive advantage.

<b>Unit I: Introduction to Strategic HRM</b>
Conceptual Framework of strategic HRM, models of strategic HRM development & delivery of HR strategies to increase firm performance, challenges in strategic human resource management, SHRM for competitive advantage.
<b>Unit II: Investment perspectives of HR</b>
Investment Consideration, Investments in Training and Development, Investment Practices for improved retention, secure Job workforce.
<b>Unit III: Managing strategic Organisation</b>
Managing Strategic Organisational Renewal -Managing change and OD, instituting TQM Programs, HR and BPR, Flexible work arrangements
<b>Unit IV: Strategic Knowledge Management</b>
Building knowledge management into a strategy framework, knowledge sharing as a core competency, HR

dimension to knowledge management. A strategic approach to industrial relations, outsourcing & its HR implications

**Unit V: Global & E-HRM**

Difference between global HRM & domestic HRM, Improving international assignments through selections, training and maintaining international employees, developing International Staff and Multinational Teams - Multinational, Global, and Transnational Strategies- Sustainable Global Competitive Advantage, Globally Competent Managers, Location of production facilities.

Meaning, E-Selection & stamp; Recruitment, E-Hiring, E- Recruiting Agencies

**Suggested Readings**

- Gary Dessler, Human Resource Management, PHI, New Delhi, 2003.
- Mello, Jeffrey A. (2007). Strategic Human Resource Management (2nd ed.). India: Thomson South Western.
- Charles R. Greer, Strategic Human Resource Management, Pearson Education, 2003.
- Mahananda B. C. Strategic Human Resource Management, VBH.
- Luis R. Gomez-Mejia, David B. Balkin, Robert L. Cardy, Managing Human Resources, PHI
- Peter J. Dowling, Denise E. Welch, Randall S. Schuler, International Human Resource Management, Thomson South-Western, 2002.
- Armstrong, Michael & Baron Angela. (2005). Handbook of Strategic HRM (1st ed.). New Delhi: Jaico Publishing House.
- Agarwala, T. (2007). Strategic Human Resource Management. New Delhi: Oxford University Press Note: Latest edition of readings may be used.

<b>B.Com (Hons.): Semester VI DSE BCM652: COMPENSATION MANAGEMENT</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

The course aims to demonstrate an understanding of the recent trends in the field of compensation management and develop skills to use the knowledge and tools for effective wage and salary administration.

### Course Learning Outcomes

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

- CO 1: To understand the nature and scope of compensation management.
- CO 2: To understand the various aspects of employee reward and recognition.
- CO 3: To apply knowledge in job description and job evaluation.
- CO 4: To evaluate different facts of hiring skills.
- CO 5: To recognize the ethical backdrop.
- CO 6: To analyse the facts of performance appraisal.

<b>Unit I: Introduction</b>
Nature of compensation management, objectives, components , importance and recent trends.
<b>Unit II: Wage and salary administration</b>
Meaning of Wage and Salary Administration, Definitions and Concept. Objectives .Elements , Principles , Functions, Essentials ,Machineries Used for Fixation, Institutions
<b>Unit III: Employee reward and recognition</b>
Meaning, types, difference between reward and recognition. Employee recognition programmes.
<b>Unit IV: Performance Management:</b>
Performance counselling, performance planning, performance appraisal, performance influencers. Job analysis, Job description and Job evaluation : Meaning , elements and objectives
<b>Unit V: Ethics in compensation management</b>
Equal opportunity, compensation and skills, Fair hiring and justified termination Fair working conditions.



## Suggested Readings

- Tapomoy Deb : Compensation Management- Text and Cases. Excel Books. Kindle Edition.
- Bhattacharya Kumar Deepak : Compensation Management. Oxford Higher Education. Second Edition.
- Conison, J. Employee Benefit Plans in a Nutshell. West Publishing, 2008.
- Henderson I Richard : Compensation Management in a Knowledge Based World. Pearson. Tenth Edition.



<b>B.Com. (Hons): Semester- VI</b>	
<b>DSE</b>	
<b>BCM653: RURAL MARKETING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

The course aims to help students understand the concept of Rural Marketing and to help them acquire knowledge and develop skills required to take a professional role and make a meaningful career in rural sector in India and elsewhere.

### Course Learning Outcomes

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

- CO1: To make students understand the concept of Rural Marketing, its evolution in India and the degree of diversity that exist in rural India
- CO2: To make students understand the consumer buying behavior and decision making process
- CO3: To make students understand the impact of various policy measures on rural marketing landscape
- CO4: To make students understand the elements of marketing mix in context of Indian rural market
- CO5: To make students understand and acquire the skills to practice market research in rural market
- CO6: To make students aware about the role of public and private sector enterprises in rural sector

<b>Unit I: Introduction</b>
Concept, Scope, Nature and Evolution of Rural Marketing, Green Revolution, Blue Revolution, White Revolution, Overview of Indian Rural Market, Features of Rural Market in India, Difference between urban and rural marketing
<b>Unit II: Understanding Rural Consumers &amp; Markets</b>
Characteristics of Rural Consumers, Classification of Indian Rural Households: Socio Economic Classification (SEC), New Consumer Classification System (NCCS), Rural Environment: Demographic, Political, Social, Cultural, Technological, Impact of Liberalization, Privatization & Globalization on Rural Marketing, Opportunities & Challenges in Rural Marketing Understanding Consumer Purchase Decision Model, Factors influencing Rural Consumer Buying Behaviour (cultural, social, personal, psychological)
<b>Unit III: Rural Marketing Mix</b>
<b>Product:</b> Product Concept & classification, Market linkages for rural products <b>Price:</b> Consumer Psychology & Pricing , Pricing Strategies for Rural Markets <b>Place:</b> Need for Distribution Channels, Traditional Retail Channels, Selection of Appropriate Channel, New approaches to reach out to markets – e-chaupal, e-NAM <b>Promotion:</b> Concept, Promotion Mix, Characteristics & importance of appropriate media selection
<b>Unit IV: Market Research in Rural Markets</b>
Challenges in Rural Marketing Research, Process and Techniques of Rural Marketing Research, Participatory Rural Appraisal Approach, Multi-Dimensional Scaling, Rural Marketing Information Systems

### **Unit V Role of Public & Private Sector in Rural India**

Rural Development Programs & schemes run by Govt, NREGA, Jan DhanYojna, Ayushman Schemes, PMKVY, FCI, KVIC, Commission on agriculture, costs and prices (CACCP), National Agriculture Cooperative Marketing Federation (NAFED), Agriculture and Processed Food Exports Development Authority (APEDA), Concept of Agri-preneurship, Agri Tech Initiatives: HESA, BIJAK, KRISHIFY, DeHaat

### **Suggested Readings**

- Rural Marketing by Pradeep Kashyap
- Rural Marketing: Challenges and Opportunities by Dinesh Kumar, Punam Gupta
- Rural Marketing : Targeting the Non-Urban Consumer by Sanal Kumar, Velayudhan
- Rural Marketing : Text & Cases 2e by C.S.G Krishnamacharyulu, Lalitha Rama krishnan
- Rural Marketing : Concepts and Practices by Balram Dogra &Karminder Ghuman
- Rural Marketing : Environment, Problems and Strategies 3e by T P Gopaldaswamy

Note: Latest edition of readings may be used.

<b>B.Com. (Hons.): Semester VI DSE BCM654: ADVERTISING AND PERSONAL SELLING</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4 hrs/Week	Class Test –12Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 Marks

### Course Objective

To teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.

### Course Learning Outcomes

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

- CO1: understand the communication objectives behind advertising and promotions.
- CO2: understand the various advertising and media elements in the advertising decisions.
- CO3: identify the ethical and legal issues of advertising.
- CO4: help to understand what advertising is and its role in brand promotion.
- CO5: understand the process of personal selling
- CO6: comprehend the importance and role of personal selling

<b>Unit I: Introduction to Advertising</b>
Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection-basis; Methods of setting of Advertising Budget.
<b>Unit II: Advertising: Message and Media Decisions</b>
Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.
<b>Unit III: Advertising Effectiveness and Institutional Framework</b>
Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post-testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).
<b>Unit IV: Introduction to Personal Selling</b>
Concept of Personal Selling and Salesmanship; Qualities of a good salesperson; Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling. Buying Motives
<b>Unit V: Personal Selling Process</b>
Prospecting,; Pre Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit

## Suggested Readings

- Belch, G. E., M. A. Belch and Purani K. (2009), Advertising and Promotion: An Integrated Marketing Communications Perspective, McGraw Hill Education.
- Buskirk, R. A. B. D. Buskirk, F. A. Russell (1988), Selling: Principles and Practices, McGraw-Hill.
- Gupta, Ruchi (2017), Advertising. Scholar Tech Press.
- Futrell, Charles (2013), Fundamentals of Selling, McGraw Hill Education.
- Kapoor, Neeru. Advertising and Personal Selling. Pinnacle Learning
- Sharma, Kavita (2018), Advertising: Planning and Decision Making, Taxmann Publication Pvt. Ltd.

## Additional Readings

- Castleberry, S.B. and Tanner, J. F. (2013), Selling: Building Relationships, McGraw Hill Education.
- Shah, Kruti and A. D'Souza (2008), Advertising and Promotions: An IMC Perspective, McGraw Hill Education.

**Note: Latest edition of the books should be used.**