

**BACHELOR OF COMMERCE (HONOURS/RESEARCH)
(FOUR YEAR DEGREE PROGRAMME)**

LOCF Guidelines

(CHOICE BASED CREDIT SYSTEM)

SCHEME AND SYLLABI

**Approved by
Board of Under Graduate Studies
in its meeting held on
August 25, 2022**

and

**Approved by
Faculty of Commerce and Management
in its meeting held on
August 25, 2022**



**DEPARTMENT OF COMMERCE
FACULTY OF COMMERCE & MANAGEMENT
CHAUDHARY DEVI LAL UNIVERSITY, SIRSA
(HARYANA) - INDIA
PIN-125055**

1. Introduction to the Programme

In this recent era, it has become inevitable to prepare minds for future by providing quality higher education. Though quality may be viewed through different criteria however, B.Com. (Honours/Research) Programme is designed to enable and give power to students to acquire knowledge, skills and abilities to analyse and blend the existing realities pertaining to the sphere of influence of commercial fields. This course not only provides for maintaining and supporting the professional activities in the phase of brutal time of change and competition but also a dreadful needed perspective of sustainable growth. This programme aims at infusing conceptual understanding and practical aspects to prepare students to deal with business realities of today and prepares them to drive and face the challenges of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as imagined by the entrepreneurs, economist, scholars and lawmakers. This course is designed to help and enlighten the students in different commercial approach, expert knowledge in different fields of business management and organization.

2. Learning Outcome-based Curriculum Framework in Programme Outcomes (POs) of B. Com. (Honours/Research)- Four year:

The courses of this programme have been designed to promote understanding of the issues that are challenging the business world and the economy as a whole. The programme will help to understand various systems, policy frameworks and strategies desired to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, interdependence and regulatory concerns apart from exposure of different functional domains. B. Com (Honours/Research) is a highly prominent management course of modern times and prepares the participants for taking up middle and top-level challenging executive assignments in private and public sectors. Accordingly, they are imparted adequate conceptual knowledge and practical training in various functional areas of commerce by taking finance, marketing and human resource management as a specialization. B. Com. (Honours/Research) degree is structured to provide the students with the managerial skills in disciplines related to commerce and management. Also, by the end of the programme students gain an in-depth knowledge on the core subjects like accounting, business law, statistics, finance, Human resource and marketing. B. Com (Honours/Research) programme is a four years graduate programme divided into eight semesters. The programme is aimed at following outcomes:

2.1 Objectives of the Programme:

After the students complete this program, they will be able to prepare a progressive mindset by developing the comparative thing, disciplinary knowledge, communication skills, team

work, co-operation., management skills, multi-tasking, attributes, qualities and skills.

2.2. Programme Learning Outcomes for the Programme:

This programme brings out the following outcomes:

PO1: Deep Understanding of Commerce and Business

The aim of this programme is to make the learners understand the concepts of commerce and its use in business. The content of this program is so designed that it will help the students to analyse the various perspectives such as management, accounting, finance and marketing.

PO2: Developing the Entrepreneurship skills

The aim of this program is to provide the students to start their own business with cognitive and entrepreneurship skills. The knowledge of the different specialization in accounting, costing, banking and finance with the help of practical exposure will help the students to stand in an organization. The content is organized in such a way that the students would be able to think from various perspectives and suggest solutions according to their individual sensibilities.

PO3: Capability of the students to make decisions at the personal and professional level

In order to improve business education, a better understanding of student's decision making is required. The graduates of this programme will be trained to develop skills and attitudes needed for decisive thinking and adopting an inclusive problem-solving approach. They shall be exposed to the pedagogy that helps them understand real life situations through case-studies. It aims at building the basic ability to think critically, evaluate analytically and solve complex problems innovatively.

PO4: Communication Skill and Team work/cooperation

The teaching learning pedagogies used in the programme make the students capable enough to deliver and communicate information effectively up to a mark. The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and communication skill, which can be seen as a vision of the current business world in this competitive era. The course includes the knowledge and understanding of group dynamics, recognise opportunities and contribute positively to collaborative management research, demonstrate a capacity for self-management and teamwork, in order to achieve common goals and further the learning of themselves as well as others.

PO5: Information/Digital Literacy

This programme enables the students to be technologically updated as it has courses like computer applications and information technology etc. which not only make them work using software but also makes them independent enough in this world of digitization. In all the courses, wherever applicable and possible, components related to technological changes have

been incorporated which not only makes them digitally literate but also makes them aware of various cyber-crimes and how to take precautionary measures.

PO6: Lifelong Learning

This course broadens the horizons of the students by making them understand the details of the business world and the overall economies of the country. This learning makes them probing to raise concerns and act accordingly. The curriculum is designed in such a way that the students are driven to develop an attitude of life-long learning. The lifelong learning will not only enhance the social inclusion and personal development but also the self-sustainability as well as competitiveness and employability.

2.3. Programme Specific Objectives:

PSO1: The learners will venture into the field of Management, Accounting, Banking, Auditing, Company Secretary Ship, Teaching, Stock Agents and Government Employment etc.

PSO2: The programme will help the learners to prove themselves in the different Competitive and Professional Examinations like CA, CS, GRE, MPS, UPSC, *etc.*

PSO3: The students can move on further towards the research work in the field of Commerce.

PSO4: The vast syllabus covers various comprehensive fields and accountancy will help the students to grasp the practical and theoretical knowledge.

3. Programme Structure

B.Com. (Honours/Research) - Four year (Eight semesters) undergraduate programme is of 176 credits weightage consisting of Core Courses (CC), Discipline Specific Elective Courses (DSE), Skill Enhancement Courses (SEC), Ability Enhancement Compulsory Courses (AECC) and Generic Elective Courses (GEC).

Table 1: Courses and Credit Scheme

Level	Semester	Core Courses (CC)		Discipline Specific Elective Courses (DSE)		Skill Enhancement Courses (SEC)		Ability Enhancement Compulsory Courses (AECC)		Generic Elective Courses (GEC)		Grand Total Credits (2+4+6+8+10)	Exit Option
		1	2	3	4	5	6	7	8	9	10		
		No. of Courses	Total Credits	No. of Courses	Total Credits	No. of Courses	Total Credits	No. of Courses	Total Credits	No. of Courses	Total Credits		
Level V	I	3	12	-	-	1	2	1	4	1	4	22	Certificate in Commercial Practice @54 credits
	II	3	12	-	-	1	2	1	4	1	4	22	
Level VI	III	2	8	2	8	1	2	-	-	1	4	22	Diploma in Discipline Specific Course like Marketing and HR @98 credits
	IV	2	8	2	8	1	2	-	-	1	4	22	
Level VII	V	2	8	2	8	1	2	-	-	1	4	22	Graduation in Commerce @142 credits
	VI	2	8	2	8	1	2	-	-	1	4	22	
Level VIII	VII	2	8	2	8	1	2	-	-	1	4	22	Graduation in Commerce (Honors/Research @176 credits
	VIII	2	8	2	8	1	2	-	-	1	4	22	
	Total	18	72	12	48	8	16	2	8	8	32	176	
	Percent (%)	Core Credits	41	Discipline Specific Elective Credits	27	Skill Enhancement Credits	9	Ability Enhancement Credits	5	Generic Elective Credits	18	100	

*Exit option: Students can opt the exit after the completing internship (10 credit) at the level V, VI, VII & VIII for certificate, diploma, graduate degree, respectively.






Table 2: Detailed break-up of Credit Courses

Semester	Core Courses (CC)	Discipline Specific Elective Courses (DSE)	Skill Enhancement Courses (SEC)	Ability Enhancement Compulsory Courses (AECC)	General Elective Courses (GEC)	Total Courses
1	CC1 CC2 CC3		SEC1	AECC1	GEC1	6
2	CC4 CC5 CC6		SEC2	AECC2	GEC2	6
3	CC7 CC8	DSE1 DSE2	SEC3		GEC3	6
4	CC9 CC10	DSE3 DSE4	SEC4		GEC4	6
5	CC11 CC12	DSE5 DSE6	SEC5		GEC5	6
6	CC13 CC14	DSE7 DSE8	SEC6		GEC6	6
7	CC15 CC16	DSE9 DSE10	SEC7		GEC7	6
8	CC17 CC18	DSE11 DSE12	SEC8		GEC8	6
Total	18	12	08	02	08	48

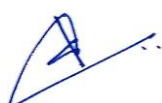
Table 3: Course code and Title along with the credit details (B. Com- H)

Course Code	Course Title	Credits			
	Semester I	L	T	P	Total
BCOM/H/1/CC1	Financial Accounting	2	2		4
BCOM/H/1/CC2	Business Statistics	2	2		4
BCOM/H/1/CC3	Business Laws	4			4
BCOM/H/1/AECC1	Proficiency in English	4			4
BCOM/H/1/SEC1	Computer Applications in Business	1		1	2
BCOM/H/1/GEC1	To be selected from the Pool of Generic Elective Courses offered by another department/Institute	4			4
	Semester II				
BCOM/H/2/CC4	Corporate Accounting	2	2		4
BCOM/H/2/CC5	Business Management	4			4
BCOM/H/2/CC6	Business Economics- I	4			4
BCOM/H/2/AECC2	Environmental Studies	4			4
BCOM/H/2/SEC2	Prayojanmoolak Hindi	2			2
BCOM/H/2/GEC2	To be selected from the Pool of Generic Elective Courses offered by other department/Institutes	4			4
	Semester III				
BCOM/H/3/CC7	Business Economics- II	4			4
BCOM/H/3/CC8	Corporate Laws	4			4
BCOM/H/3/SEC3	Business Communication	2			2
BCOM/H/3/DSE1	To be selected from the Pool of Discipline	4			4






BCOM/H/3/DSE2	Specific Elective Courses	4			4
BCOM/H/3/GEC3	To be selected from the Pool of Generic Elective Courses offered by other department/Institutes	4			4
	Semester IV				
BCOM/H/4/CC9	Income Tax Law and Practice	2	2		4
BCOM/H/4/CC10	Entrepreneurship Development	4			4
BCOM/H/4/SEC4	Event Management	1		1	2
BCOM/H/4/DSE3	To be selected from the Pool of Discipline	4			4
BCOM/H/4/DSE4	Specific Elective Courses	4			4
BCOM/H/4/GEC4	To be selected from the Pool of Generic Elective Courses offered by other department/Institutes	4			4
	Internship^{\$}				
	Semester V				
BCOM/H/5/CC11	Financial Management	2	2		4
BCOM/H/5/CC12	Cost Accounting	2	2		4
BCOM/H/5/SEC5	E-Commerce and its Applications	1		1	2
BCOM/H/5/DSE5	To be selected from the Pool of Discipline	4			4
BCOM/H/5/DSE6	Specific Elective Courses	4			4
BCOM/H/5/GEC5	To be selected from the Pool of Generic Elective Courses offered by other department/Institutes	4			4
	Semester VI				
BCOM/H/6/CC13	Management Accounting	2	2		4
BCOM/H/6/CC14	Corporate Governance and Business Ethics	4			4
BCOM/H/6/SEC6	Auditing and Assurance	1		1	2
BCOM/H/6/DSE7	To be selected from the Pool of Discipline	4			4
BCOM/H/6/DSE8	Specific Elective Courses	4			4
BCOM/H/6/GEC6	To be selected from the Pool of Generic Elective Courses offered by other department/Institutes	4			4
	Semester VII				
BCOM/H/7/CC15	Business Analytics	4			4
BCOM/H/7/CC16	Business Research Methods	4			4
BCOM/H/7/SEC7	Research Seminar/Presentation [#]		2		2
BCOM/H/7/DSE9	Good Academic Research Practices	4			4
BCOM/H/7/DSE10	Academic Writing	4			4
BCOM/H/7/GEC7	To be selected from the Pool of Generic Elective Courses offered by other department/Institutes	4			4
	Internship[@]				
	Semester VIII				



BCOM/H/8/CC17	Research and Publication Ethics	4			4
BCOM/H/8/CC18	Contemporary issues in Business Environment	4			4
BCOM/H/8/SEC8	An Introduction to Econometrics	1		1	2
BCOM/H/8/DSE11	Report Writing and Citation styles	4			4
BCOM/H/8/DSE12	Applications of Plagiarism Detection tools	2		2	4
BCOM/H/8/GEC8	To be selected from the Pool of Generic Elective Courses offered by other department/Institutes	4			4

\$ = Six Weeks Internship in the area of event management and e-commerce after the 4th semester and report will be submitted to the Department/College/Institute and Internal Evaluation Committee (IEC) of Department/College/Institute will evaluate the reports and no credit will be given for this internship and reports.

@ = Eight Weeks Internship in the area of event management, e-commerce and auditing after the 7th semester and report will be submitted and will be evaluated in 8th semester.

= Research Seminar/Presentation (2 credit) will be conducted by the Internal Evaluation Committee (IEC).

Table 4: Core Courses offered by Department

Course Code	Course Title	Credits			
		L	T	P	Total
BCOM/H/1/CC1	Financial Accounting	2	2		4
BCOM/H/1/CC2	Business Statistics	2	2		4
BCOM/H/1/CC3	Business Laws	4			4
BCOM/H/2/CC4	Corporate Accounting	2	2		4
BCOM/H/2/CC5	Business Management	4			4
BCOM/H/2/CC6	Business Economics- I	4			4
BCOM/H/3/CC7	Business Economics- II	4			4
BCOM/H/3/CC8	Corporate Laws	4			4
BCOM/H/4/CC9	Income- Tax Law and Practice	2	2		4
BCOM/H/4/CC10	Entrepreneurship Development	4			4
BCOM/H/5/CC11	Financial Management	2	2		4
BCOM/H/5/CC12	Cost Accounting	2	2		4
BCOM/H/6/CC13	Management Accounting	2	2		4
BCOM/H/6/CC14	Corporate Governance and Business Ethics	4			4
BCOM/H/7/CC15	Business Analytics	4			4
BCOM/H/7/CC16	Business Research Methods	4			4
BCOM/H/8/CC17	Research and Publication Ethics	4			4
BCOM/H/8/CC18	Contemporary issues in Business Environment	4			4

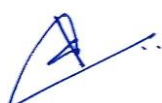
Table 5: Discipline Specific Courses offered by Department

Course Code	Course Title	Credits			
Accounting and Finance		L	T	P	Total
BCOM/H/3/DSE1/AF	Financial Institutions and Markets	4			4
BCOM/H/3/DSE2/AF	Computerized Accounting System	2		2	4
BCOM/H/4/DSE3/AF	Security Analysis and Portfolio Management	4			4






BCOM/H/4/DSE4/AF	Financial Statement Analysis	4		4
BCOM/H/5/DSE5/AF	Financial Services	4		4
BCOM/H/5/DSE6/AF	Advanced Corporate Accounting	4		4
BCOM/H/6/DSE7/AF	Project Management	4		4
BCOM/H/6/DSE8/AF	International Financial Reporting Standards	4		4
International Business				
BCOM/H/3/DSE1/IB	An Introduction to International Business	4		4
BCOM/H/3/DSE2/IB	Foreign Trade Policies and Management	4		4
BCOM/H/4/DSE3/IB	International Trade and Public Finance	4		4
BCOM/H/4/DSE4/IB	Export Import Procedures and Documentation	4		4
BCOM/H/5/DSE5/IB	International Marketing Research	4		4
BCOM/H/5/DSE6/IB	International Business Environment	4		4
BCOM/H/6/DSE7/IB	International Retail Management	4		4
BCOM/H/6/DSE8/IB	Foreign Exchange Management	4		4
Marketing and Human Resource Management				
BCOM/H/3/DSE1/MH	Marketing Management	4		4
BCOM/H/3/DSE2/MH	Human Resource Management	4		4
BCOM/H/4/DSE3/MH	Advertising Management	4		4
BCOM/H/4/DSE4/MH	Organizational Behaviour	4		4
BCOM/H/5/DSE5/MH	Consumer Behaviour	4		4
BCOM/H/5/DSE6/MH	Labour and Industrial Laws	4		4
BCOM/H/6/DSE7/MH	Digital Marketing	4		4
BCOM/H/6/DSE8/MH	Human Resource Development	4		4
Tax Procedure and Practice				
BCOM/H/3/DSE1/TP	An Introduction to Goods and Services Tax	2	2	4
BCOM/H/3/DSE2/TP	Indian Tax System	2	2	4
BCOM/H/4/DSE3/TP	Goods and Services Tax law and Practice	2	2	4
BCOM/H/4/DSE4/TP	Personal Tax Planning	2	2	4
BCOM/H/5/DSE5/TP	International Taxation	2	2	4
BCOM/H/5/DSE6/TP	Corporate Tax Planning and Management	2	2	4
BCOM/H/6/DSE7/TP	E-Filing of Returns	2	2	4
BCOM/H/6/DSE8/TP	Customs Law Practice and Procedures	2	2	4
Banking and Insurance				
BCOM/H/3/DSE1/BI	Banking Operations	4		4
BCOM/H/3/DSE2/BI	Fundamentals of Insurance	4		4
BCOM/H/4/DSE3/BI	Applied Banking	4		4
BCOM/H/4/DSE4/BI	Risk Management	4		4
BCOM/H/5/DSE5/BI	Bank Management	4		4
BCOM/H/5/DSE6/BI	Corporate Banking	4		4
BCOM/H/6/DSE7/BI	Banks and Financial Institutions	4		4
BCOM/H/6/DSE8/BI	Bank lending Policies and Techniques	4		4



Note: The students are required to opt the papers (DSE) from above specialization areas. The specialization once opted will remain the same for further semesters also.

Table 6: Ability Enhancement Compulsory Courses offered by Department

Course Code	Course Title	Credits			
		L	T	P	Total
BCOM/H/1/AECC1	Proficiency in English	4			4
BCOM/H/2/AECC2	Environmental Studies	4			4

Table 7: Skill Enhancement Courses

Course Code	Course Title	Credits			
		L	T	P	Total
BCOM/H/1/SEC1	Computer Applications in Business	1		1	2
BCOM/H/2/SEC2	Prayojanmoolak Hindi	2			2
BCOM/H/3/SEC3	Business Communication	2			2
BCOM/H/4/SEC4	Event Management	1		1	2
BCOM/H/5/SEC5	E-Commerce and its Applications	1		1	2
BCOM/H/6/SEC6	Auditing and Assurance	1		1	2
BCOM/H/7/SEC7	Research Seminar/Presentation		2		2
BCOM/H/8/SEC8	An Introduction to Econometrics	1		1	2

Table 8: Generic Elective Courses for other departments

Course Code	Course Title	Credits			
		L	T	P	Total
BCOM/H/1/GEC1	Business Organisation	4			4
BCOM/H/1/GEC2	Finance for Everyone	4			4
BCOM/H/1/GEC3	Marketing for Beginners	4			4
BCOM/H/2/GEC4	Accounting for Everyone	4			4
BCOM/H/2/GEC5	Computer Applications in Business	2		2	4
BCOM/H/2/GEC6	Communication in Management	4			4
BCOM/H/3/GEC7	Financial Management for Beginners	4			4
BCOM/H/3/GEC8	Sales Promotion	4			4
BCOM/H/3/GEC9	General Management	4			4
BCOM/H/4/GEC10	Basics of Advertising	4			4
BCOM/H/4/GEC11	Investing in Stock Markets	2	2		4
BCOM/H/4/GEC12	Event Management	2		2	4
BCOM/H/5/GEC13	E-Commerce and its Applications	2		2	4
BCOM/H/5/GEC14	Basics of Organisational Behaviour	4			4
BCOM/H/5/GEC15	Personal Financial Planning	4			4
BCOM/H/6/GEC16	Brand Management	4			4
BCOM/H/6/GEC17	Banking Operations	4			4
BCOM/H/6/GEC18	Fundamentals of International Business	4			4
BCOM/H/7/GEC19	Fundamentals of HRM				

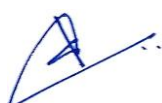





BCOM/H/7/GEC20	Distribution Logistics				
BCOM/H/7/GEC21	Business Environment				
BCOM/H/8/GEC22	Customer Relationship Management	4			4
BCOM/H/8/GEC23	Digital Marketing	4			4
BCOM/H/8/GEC24	E-filing of Returns	4			4

Note for B. Com. (Hons):

- 1) Two hours Practical/Tutorial equal to one credit.
- 2) In case of single faculty college/institute offering Commerce, then the students of B. Com. (Hons.) should be allowed to take Generic Elective Course offered by faculty/department of commerce.
- 3) In case a student has studied a paper/course as Core Course or as a Discipline Specific Elective (DSE) Course then the student cannot opt for the same paper/course under Generic Elective. Further, if a student has studied a paper/course under Generic Elective then the same course cannot be opted under the heading of Discipline Specific Elective.
- 4) Student can study any Core, Discipline Specific, Skill Enhancement and Ability Enhancement Course through the MOOC/SWAYAM platform with the permission of Chairperson/Dean/Principal and submit his certificate for consideration in Programme.
- 5) Duration of Internship shall be of 8 weeks having the weightage of 8 credit which can be done by the students in Public/Private/Cooperative Sector Organization/Company/Enterprise. One credit has been assigned under the head of lectures which is to be utilized for the guiding the students so that they have the right experience during the internship and the project report is as per the standard. Submission of Project Report, its evaluation and viva-voce examination shall be conducted in the 7th semester.



FIRST SEMESTER









B.COM (H) SEMESTER I
BCOM/H/1/CC1: FINANCIAL ACCOUNTING

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

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

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: Understand the theoretical framework of financial accounting

CO2: Understand various accounting standards and to develop financial statements

CO3: Learn the concept of business income and prepare of the consignment accounting

CO4: Understand the concept of Depreciation accounting.

UNIT I

Theoretical Framework: Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. Financial accounting principles: Meaning and need, Generally Accepted Accounting Principles, Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including IndAS.

UNIT II

Accounting process from recording of a business transaction to preparation of trial balance including adjustments; Capital and Revenue expenditure & receipts; Preparation of Trial Balance; Profit and Loss Account and Balance Sheet (Sole Proprietorship only), Rectification of Errors: classification of errors; location of errors; rectification of errors; suspense account; effect on profit.

UNIT III

Measurement of business income-Net income, accounting period, continuity doctrine and matching concept, Objectives of measurement; Revenue: concept, revenue recognition principles, recognition of expenses. Consignment Accounts: accounting records; Valuation of unsold stock; Conversion of consignment into branch.

UNIT IV

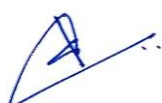
Depreciation Accounting: concept of depreciation, Factors in the measurement of depreciation, Methods of computing depreciation: straight line method and diminishing balance method, Disposal of depreciable assets-change of method.

Suggested Readings:

1. Lal, Jawahar and Seema Srivastava, *Financial Accounting*, Himalaya Publishing House.
2. P.C. Tulsian, *Financial Accounting*, Tata McGraw Hill, New Delhi.
3. S. N. Maheshwari, *Financial Accounting*, Vikas Publication, New Delhi.
4. Shukla, M.C., T.S. Grewal and S. C. Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. T.S. Grewal, *Introduction to Accounting*, S. Chand and Co., New Delhi.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
 For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



B.COM (H) SEMESTER I
BCOM/H/1/CC2: BUSINESS STATISTICS

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Objective: The course aims to develop amongst the learners the ability to summarise, analyse and interpret quantitative information for business decision making.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: compare probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.

CO2: analyse the underlying relationships between the variables to use simple regression models.

CO3: analyse the trends and tendencies over a period of time through time series analysis.

CO4: examine and apply index numbers to real life situations.

Unit I

Probability and Probability Distributions: Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes' Theorem. Expectation and variance of a random variable. Discrete Probability distributions: Binomial and Poisson (Properties and Applications). Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications.

Unit II

Simple Correlation and Regression Analysis: Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.

Unit III

Time Series Analysis: Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola. Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.

Unit IV

Index Numbers: Meaning and uses of index numbers. Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index. Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.

Suggested Readings:

1. Gupta, S. C. & Gupta, I. Business Statistics, Mumbai: Himalaya Publishing House.
2. Gupta, S. P., & Gupta, A. Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.
3. Hazarika, P. A. Textbook of Business Statistics. New Delhi: S. Chand Publishing.
4. Levin R., Rubin D. S., Rastogi S., & Siddiqui M. H. Statistics for Management. London: Pearson Education.
5. Murray R. Spiegel, Larry J. Stephens. Statistics. Tata McGraw Hill edition.
6. Vohra, N. D. Business Statistics, New Delhi: McGraw-Hill Education India.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
 For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






B.COM (H) SEMESTER I
BCOM/H/1/CC3: BUSINESS LAWS

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: To impart basic knowledge of the important business laws relevant for the inception and conduct of general and business activities with relevant case laws.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: examine basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.

CO2: describe various modes of discharge of contract and remedies available in case of breach.

CO3: recognize and differentiate between the special contracts.

CO4: analyse the rights and obligations under the Sale of Goods Act.

Unit I

The Indian Contract Act, 1872: Contract: meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Quasi-contracts.

Unit II

Discharge of Contract and Remedies for Breach: Modes of discharge of contract: performance of contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of contract: rescission, suit for damages, quantum meruit, suit for specific performance; suit for injunction.

Unit III

Introduction to Special Contracts: Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency.

Unit IV

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 the Contract of Sale; Unpaid seller: meaning and rights of an unpaid seller against the goods.

Suggested Readings:

- Bhushan B., Kapoor N. D., Abbi R. and Kapoor R. Elements of Business Laws. Sultan Chand
- Kuchhal, M. C. and Kuchhal V. Business Laws. New Delhi. Vikas Publishing House.
- Maheshwari, S. N., Maheshwari, S. K. *A Manual of Business Laws*. Himalaya Publishing House Pvt. Ltd.
- Maheshwari, S. N., Maheshwari, S. K. *Business Laws*. Himalaya Publishing House Pvt. Ltd.
- Sharma, J.P. and Kanojia S. Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, Avtar. The Principles of Mercantile Law. Lucknow. Eastern Book Company.
- Sulphery, M. M., Basheer, Az-Har. Laws for Business, 5th ed. PHI Learning
- Tulsian P.C. Business Law. New Delhi. Tata McGraw Hill.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

B.COM (H) SEMESTER I
BCOM/H/1/AECC1: PROFICIENCY IN ENGLISH

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to help the students in developing the communication skills with the use of English language.

Course Learning Outcomes: After completion of the course, learners will be able:

CO1: To develop overall competence and usage of Grammar.

CO2: To study the concept and usage of Tenses, Narration and reported speech

CO3: To develop vocabulary skills of the students.

CO4: To develop composition skills.

UNIT I

Grammar and Usage: A Detailed Study of Nouns, Pronouns, Adjectives, Articles, Verbs, Adverbs, Prepositions, Conjunctions and their Correct Usage.

UNIT II

Grammar and Usage: Tenses; Active and Passive Voice; Transformation of Sentences from Simple to Compound/Complex Sentences; Narration/Reported Speech.

UNIT III

Vocabulary: Antonyms and Synonyms; Words Often Confused; Important Latin and English Prefixes and Affixes; Common Legal Terms (Meaning and Usage).

UNIT IV

Composition Skills: Formal Letter Writing, Writing of Business Letters, Official Letters and CVs, Paragraph Writing and Punctuation.

Suggested Readings:

1. Wren and Martin: *High School English Grammar and Composition*
2. Tickoo and Subramaniam: *A Functional Grammar with Usage and Composition*
3. Murphy, Raymond: *Essential English Grammar*, Cambridge University Press
4. Maisson, Margaret M.: *Examine Your English*
5. Allen. W. S.: *Living English Structure*
6. Flewings. Hartin: *Advanced English Grammar*, Cambridge University Press
7. *50 Ways to Improve Your Business English...without too much effort*, Ken Taylor, Hyderabad: Orient Blackswan.
8. *Business Communication, Ed.*, Om P. Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
 For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






B.COM (H) SEMESTER I**BCOM/H/1/SEC1: COMPUTER APPLICATIONS IN BUSINESS****DURATION: 3 HOURS****MAXIMUM MARKS: 50****(EXTERNAL: 30, PRACTICAL: 20)**

Course Objective: The objective of this course is to provide computer skills and knowledge for commerce students and enable the student to understand the usefulness of information technology tools for business operations.

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

CO1: Basic understanding of computer, its components, characteristics and its applications in business.

CO2: Conceptual understanding of different types of memory and storage devices.

CO3: Acquires sound knowledge of data processing system.

CO4: Familiarizes students with computer networks and Internet.

UNIT I

Introduction to Computer: Definition of Computer, Components of Computer, Characteristics of Computers, Limitations of Computer, Classification of Computers; Human being Vs. Computer; Applications of Computers; Computer in Commerce

Input Devices: Mouse, Keyboard, Light Pen, Touch Screen, Track Ball, Joystick, MICR, OCR, OMR Scanners, Voice System and Web Camera; Output Devices: Hard Copy Devices, Line printer, Character printer, Chain printer, Dot- Matrix printer, Daisy-Wheel printer, Laser printer, Ink-jet printer; Plotters and Soft Copy Devices – Monitor, Screen Image Projector, Voice Response Systems.

UNIT II

Memory and Mass Storage Devices: Concept of Memory, Types of Memory (Primary Memory – RAM and ROM; Secondary Memory – Hard Disk and Floppy Disk; Optical Disks, CD, ROM and WORM disks; Magnetic Tape and Cache Memory); Difference between Primary and Secondary Memory;

Introduction to Windows: Evolution of Windows, Types of windows, Windows as an Operating System, Use of GUI in Window Explorer, Control Panel; Paintbrush Tools

UNIT III

Data Processing System: Concept of data, Information and data processing, Need and Uses of Information; Characteristics of Information; Levels of Information; Types of Data Processing System;

MS-Word: Fundamentals of MS-Word, Menus, Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, Working with Frames, Columns, Pictures, Tables and Macro, Mail merge

UNIT IV

Computer Networks: Need for Networking; Types of Computer Networks; Difference between LAN and WAN; Internet and its Applications; Network Topologies.

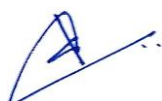
Practical- MS Word, MS-Excel and MS- PowerPoint, Internet and its Applications

SUGGESTED READINGS:

1. Absolute Beginner's Guide to Computer Basics, Michael Miller.
2. Fundamental of Computers, Akash Saxena, Kratika Gupta.
3. Fundamentals of Information Technology, Alexis and Mathew.
4. Leon, Alexis: *Fundamental of Information Technology*, Vikas Publication House (P) Ltd., New Delhi.
5. Minoli, Daniel, *Internet and Intranet Engineering*, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
6. Saxena, Sanjay: *A First Course in Computer*, Vikas Publication House (P) Ltd., New Delhi.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



SECOND SEMESTER









B.COM (H) SEMESTER II
BCOM/H/2/CC4: CORPORATE ACCOUNTING

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

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

CO1: Develop an understanding of accounting for share capital.

CO2: Develop an understanding of accounting of debenture.

CO3: Prepare financial statements of a company.

CO4: Develop an understanding of valuation of goodwill and share.

UNIT I

Accounting for share capital: Issue of shares; Forfeiture and reissue of forfeited shares; Concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares

UNIT II

Accounting for Debentures: Issue and redemption of debentures; Underwriting of Shares and Debentures

UNIT III

Final accounts of Companies: Preparation of Profit and Loss Account; Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration); Disposal of company profits; Provisions relating to payment of dividend.

UNIT IV

Valuation of Goodwill and Valuation of Shares-Concepts and calculation (simple problems only); Liquidation of companies

Suggested Readings:

1. Gupta, Nirmal. *Corporate Accounting*, Sahitya Bhawan, Agra.
2. Jain, S.P. and K.L. Narang. *Corporate Accounting*, Kalyani Publishers, New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari. *Corporate Accounting*, Vikas Publishing House, New Delhi.
4. Monga, J.R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
5. Naseem Ahmed, *Corporate Accounting*, ANE Books Pvt. Ltd. New Delhi.
6. Sehgal, Ashok and Deepak Sehgal. *Corporate Accounting*, Taxman Publication, New Delhi.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
 For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






B.COM (H) SEMESTER II
BCOM/H/2/CC5: BUSINESS MANAGEMENT

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to help the students in understanding the process of business management and its functions.

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

CO1: Understand the concept of management.

CO2: Explain and support the concept of planning and organisation.

CO3: Understand the concept of direction, leadership and coordination.

CO4: Explain the concept of control.

UNIT I

Management: Nature, Definitions, Scope, Levels, Process and Significance of Management; Development of Management Thoughts: Classical, Neo-Classical Systems, Contingency and Contemporary Approaches to Management.

UNIT II

Planning: Concept, Process, Nature, Steps in Planning, Significance and Types; Decision Making: Concept and Process, Types of Decisions, Management by Objectives (MBO); Organization: Concept, Nature, Process, Significance, Types, Organisational Structure, Committees, Span of Control; Authority and Responsibility; Delegation, Decentralization and Departmentation.

UNIT III

Direction: Concept, Elements, Features, Importance and Limitations; Supervision, Motivation, Leadership and Communication; Coordination: Concept, Features, Types, Importance and Limitations.

UNIT-IV

Control: Concept, Features, Importance and Limitations of Control and Control Process, Essentials of a Good Control System, Techniques of Control, Relationship between Planning and Control.

Suggested Readings:

1. David R Hampton, '*Modern Management*'
2. Peter F. Drucker, '*The Practice of Management*'
3. Stephen P Robbins, David A DeCenzo, '*Fundamentals of Management, Essential Concepts and Applications*'
4. Stoner and Freeman, '*Management*'
5. Weihrich and Koontz, '*Essentials of Management*'

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
 For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






B.COM (H) SEMESTER II
BCOM/H/2/CC6: BUSINESS ECONOMICS- I

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to help the students to acquire conceptual knowledge of the micro economics and to impart skills for understanding of economic activities.

Course Learning Outcomes: After completing the course students would be able to

CO1: Familiarizes students with micro economics and its application to business.

CO2: Acquires sound knowledge of demand theory and its application.

CO3: Conceptual understanding of production, cost and economies of scales.

CO4: Understand the concept and structure of markets.

UNIT-I

Meaning, nature and scope of economics; Micro economics and Macroeconomics; Nature of demand function: Law of demand, Elasticity of demand – price, income and cross, Measurement methods of price elasticity of demand; Concepts of revenue (marginal and average) and their relationship with elasticity of demand.

UNIT-II

Law of supply and elasticity of supply, Cardinal utility approach; Indifference curve approach – assumption, properties, consumer equilibrium, price, income and substitution effects, limitations

UNIT-III

Production and Cost - Production function: meaning and concepts, law of variable proportions; Isoquants – meaning, properties and producer's equilibrium; Economies and Diseconomies of scale; Law of returns to scale; Cost: concepts, Theories of costs – traditional and modern.

UNIT-IV

Market Structures-Equilibrium of the firm and industry under perfect competition; Price and output determination under monopoly, price discrimination; Price determination under monopolistic competition – Chamberlin's approach, monopolistic competition V/s monopoly

Suggested Readings:

1. Ahuja H.L.: *Business Economics*; S. Chand & Co., New Delhi.
1. *Applications*, McGraw-Hill Education.
2. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
3. Case and Fair, *Principles of Micro Economics*, Pearson Education
4. Maddala G.S. and E. Miller; *Microeconomics: Theory and* N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
2. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
5. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
 For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






B.COM (H) SEMESTER II**BCOM/H/2/AECC2: ENVIRONMENTAL STUDIES****DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: Demonstrate skills in organizing projects for environmental protection and sustainability;

CO2: Analyse various projects and initiatives with respect to ecosystem restoration;

CO3: Describe the environmental issues and their possible repercussions on the planet in the next few decades;

CO4: Summarize the green strategies and policies adopted by various business entities to preserve the environment.

Unit I

Introduction: Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows—material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

Unit II

Environmental Concerns: Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.

Unit III

Green Business: Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

Unit IV

Emerging Trends: Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

Suggested Readings:

1. Basu, M., & Xavier, S. (2016). Fundamentals of Environmental Studies. Cambridge: Cambridge University Press. Basu, R. N. (2000). Environment. University of Calcutta.
2. CSE India. (ND). Understanding EIA. <https://www.cseindia.org/understanding-eia-383>.
3. Enger, E., & Smith, B. (2010). Environmental Science: A Study of Interrelationships, Publisher: McGraw Hill Higher Education.
4. Kumar, S., & Kumar, B. S. (2016). Green Business Management. Hyderabad: Thakur Publishing Pvt. Ltd. Mitra, A. K., & Chakraborty, R. (2016). Introduction to Environmental Studies. Kolkata: Book Syndicate Pvt. Ltd.
5. Winston, A. (2009). Energize Employees with Green Strategy. Boston: Harvard Business School Publishing.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

B.COM (H) SEMESTER II
BCOM/H/2/SEC2: PRAYOJANMOOLAK HINDI
DURATION: 2 HOURS **MAXIMUM MARKS: 50**
(EXTERNAL: 30, INTERNAL: 20)

Course Objective: The objective of this course is to help the students to acquire subjective knowledge of Hindi and to impart skills for understanding the language.

Course Learning Outcomes: After completing the course students would be able:

CO1: To make the learners know the concept of Hindi language.

CO2: To make the learners know about how to write various types of business letters.

CO3: To make the students aware about computer email and internet services.

CO4: To know the various commercial terms in Hindi.

Unit I

प्रयोजनमूलक हिंदी: अर्थ परिभाषा एवं स्वरूप, महत्व, हिंदी भाषा की प्रयोजनीयता

Unit - II

पत्र लेखन : व्यावसायिक पत्र, शिकायत पत्र, सरकारी पत्र, अर्द्ध सरकारी पत्र, परिपत्र, अनुस्मारक

Unit – III

कम्प्यूटर : संरचनात्मक स्वरूप, महत्व, सॉफ्टवेयर, हार्डवेयर ईमेल, इन्टरनेट

Unit - IV

अनुवाद : अर्थ, परिभाषा, स्वरूप, महत्व क्षेत्र, प्रक्रिया, प्रकार हिंदी भाषा में रचित साहित्य का अनुवाद :- कहानी अनुवाद काव्यानुवाद की समस्याएँ ।

यावसायिक शब्दावली :

Suggested Reading:

- The list of specific references including recent books will be announced in the class at the time of launching of the course.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






THIRD SEMESTER

Kundur

A

Boole

Kundur

B.COM (H) SEMESTER III**BCOM/H/3/CC7: BUSINESS ECONOMICS- II****DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to help the students to acquire conceptual knowledge of the macroeconomics and to impart skills for understanding of economic activities.

Course Learning Outcomes After completing the course students would be able to:

CO1: describe the nature and scope of macroeconomics; understand the concept of measurement of national income.

CO2: comprehend the consumption function, investment function, concept of multiplier and principle of acceleration.

CO3: Discuss the concept of Keynesian theory of income- output and employment and inflation.

CO4: Elucidate effects of business cycles, monetary policy and fiscal policy.

UNIT-I

Macro Economics: Nature, scope, concepts and variables; National income: concepts and measurement; Circular flow of income (four sector);

UNIT-II

Consumption function; Investment function; Multiplier: concepts and importance; Principle of acceleration.

UNIT-III

Keynesian theory of income- output and employment, Equilibrium of product and money market using IS-LM approach, Inflation: Meaning, types, causes, effects and remedial measures.

UNIT-IV

Business Cycle: Meaning and phases; Instruments of monetary policy and fiscal policy and their effectiveness.

SUGGESTED READINGS:

1. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
2. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
3. Jhinghan M.L.: *Advanced Economic Theory*, Vrinda Publications, New Delhi.
4. Mankiw, N. Gregory. *Principles of Macroeconomics*, Cengage Learning
5. Oliver J. Blanchard, *Macroeconomics*, Pearson Education
6. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, *Macroeconomic*, McGraw-Hill Education
7. Robert J Gordon, *Macroeconomics*, Pearson Education
8. Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*, McGraw-Hill Education

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






B.COM (H) SEMESTER III
BCOM/H/3/CC8: CORPORATE LAWS

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to impart basic knowledge of corporate law and its provisions.

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

CO1: To make the basic understanding of formation and its types according to Companies Act 2013

CO2: To comprehend and appropriately use the basic legal documents essential for charter of the company

CO3: To understand the procedure of appointment, removal and duties of directors.

CO4: To differentiate varied company processes meetings and decisions.

UNIT I

Characteristics of a company; Lifting of corporate veil; Types of companies including one person company, small company, associate company, dormant company, producer company, association not for profit; illegal association; Formation of company; Promoters and their legal position; Pre incorporation contract and provisional contracts; On-line registration of a company.

UNIT II

Memorandum of association and its alteration; Articles of association and its alteration; Doctrines of constructive notice and indoor management; Prospectus; shelf prospectus and red herring prospectus; Misstatement in prospectus; Issue, allotment and forfeiture of share; Calls on shares; Issue of sweat capital; Employee stock option; Issue of bonus shares; Transfer and transmission of shares, Buyback; Share certificate; D-Mat system.

UNIT III

Classification of directors; Director identification number (DIN); Appointment and Removal of directors; Legal positions; Powers and duties; Key managerial personnel; Managing director; Manager; Committees of board of directors – audit committee, nomination and remuneration committee, stakeholder's relationship committee, corporate social responsibility committee; Prohibition of insider trading.

UNIT IV

Meetings of shareholders and board; Types of meeting; Convening and conduct of meetings; Requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes, postal ballot; Meeting through video conferencing; E-voting.

Suggested Readings:

- 1 Gowar, LCB, *Principles of Modern company Law*, Stevens & Sons, London.
- 2 Hanningan, Brenda, *Company Law*, Oxford University Press, U.K.
- 3 Kuchhal M C, *Corporate Laws*, Shri Mahaveer Book Depot, New Delhi.
- 4 Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
- 5 Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
- 6 Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman's Allied Services (P) Ltd., New Delhi.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
 For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






B.COM (H) SEMESTER III**BCOM/H/3/SEC3: BUSINESS COMMUNICATION****DURATION: 3 HOURS****MAXIMUM MARKS: 50****(EXTERNAL: 30, INTERNAL: 20)**

Course Objective: The objective of this course is to help the students in developing the communication skills in business.

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

CO1: To Familiarize the student regarding the concept of Business communication

CO2: To develop the comprehensive writing skills

CO3: To develop effective listening skills among students

CO4: To promote various modern forms of communication

UNIT I

Business Communication: Meaning, Concept and Process of Communication; Types of Communication; Significance of positive attitude in improving communication.

UNIT II

Writing Skills: Letters of all kinds, Tender notices, Auction notices, Public Notices, Memos and Advertisements relating to sales and marketing; Precise writing; Curriculum vitae; Short formal reports.

UNIT III

Effective Listening: Importance of effective listening, barriers to effective listening, types of effective listening, benefits and use of effective listening skills; Non-verbal communication, group discussion, etc.

UNIT IV

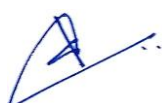
Modern Forms of Communication: E-mails, Fax Messages, Teleconferencing, Audio-Visual Aids and Power-Point Presentations.

SUGGESTED READINGS:

1. Andrews, D. C., & Andrews, W. D. (2003). *Management Communication: A Guide*. Boston: Cengage Learning.
2. Anjali Kalkar, R.B. Suryawanshi, Amlan Jyoti Sengupta, *Textbook of Business Communication*, Hyderabad: Orient Blackswan.
3. Canavor, N. (2012). *Business Writing in the Digital Age*. California: SAGE Publications.
4. Guffey, M. E., & Loewy, D. (2013). *Essentials of Business Communication*. Boston: Cengage Learning.
5. Locker, K., & Kaczmarek, S. (2009). *Business Communication: Building Critical Skills*. New York: McGraw Hill Education.
6. Om P. Juneja & Aarti Mujumdar, *Business Communication*, Ed., Hyderabad: Orient Blackswan.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



FOURTH SEMESTER

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B.COM (H) SEMESTER IV**BCOM/H/4/CC9: INCOME- TAX LAW AND PRACTICE****DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course objective: The objective of this course is to provide basic knowledge and equip the students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Course Learning Outcomes: After completing the course students would be able to:

CO1: Understand the basic concepts in the law of income tax.

CO2: Compute income under the head 'Salaries' and 'Income from House Property' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources.

CO3: Describe the computation of total income tax and its liability.

CO4: Describe the tax authorities and its powers.

UNIT-I

Introduction: Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number; Tax evasion; Tax avoidance. Tax planning and tax management; Basis of Charges: Scope of total income, residence and tax liability; Residential status: Scope of total income on the basis of residential status; Exempted incomes.

UNIT-II

Computation of Income under different heads: Income from Salaries, House property, Profits and gains of business or profession; Capital gains; Income from other sources.

UNIT-III

Clubbing and aggregation of income; Provisions regarding set-off and carry forward of losses; Deductions under section 80C to 80U in computing Total Income, Computation of Total Income: Computation of Total Income and Tax Liability of an Individual and H.U.F; Computation of Total Income and Tax Liability of a Firm and Companies.

UNIT-IV

Income Tax Authorities and their powers; Appeals and Revision; Penalties and Prosecutions. Preparation of Return of Income; Different types of returns; Procedure for Assessment; Deduction of Tax at Source; Advance Payment of Tax; Recovery of Tax and Refund of Tax

SUGGESTED READINGS:

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. Gaur and Narang, *Income Tax Law & Practice*, Kalyani Publishers, Jalandhar.
4. Mehrotra H.C., *Income Tax Law & Account*, Sahitya Bhawan Publications, Agra.
5. Prasad, Bhagwati, *Income Tax Law & Practice*, Wishwan Prakashan, Bhopal.

Important Instructions for the Examiner:

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SEMESTER IV**BCOM/H/4/CC10: ENTREPRENEURSHIP DEVELOPMENT****DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to orient the learner towards entrepreneurship as a career option and to develop creative thinking. Enhances the Entrepreneurial abilities of the students and develops creativity for better functioning of the organisation.

Course Learning Outcomes: After completing the course students would be able to:

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

CO2: Familiarize the students regarding life cycle of a business and environmental factors that affect the success of the business.

CO3: Acquires sound knowledge of feasibility report for gaining strength towards entrepreneurial preferences.

CO4: Understand various dimensions of government support and incentives to managing a business enterprise.

UNIT-I

Entrepreneurship: Meaning, scope, need and significance; Role and functions of entrepreneurship in economic development; Economic, Social and psychological need for entrepreneurship; Characteristics, qualities and pre-requisites of entrepreneur; Methods and procedures to start and expand one's own business.

UNIT-II

Life cycle of a new business and its relationship with the large enterprises; Environmental factors affecting success of a new business; Reasons for the failure and visible problems for business.

UNIT-III

Feasibility study: Preparation of feasibility reports; Economic, technical financial and managerial feasibility of project; Selection of factory location; Demand analysis and market potential measurement; Capital and project costing; Working capital requirement; Sources of finance; Profit and tax planning.

UNIT-IV

Government support and incentives to a new enterprise; Role of government and promotional agencies and institutes in entrepreneurship development programmes.

SUGGESTED READINGS:

1. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
2. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
3. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
4. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
5. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
6. SIDBI Reports on Small Scale Industries Sector.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






B.COM (H) SEMESTER IV
BCOM/H/4/SEC4: EVENT MANAGEMENT

DURATION: 3 HOURS

MAXIMUM MARKS: 50

(EXTERNAL: 30, INTERNAL: 20)

Course Objective: The purpose of this course is to make the students familiar with techniques and skills required for successful organization of special events.

Course Learning Outcomes: After completing the course students would be able to:

- CO1:** Understanding the Concept of Event management
CO2: Understanding the concepts of Leadership and budgets
CO3: Planning and Management of an Event
CO4: Marketing and Promotion of Event.

Unit I

Principles of Event Management; Types of events: Sports, Rallies, Wedding, Festivals, Educational and Corporate events; Developing mission, Establishing Objectives, Preparing event proposal.

Unit II

Leadership Traits and characteristics, Crowd management, Major risks and emergency planning; Event Budget Different types of sponsorships.

Unit III

Purpose, Venue, Timing, Guest list, Invitations, Food & drink, Room dressing, Equipment, Protocols, Dress codes, Staging, Guest of honour, Speakers, Media, Photographers, Podium, Exhibition.

Unit IV

Marketing tools: Advertising and Promotions, Flyers, Posters, Newsletters, Blogs and Tweets; Media tools: Media invitations, Photo-calls, Press Releases, Telecast, Radio interviews; Evaluation: Budget, Cost of event, Return on investment, Media coverage, Feedback.

Suggested Readings:

1. Anton Shone & Bryn Parry, Successful Event Management, Cengage Learning, New Delhi.
2. Chaturvedi Ashutosh, Event management, a professional approach, Global India Publications, New Delhi.
3. Glenn Bowdin, William O'Toole, Johnny Allen, Rob Harris, Ian McDonnell, Events Management, Routledge Publishers, New Delhi.
4. Lynn Van Der Wagen & Brenda R Carlos, Event Management, Pearson, New Delhi.
5. Singh, S. & Kaur, H., *Event Management*, Arihant Publishers, New Delhi.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
 For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






FIFTH SEMESTER









B.COM (H) SEMESTER V
BCOM/H/5/CC11: FINANCIAL MANAGEMENT
DURATION: 3 HOURS **MAXIMUM MARKS: 100**
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to familiarize the students with the principles and practices of financial management.

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

CO1: Enables learning of the basic concept of financial management, investment and capital investment options.

CO2: Provides knowledge of long-term investment decisions, planning and risk of investment projected with it.

CO3: Ensures students learning as to how to take proper financing decisions.

CO4: Aware the students about the available dividend distribution theories and the working capital decisions.

UNIT-I

Financial Management: Nature, Significance, Scope and Objectives of financial management; Functions of finance executive in an organization; Functional areas of financial management; Changing role of financial management in India; Financial planning and forecasting: Its need & importance, drafting a financial plan; Capitalization: Over- capitalization and Under-capitalization; Financial forecasting: meaning, benefits and Techniques of financial forecasting

UNIT-II

Investment Decisions: The Capital Budgeting Process, Cash flow Estimation, 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 – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

UNIT-III

Financing Decisions: Sources of finance- short-term, medium term and long term; Cost of Capital- Estimation of components of cost of capital, Methods for Calculating cost of equity capital, 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: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach), Determinants of capital structure; Operating and financial leverage;

UNIT-IV

Dividend Decisions: Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice, Working Capital Decisions: Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation; Cash management, Receivables management, Inventory management and Payables management

Suggested Readings

1. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
2. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
3. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
4. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
5. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
6. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.

Important Instructions for the Examiner:

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SEMESTER V**BCOM/H/5/CC12: COST ACCOUNTING****DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

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

CO1: Basic understanding of conceptual framework of Cost Accounting.

CO2: Determination of material and labour cost, material and labour cost control and accounting.

CO3: Understanding the classification, allocation, apportionment and absorption of overheads in cost determination. Compute the unit cost, jobs, contract cost and total cost of production and also prepare cost statement.

CO4: Calculate processes and services costing and basic understanding of cost accounting book keeping system and reconciliation of cost and financial account profits.

UNIT-I

Introduction: Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization.

UNIT-II

Elements of Cost: Material and Labour:(a) Materials- Material/inventory control techniques, Accounting and control of purchases, storage and issue of materials, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost, Treatment of Material Losses(b) 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 the 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; Methods of Costing: Unit costing; Job costing; Contract costing.

UNIT-IV

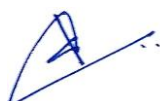
Methods of Costing: Process Costing (process losses, valuation of work in progress, joint and by-products); Operation Costing (only transport); Book Keeping in Cost Accounting: Integral and non-integral systems; Reconciliation of cost and financial accounts

Suggested Reading:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
3. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
4. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
5. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
6. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
7. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

Important Instructions for the Examiner:

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SEMESTER V

BCOM/H/5/SEC5: E- COMMERCE AND ITS APPLICATIONS

DURATION: 3 HOURS

MAXIMUM MARKS: 50

(EXTERNAL: 30, PRACTICAL: 20)

Course Objective: The objective of this course is to enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

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

CO1: Understand the basics of E-commerce, current and emerging business models. Present scenario of e commerce in India.

CO2: Identify the emerging modes of e-payment, familiarize with basic business operations such as online business transactions, sales, marketing, e tailing, online services, online shopping etc. on the web.

CO3: Understand the importance of security, privacy needs and concepts of e commerce and technology solutions.

CO4: Basic understanding of IT Act 2000 and cybercrimes ethical and legal issues of ecommerce.

UNIT-I

Introduction: Electronic Commerce Framework, History, Basics and Tools of E-Commerce, Comparison of Web-based with Traditional Business; Growth of E-Commerce – Present and potential; E-Business: Meaning, Importance, Models Based on the Relationships of Transacting Parties (B2B, B2C, C2C and C2B); Present Status of E-Commerce in India; Technology used in E-commerce.

UNIT-II

E-payment System: Models and methods of E-payments (Debit Card, Credit Card, Smart Cards, e-money), Digital signatures, Payment gateways, Risks involved in E-payments; On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online; E-commerce applications in various industries, online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment}; Online shopping.

UNIT-III

Security and Encryption: Need and concepts, the E-commerce security environment: (Dimensions, definition and scope of security), Security threats in the E-commerce Environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), Technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).

UNIT-IV

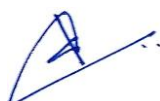
IT Act 2000 and Cyber Crimes: IT Act 2000: Definitions, Digital signature, Electronic Governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.

SUGGESTED READINGS:

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4th Ed., McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning

Important Instructions for the Examiner:

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SIXTH SEMESTER

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SEMESTER VI**BCOM/H/6/CC13 MANAGEMENT ACCOUNTING****DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to impart knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

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

CO1: To include the tools and techniques of management accounting.

CO2: To impart knowledge on capital budgeting and budgetary control.

CO3: To comprehend the knowledge of variance analysis and marginal costing.

CO4: To provide knowledge regarding funds flow and cash flow statement.

UNIT-I

Introduction: Meaning, nature, significance and scope, Tools and techniques of management accounting; Difference between cost accounting and management accounting; Cost control, cost reduction, cost management. Budgeting and budgetary control: Concept of budget and budgetary control, Objectives, Merits, and Limitations, Budget administration, Functional budgets, Fixed and Flexible budgets, Zero base budget, Programme and performance budgets.

UNIT-II

Ratio Analysis: Concepts and Types. Responsibility accounting: Concept, Significance, Types of Responsibility Centres, Divisional performance measurement – Financial measures.

UNIT-III

Standard costing and variance analysis: Concept & significance, Advantages, limitations and applications; Variance analysis – Material, labour. Marginal Costing: Absorption versus variable costing- Distinctive features and income determination; Cost-volume-profit analysis: Break-even analysis-algebraic and graphic methods; Contribution; P/V ratio; Break-even- point; Margin of safety; Angle of incidence; Determination of cost indifference point.

UNIT-IV

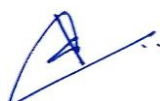
Funds flow statement; Cash flow statement.

SUGGESTED READINGS:

1. Drury, Colin. *Management and Cost Accounting*.
2. Thomson Learning. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*. McGraw Hill.
3. H.V. Jhamb, *Management Accounting*, ANE Books Pvt. Ltd. New Delhi.
4. Horngreen, Charles T., Gary L. Sundem. *Introduction to Management Accounting*. Prentice Hall.
5. Horngreen, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting, A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi. Khan,
6. M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing Co., New Delhi.
7. Lal, Jawahar. *Advanced Management Accounting Text and Cases*. S. Chand & Co., New Delhi.

Important Instructions for the Examiner:

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SEMESTER VI**BCOM/H/6/CC14: CORPORATE GOVERNANCE AND BUSINESS ETHICS****DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to provide basic knowledge of business ethics and values and its relevance in modern context.

Course Learning Outcomes: On Completion of this course, the successful students should be able to:

CO1: Studies business ethics as a reflection of standard of business that either an individual or business.

CO2: Increase the knowledge of principles and theories of Business ethics.

CO3: Understand the concept of corporate governance.

CO4: Attain knowledge of rights of stakeholders and consumers. Also study the protection measures against the employees.

UNIT-I

Introduction to business ethics: the concept, nature and growing significance of ethics in business, ethical principles in business, Ethics in management, Theories of business ethics, Ethical issues in business, business ethics in 21st century.

UNIT-II

Ethics in various functional areas of business: Ethics in finance, ethics in HRM, Ethics in marketing, ethics in production and operation management.

UNIT-III

Evolution of corporate governance; developments in India; regulatory framework of corporate governance in India; SEBI guidelines on corporate governance; reforms in the companies act.

UNIT-IV

Corporate management vs governance; internal constituents of the corporate governance key managerial personnel (KMP) chairman/qualities of a chairman, powers, responsibilities and duties of a chairman.; chief executive officer (CEO), role and responsibilities of the CEO.

Suggested Readings:

1. Andrew Crane Dirk Matten, *Business Ethics (Indian Edition)*, Oxford University Press, New Delhi.
2. Andrew Crane, *Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization*, DIRIC Matteu Oxford University Press, New Delhi.
3. Bhatia S.K., *Business Ethics and Corporate Governance*, Deep & Deep Publications Pvt. Ltd., New Delhi.
4. Michael Blowfield, Alan Murray, *Corporate Responsibility-A Critical Introduction*, Oxford University Press, New Delhi.
5. Garg, Sanjeev and Kedia Mahak, *Corporate Governance and Business Ethics*, Kalyani Publishers, New Delhi.

Important Instructions for the Examiner:

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SEMESTER VI**BCOM/H/6/SEC6: AUDITING AND ASSURANCE****DURATION: 3 HOURS****MAXIMUM MARKS: 50****(EXTERNAL: 30, INTERNAL: 20)**

Course Objective: The objective of this course is to provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

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

CO1: Differentiate between different aspects of auditing.

CO2: Understand the concept of auditing engagement.

CO3: Provide and assimilate information leading internal control and framework of vouching.

CO4: Recognise the essence of company audit.

UNIT-I

Auditing: Concept, Nature and limitations of Auditing; Basic Principles governing an audit; Ethical principles and concept of Auditor's Independence; Relationship of auditing with other disciplines; Auditing and Assurance Standards: Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board in India.

UNIT-II

Auditing engagement: Audit planning, Audit programme; Control of quality of audit work–Delegation and supervision of audit work; Documentation: Audit working papers, Audit files-Permanent and current audit files, Ownership and custody of working papers; Audit evidence: Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.

UNIT-III

Internal Control: Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk; Concept of internal audit; Audit Sampling: Types of sampling, Test checking, Techniques of test checks; Vouching: Meaning, objectives and importance of vouching, vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor and creditor ledgers; Verification of assets and liabilities

UNIT-IV

Company Audit – Audit of Shares, Branch audit, Joint audit, Special audit; Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors; Reporting requirements under the Companies Act, 2013; Audit Report: Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates; Special Areas of Audit: Special features of Cost audit, Tax audit and Management audit; Recent Trends in Auditing

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*. Taxmann Publication
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company
4. Study Material of IPCC, ICAI, New

Important Instructions for the Examiner:

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SEVENTH SEMESTER

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SEMESTER VII
BCOM/H/7/CC15: BUSINESS ANALYTICS
DURATION: 3 HOURS **MAXIMUM MARKS: 100**
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: This course aims to introduce the learners to business intelligence and analytics which includes describing business data, analysing the data using various statistical tools.

Course Learning Outcomes: After completion of the course, the learners will be able to:

CO1: describe skills for computation and aggregation of data using spreadsheet.

CO2: explain data with the help of pivot tables and pivot charts.

CO3: analyse data using R Packages and interpret the results.

CO4: compare Linear Regression Models using spreadsheet & R and interpret the results.

Unit I

Introduction: Data and Data Science; Data analytics and data analysis, Classification of Analytics, Application of analytics in business; Big Data and its characteristics, Applications of Big data. Challenges in data analytics.

Unit II

Data Preparation, Summarisation and Visualisation using spreadsheet Data Preparation and Cleaning, Sort and filter, Conditional formatting, Text to Column, Removing Duplicates, Data Validation, identifying outliers in the data, covariance and correlation matrix, Finding the missing value from data; Summarisation; Visualisation: scatter plots, line charts, histogram, etc., Pivot Tables, pivot charts and interactivedashboards.

Unit III

Getting started with R: Introduction to R, Advantages of R, Installation of R Packages, importing data from spreadsheet files, Commands and Syntax, Packages and Libraries, Data Structures in R-Vectors, Matrices, Arrays, Lists, Factors, Data Frames and Exporting Data.

Unit IV

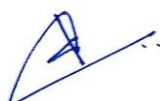
Descriptive Statistics Using R: Data visualisation using charts: histograms, bar charts, box plots, line graphs, scatter plots. etc.; Data description: Measure of Central Tendency, Measure of Dispersion, Relationship between variables: Covariance, Correlation and coefficient of determination. Predictive and

Suggested Readings:

- Alexander, M., Decker, J., & Wehbe, B. (2014). Microsoft Business IntelligenceTools for Spreadsheet Analysis. New Jersey: Wiley.
- Giri, A. & Paul, P. Applied Marketing Analytics: Using SPSS (Modeler,Statistics and AMOS Graphics) PHI Learning
- Kumar, D. U. (2017). Business Analytics: The Science of Data Driven DecisionMaking. New Jersey: Wiley.
- McKee, A. (2003). Textual Analysis: A Beginner's Guide. London: SagePublication.
- Motwani, B. (2019). Data Analytics with R. New Jersey: Wiley.
- North, M. (2012). Data Mining for the masses. Athens, Georgia: Global TextProject.
- Ohri, A (2012). R for Business Analytics, Springer.
- Paul, T. (2011). R Cook book. New York: O Reilly Media.
- Provost, F., & Fawcett, T. (2013). Data Science for Business. New York:O'Reilly Media.

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



SEMESTER VII
BCOM/H/7/CC16 BUSINESS RESEARCH METHODS

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The course aims to inculcate research aptitude among the learners and equip them with knowledge and skills required to successfully undertake various steps in the research process.

Course Learning Outcomes: After completion of the course the learners will be able to:

CO1: Analyse research concepts, its types and steps in the research process.

CO2: Formulate research problem and assimilate various types of research design.

CO3: Create scales, sampling techniques and design data collection tools.

CO4: Get acquainted with various techniques of data analysis and interpretation.

CO5: Prepare a complete research report in appropriate format.

Unit I

Meaning and Scope of Research; Application of research in Business; Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Terminologies of research- Concept, Construct, Variables, Proposition and Hypothesis. Theory and Model; Literature Review and Formulation of Research Question; Philosophies of Research; Induction and Deduction Approach.

Unit II

Research Design- Meaning and Characteristics; Types of Research Design- Exploratory, Descriptive and Experimental. Meaning, Examples and Characteristics of Exploratory Research Design. Methods of Exploratory Research Design. Steps in Exploratory Research. Meaning, Characteristics and Methods of Descriptive Research Design with examples. Meaning and Types of Experimental Research Design.

Unit III

Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio). Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design; Census and Survey Method; Probability and Non- Probability Sampling Techniques; Sample Size Determination.

Unit IV

Data Preparation and Cleaning; Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics; Steps in Hypothesis Testing; Hypothesis Testing- parametric (z test and t test) and non-parametric (chi- square test). Report Writing and Ethics: Types of Reports; Steps in Report Writing; Format and Presentation of Report, Referencing (APA, Chicago manual etc.), Ethics in Business Research.

Suggested Readings:

- Bryman (2020). Business research Methods. Oxford University Press.
- Hair, J.F., Page, M., & Brunsveld, N. (2019). Essentials of Business Research Methods (4th ed.). Routledge. <https://doi.org/10.4324/9780429203374>
- Cooper, D.R. and Schindler, P.S. (2014) Business Research Methods. 12th Edition, McGraw Hill International Edition, New York.
- Mark Saunders: Research Methods for Business: Pearson Education, 2010.
- Mishra (2014). Business Research Methods. Oxford University Press.
- Kothari, B. L. (2007). Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.

Important Instructions for the Examiner:

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 For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






SEMESTER VII
BCOM/H/7/DSE9 GOOD ACADEMIC RESEARCH PRACTICES
DURATION: 3 HOURS **MAXIMUM MARKS: 100**
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to expose students to the concept, importance and academic research practices and publication ethics.

Course Learning Outcomes: After completion of the course the learners will be able:

CO1: To know the concept, nature of Philosophy and ethics;

CO2: To study the publication misconduct practices.

CO3: To describe the publication and publishers.

CO4: To explain the Predatory Publisher and Journals.

Unit-I

Philosophy: Introduction, concept, definition, nature, functions, scope, branches, significance in education and other fields, Research Ethics: definition, human values, moral philosophy. Publication Ethics: Introduction, Definition and significance, Principles of Transparency and best practices in publishing: Standard setting initiatives and guidelines (COPE, WAME etc.), Conflict of interest: Conflict of interest, competing interest,

Unit- II

Publication Misconduct: Concept, definition, types and problem, Redundant Publication: duplicate and overlapping publication, salami slicing, Violation of publication ethics, authorship and contributorship, Identification of publication misconduct, complaints and appeals/fraud from India and abroad.

Unit- III

Publishers and Journal: Journal suggestion tools (JANE, Journal finder, Journal suggester, etc.), Publisher copyright and self-archiving policies (SHERPA/RoMEO), Open access publication and initiatives,

Unit- IV

Predatory Publisher and Journals: Concept, definition, and types, software tool to identify predatory publication developed by SPPU, Plagiarism detection software: Use of plagiarism software viz. Turnitin, UrKund, etc.

Suggested Readings:

- Bird, A. (2006). Philosophy of Science. Routledge.
- <https://www.ugc.ac.in/e-book/Academic%20and%20Research/mobile/index.html>
- https://www.ugc.ac.in/e-book/grap_29092020/mobile/index.html
- Indian National Science Academy (INSA), Ethics in Science Education, Research and Governance (2019), ISBN:978-81-939482-1-7. http://www.insaindia.res.in/pdf/Ethics_Book.pdf
- MacIntyre, Alasdair (1967) A Short History of Ethics. London.
- National Academy of Sciences, National Academy of Engineering and Institute of Medicine. (2009). On Being a Scientist: A Guide to Responsible Conduct in Research: Third Edition. National Academies Press.
- P. Chaddah, (2018) Ethics in Competitive Research: Do not get scooped; do not get plagiarized, ISBN:978 9387480865.

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






SEMESTER VII
BCOM/H/7/DSE10: ACADEMIC WRITING

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to expose students to the concept, importance and academic writing for research.

Course Learning Outcomes: After completion of the course the learners will be able:

CO1: To know the Importance of academic writing;

CO2: To study the Literature management tools and its use.

CO3: To explain the research paper writing and thesis writing.

CO4: To explain the research proposal writing and practice digital writing or develop Open Educational Resources (OER).

Unit-I

Academic and research writing: Introduction; Importance of academic writing; Basic rules of academic writing, English in academic writing I & II; Styles of research writing, Plagiarism: Introduction; Tools for the detection of plagiarism; Avoiding plagiarism, Journal Metrics.

Unit- II

Author Metrics, Literature review: Introduction, Source of literature; Process of literature review, Online literature databases; Literature management tools, Review Paper Writing, I & II

Unit- III

Research Paper Writing I, II, III, Referencing and citation; Submission and; Post submission, Thesis Writing I, II & III, Empirical Study I, II & III, Challenges in Indian research & writing; Team Management (mentor and collaborators), Time Management

Unit- IV

Research Proposal Writing; Abstract/ Conference Paper/ Book/ Book Chapter writing; OERs: basic concept and licenses, Open Educational Resources (OERs) for learning & Research; OERs development I & II.

Suggested Readings:

- Hasa. (2016). Difference Between Academic Writing and General Writing | Features, Choice of Language, Use. Retrieved 9 May 2020, from <https://pediaa.com/difference-between-academic-writing-and-general-writing/>.
- Ling, L. (2009). *Writing an academic essay* [Ebook] (pp. 3-8). National University of Singapore. Retrieved from <http://www.nus.edu.sg/celc/research/books/cwtuc/chapter01.pdf>
- Whitaker, A. (2009). *A Step-by-Step Guide to Writing Academic Papers* [Ebook] (pp. 2-7). Bratislava, Slovakia: City University of Seattle. Retrieved from <http://www.vsm.sk/Curriculum/academicssupport/academicwritingguide.pdf>
- Cooper, D.R. and Schindler, P.S. (2014) *Business Research Methods*. 12th Edition, McGraw Hill International Edition, New York.
- Coyle, William. (1999). *Research Papers*. 11th edition.
- Turabian, K. L. (2007). *A manual for writers of term papers theses, and dissertations*. 7th ed.
- Dees, R. (1993). *Writing the modern research paper*.

Important Instructions for the Examiner:

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 For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






EIGHTH SEMESTER









SEMESTER VIII
BCOM/H/8/CC17: RESEARCH AND PUBLICATION ETHICS
DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to expose students to the concept, importance and dynamics of research ethics

Course Learning Outcomes: After completion of the course the learners will be able:

CO1: To know the concept of Philosophy and ethics;

CO2: To study the ethics in research and its use.

CO3: To describe the publication ethics and its best practices.

CO4: To explain the publication misconduct and identifying.

Unit-I

Philosophy and Ethics: Introduction to Philosophy: definition, nature and scope, concept, branches. Ethics: Definition, moral philosophy, nature of moral judgments and reactions.

Unit-II

Ethics with respect to science and research, Intellectual honesty and research integrity, Scientific misconducts: Falsification, Fabrication and Plagiarism (FFP), Redundant publications: duplicate and overlapping publications, salami slicing, Selective reporting and misrepresentation of data.

Unit-III

Publication ethics: definition, introduction and importance. Best practices/standards setting initiatives and guidelines: COPE, WAME etc., Conflicts of interest

Unit-IV

Publication misconduct: Definition, concept, problems that lead to unethical behaviour and vice versa, types. Violation of publication ethics, authorship and contributor ship. Identification of publication misconduct, complaints and appeals. Predatory publishers and journals

Suggested Readings:

- Bird, A. (2006). Philosophy of Science. Routledge.
- <https://www.ugc.ac.in/e-book/Academic%20and%20Research/mobile/index.html>
- https://www.ugc.ac.in/e-book/grap_29092020/mobile/index.html
- Indian National Science Academy (INSA), Ethics in Science Education, Research and Governance (2019), ISBN:978-81-939482-1-7. http://www.insaindia.res.in/pdf/Ethics_Book.pdf
- MacIntyre, Alasdair (1967) A Short History of Ethics. London.
- National Academy of Sciences, National Academy of Engineering and Institute of Medicine. (2009). On Being a Scientist: A Guide to Responsible Conduct in Research: Third Edition. National Academies Press.
- P. Chaddah, (2018) Ethics in Competitive Research: Do not get scooped; do not get plagiarized, ISBN:978 9387480865

Important Instructions for the Examiner:

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 For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






B.COM (H) SEMESTER VIII**BCOM/H/8/CC18: CONTEMPORARY ISSUES IN BUSINESS ENVIRONMENT****DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to expose students to the concept, importance and dynamics of business environment.

Course Learning Outcomes: After completion of the course the learners will be able to:

CO1: study the concept of business environment and economic planning in current scenario.

CO2: understand the concept of unemployment, inflation and industrial sickness.

CO3: familiarize with role of government in Indian economy.

CO4: aware the students about SEBI, WTO, World Bank, IMF and Multinational Corporations.

UNIT- I

Business Environment: Concept, Components, and importance; Environmental scanning techniques, Economics Systems; Economic Planning, NITI Aayog,

UNIT- II

Problems of growth: Unemployment; Poverty; Regional imbalances; Social Injustice; Inflation; Parallel economy, Industrial Sickness-Meaning, causes, remedial measures, SICA.

UNIT- III

Role of Government in Indian Economy: Monetary and fiscal policy; Industrial policy; Industrial Licensing Policy; Special Economic Zones; Liberalization; Privatization; Globalization.

UNIT- IV

SEBI: Objectives & functions, Export-Import Policy; Foreign Investment and Collaborations; Multinational Corporations; International Economic Institutions: WTO, UNCTAD, World Bank, IMF.

Suggested Readings:

- Aggarwal A.N., *Indian Economy*, Vikas Publishing House, Delhi.
- Dutt R. & Sundharam K.P.M., *Indian Economy*, S. Chand, Delhi.
- Dutt Ruddar: *Economic Reforms in India-A Critique*; S. Chand, New Delhi.
- Khan Farooq A.L., *Business and Society*, S. Chand, Delhi.
- Misra S.K. and Puri V.K., *Indian Economy*, Himalaya Publishing House, New Delhi.
- Sundaram & Black, *the International Business Environment*, Prentice Hall, New Delhi.

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






B.COM (H) SEMESTER VIII
BCOM/H/8/SEC8: INTRODUCTION TO ECONOMETRICS

DURATION: 3 HOURS

MAXIMUM MARKS: 50
(EXTERNAL: 30, INTERNAL: 20)

Course Objective: The course aims to teach students basic econometric applications in business. The course imparts knowledge of understanding linear regression model and its basic assumptions for best unbiased OLS estimators.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: understand the basic theory of econometrics.

CO2: compute ordinary least squares (OLS) estimator.

CO3: conduct hypothesis testing of linear regression models.

CO4: translate the financial problems in to the regression models.

Unit I

Introduction to Econometrics, Application in finance: Simple regression with classical assumptions; Ordinary least square (OLS) estimation, Properties of estimators and Gauss-Markov Theorem - BLUE.

Unit II

Models and Data: Hypothesis Testing: Multiple regression model and Hypothesis testing related to parameters – Simple and joint- Wald test, Use of dummy variables and its application in finance.

Unit III

Financial Models: Modelling financial problems with special characteristics using classical regression models – non-linear relations, Application of moving averages (MA).

Unit IV

Time Series Analysis-Diagnostic Tests: Introduction to univariate time series. Testing of stationarity using Augmented Dickey-Fuller test, Test of normality, Multicollinearity, Serial correlation, and Heteroscedasticity.

Suggested Readings:

- Chris Brooks: Introductory Econometrics for Finance, Cambridge University Press.
- Christopher Dougherty. Introductory Econometrics. Oxford University Press.
- D.N. Gujarati and Sangeetha: Basic Econometrics, Tata McGraw-Hill.
- Pindyck, Robert S. and Daniel L. Rubinfeld Econometric Models and Economic Forecasts Singapore: McGraw Hill.
- Ramanathan, Ramu (2002). Introductory Econometrics with Applications (5th ed.).
- T.M.J.A. Cooray: Applied Time Series – Analysis and Forecasting, Narosa Publications.

Important Instructions for the Examiner:

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B.COM (H) SEMESTER VIII**BCOM/H/8/DSE11: REPORT WRITING AND CITATION STYLES****DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to explore the students regarding the academic report writing and citation styles.

Course Learning Outcomes: After completion of the course the learners will be able to:

CO1: study the academic reports writing and its presentations.

CO2: understand the concept of research paper writing and thesis writing.

CO3: familiarize with role of Academic writing and E-resources.

CO4: aware the students about tool and techniques for report writing and study of various report writing.

UNIT- I

Introduction: Importance of report writing in academics and research. Various kinds of academic and research activities. Necessity of report writing for achievement of academic and research goals. Various kinds of reports / presentations. Characteristics of academic and research reports / presentations.

UNIT- II

Research Paper Writing: Types of research papers, Structure of research papers, Research paper formats, Abstract writing, Methodology, Results and discussions, Different formats for referencing, Ways of communicating a research paper. Thesis Writing: Structure of a thesis, Scope of the work,

UNIT- III

Academic writing and E-resources: Academic Writing: concept, definition and significance, literature and research gap, sources of literature, citation styles (APA, MLA, Chicago, Harvard, Vancouver, IEEE), E-resources (BibTeX, EndNote, RefMan, RefWorks, Open office).

UNIT- IV

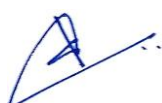
Tools and Techniques: Various word processors, e.g, MS Word, Libre-office, Latex etc. Making effective presentations using Power Point and Beamer, Uses of plagiarism detection tools. Miscellaneous Reports: Writing research proposals, Writings project proposals, Lecture notes, Progress reports, Utilization reports, Scientific reports etc.

Suggested Readings:

- Anne Whitaker (2009) A Step-by-Step Guide to Writing Academic Papers. <https://www.vsm.sk/Curriculum/academicssupport/academicwritingguide.pdf>
- Jordan, R. R. (1999). Academic writing course: Study skills in English (3rd ed.). Harlow, MA: Pearson Education.
- Leki, I. (1998). Academic writing: Exploring processes and strategies. (2nd ed.). Cambridge, England: Cambridge University Press.
- Lester, J. D. (1996). Writing research papers: The City University style manual (8th ed.). New York, NY: Harper Collins.
- Lester, J. D. (1999). Writing research papers: A complete guide (9th ed.). New York, NY: Addison-Wesley Educational Publishers.
- Markham, R., Markham, P., & Waddell, M. (2001). 10 steps in writing the research paper (6th ed.). Happaage, NY: Barron's.
- Gibaldi, Joseph. (2009). MLA handbook for writers of research papers. 7th ed.

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B.COM (H) SEMESTER VIII**BCOM/H/8/DSE12: APPLICATIONS OF PLAGIARISM DETECTION TOOLS****DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to provide the student basic knowledge of plagiarism and its detection tools.

Course Learning Outcomes: After completion of the course the learners will be able to:

CO1: enable the students with plagiarism.

CO2: give the students an understanding of Plagiarism Detection and Proofreading.

CO3: gain knowledge about different tools of plagiarism detection/remover.

CO4: acquaint them to gain an insight into the functioning and role of UGC regulation, 2018.

UNIT- I

Plagiarism: Introduction; type of plagiarism, Tools for the detection of plagiarism; How to avoiding plagiarism, Journal Metrics. Citation: Introduction, meaning, use of citation styles (APA, MLA, Chicago, Harvard, IEEE, Bluebook; OSCOLA, AMA; NLM; Vancouver, APSA,), E-resources (BibTeX, EndNote, RefMan, RefWorks, Open office).

UNIT- II

Plagiarism Detection: Meaning, Scope, Importance, Use of technology in Plagiarism Detection. Proofreading: Meaning, Scope, Importance and role in academic writing.

UNIT- III

Uses of various plagiarism detection/remover tools: Plagiarism Checker X, Grammarly, Copyscape, Ginger, Plagscan, Plagiarisma, Duplichecker, Turnitin Plagiarism Checker, Urkund Plagiarism Checker, iThenticate Plagiarism Detection Software, CopyLeaks Plagiarism Detector, Quetext, PaperRater, Plagium, Plagly.

UNIT- IV

UGC (Promotion of Academic Integrity and Prevention of Plagiarism in Higher Educational Institutions) Regulations, 2018: Objectives, Duties of HEI, Awareness Programs and Trainings, Curbing Plagiarism, Levels of Plagiarism, Detection/Reporting/Handling of Plagiarism, Departmental Academic Integrity Panel (DAIP), Institutional Academic Integrity Panel (IAIP), Penalties.

Suggested Readings:

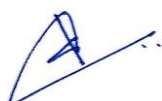
- Ling, L. (2009). *Writing an academic essay* [Ebook] (pp. 3-8). National University of Singapore. Retrieved from <http://www.nus.edu.sg/celc/research/books/cwtuc/chapter01.pdf>
- Whitaker, A. (2009). *A Step-by-Step Guide to Writing Academic Papers* [Ebook] (pp. 2-7). Bratislava, Slovakia: City University of Seattle. Retrieved from <http://www.vsm.sk/Curriculum/academicssupport/academicwritingguide.pdf>
- https://www.ugc.ac.in/pdfnews/7771545_academic-integrity-Regulation2018.pdf
- National Academy of Sciences, National Academy of Engineering and Institute of Medicine. (2009). *On Being a Scientist: A Guide to Responsible Conduct in Research: Third Edition*. National Academies Press.
- Laura Hennessey DeSena (2007) *Preventing Plagiarism: Tips and Techniques*.
- Vibiana Bowman Cvetkovic (2010) *Stop Plagiarism: A Guide To Understanding and Prevention*.

Important Instructions for the Examiner:

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DISCIPLINE SPECIFIC ELECTIVE COURSE

ACCOUNTING AND FINANCE

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SEMESTER III**BCOM/H/3/DSE1/AF: FINANCIAL INSTITUTIONS AND MARKETS****DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to provide the student basic knowledge of financial markets and institutions.

Course Learning Outcomes: After completion of the course the learners will be able to:

CO1: enable the students with Financial Markets and its various segments.

CO2: give the students an understanding of SEBI and RBI

CO3: acquaint them to gain an insight into the functioning and role of Development banks.

CO4: gain knowledge about different types of mutual funds.

UNIT-I

Introduction: Nature and role of financial system and financial markets; Financial system and economic development; An overview of Indian financial system; Financial markets: Money and Capital markets; Money market-meaning, constituents and functions, money market instruments, Recent developments in Indian money market; Capital market- primary and secondary market; government securities market; Industrial securities market; Recent developments in Indian capital market;

UNIT-II

SEBI- Its formation, Role and recent developments; Reserve Bank of India: Organization, management and functions; Credit creation and Credit control; Monetary policy.

UNIT-III

Commercial banks: meaning and functions, Structure and recent developments in commercial banking in India; Development banks: Concept, objectives and functions of development banks; Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI, NABARD and state level development banks.

UNIT-IV

Mutual funds: Concept, types, and regulation of mutual funds (with special reference to SEBI guidelines), Designing and marketing of mutual fund schemes, Appraisal and latest mutual fund schemes in India.

SUGGESTED READINGS:

1. Avdhani: *Investment and Securities Markets in India*, Himalaya Publications, Bombay.
2. Averbach, Robert D: *Money, Banking and Financial Markets*; MacMillan, London.
3. Bhole, L.M.: *Financial Markets and Institutions*, Tata McGraw Hill, Delhi.
4. Ghosh, D: *Banking Policy in India*, Allied Publications, Delhi.
5. Giddy, I.H: *Global Financial Markets*, A.I.T.B.S., Delhi.
6. Khan, M.Y: *Indian Financial System*, Tata McGraw Hill, Delhi.

Important Instructions for the Examiner:

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SEMESTER III**BCOM/H/3/DSE2/AF: COMPUTERISED ACCOUNTING SYSTEM****DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: This course aims to impart the skills needed for recording business transactions and producing final accounts by a non-commerce student using computerised accounting software.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: understand manual and computerised accounting system environments;

CO2: create a structure of a computerised accounting system for a business firm;

CO3: record day to day business transactions in Computerised Accounting System; and

CO4: make necessary adjustments for Goods and Service Tax (GST) while recording business transactions.

Unit I

Introduction to Accounting: meaning, importance and need, its objectives and relevance to business establishments and other organisations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some basic terms: transaction, account, asset, liability, capital, expenditure & expense, income, revenue, gain, profit, surplus, loss, deficit. debit, credit, accounting year, financial year, financial accounting principles.

Unit II

Recording of business transactions and preparation of financial statements. Features of recordable transactions and events; types of accounts: personal account, real account and nominal account; rules for debit and credit; double entry bookkeeping system, journalising transactions; preparation of ledgers; fundamental accounting equation; preparation of Trial Balance; concept of revenue and capital; preparation of Trading and Profit & Loss Account and Balance Sheet manually.

Unit III

Computerised Accounting Systems: Basics of computerised accounting systems; difference between manual and computerised accounting system; overview of available software packages for computerised accounting; 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.

Unit IV

Creating Masters and voucher entry: Creating Accounting Ledgers and Groups: Single create vs. multiple create, creating ledger under a group and entering opening balances

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 features under an existing group,

Suggested Readings:

- Goyal, Bhushan Kumar and Tiwari, H.N. Financial Accounting, Taxmann.
- Monga, J R and Bahadur, R. Financial Accounting: concept and Applications. Scholar Tech Press, New Delhi.
- Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill.
- Sah, R. K. Concept Building Approach to Financial Accounting (2019th ed.). Cengage Learning India Pvt. Ltd.
- Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann.
- Tally ERP 9 Training Guide – 4th Edition. Ashok K Nadhani. Publisher: BPB Publications.
- Tulsian, P C. Financial Accounting, S. Chand. New Delhi.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






SEMESTER IV**BCOM/H/4/DSE3/AF: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT****DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation.

Course Learning Outcomes: After completion of the course the learners will be able to:

CO1: Understand the basics of risk and return associated with investment.

CO2: Develop basic insights about fundamental analysis, technical analysis and efficient market theory.

CO3: Get an insight into portfolio management process and theory.

CO4: Obtain knowledge about different portfolio performance evaluation.

UNIT- I

Investment Analysis: Meaning and Objectives, Investment Alternatives, Return and Risk-Concept and Measurement; Organization and Functioning of Securities Markets- Primary Capital markets, Secondary Financial Markets, Over the Counter Market, Recent Developments in Indian Stock Market.

UNIT- II

Fundamental Analysis: Economy-Industry-Company Analysis; Technical Analysis; Efficient market Theory; Valuation of securities: equity, bonds and convertible securities.

UNIT- III

Portfolio Management- Meaning and Objectives, Portfolio Management Process, Portfolio Theories: Markowitz portfolio Theory, Optimal Portfolio Selection, Sharpe Portfolio Optimization Model.

UNIT- IV

Asset Pricing Theories: Capital Asset Pricing Model, Capital Market Line, Security market Line, Arbitrage Pricing Theory, Portfolio Performance Evaluation-Treynor Measure, Sharpe Measure, Jensen Measure; Future and Options: Call option, Put Option

SUGGESTED READINGS:

1. Bhalla, V.K. *Security Analysis and Portfolio Management*, Sultan Chand, New Delhi.
2. Fischer, Donald E. and Jordon, Ronald J., *Security analysis and Portfolio Management*, Prentice Hall, New Delhi.
3. Fuller, Russell J. and Farrell, James L., *Modern Investments and Security analysis*. McGraw Hill, International Edition (finance Services) New York.
4. Sharpe, William F., Alexander, Gordon J. and Baily, Jafery V.S., *Investments*, Prentice Hall of India, New Delhi.
5. Punithavathy, P: *Security Analysis and Portfolio Management*, Vikas publishing House, New Delhi.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
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SEMESTER IV
BCOM/H/4/DSE4/AF: FINANCIAL STATEMENT ANALYSIS
DURATION: 3 HOURS **MAXIMUM MARKS: 100**
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The course aims to help the learners to analyse accounting and other information incorporated in the corporate annual reports, and to analyse the operating, financial, and structural performance of business firms with the help of appropriate analytical tools.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: Analyse and interpret the quantitative information provided in the Financial Statements of a company;

CO2: Compute and analyse accounting ratios of a company;

CO3: Conduct cash flow analysis.

CO4: Prepare the Analysis of financial statement.

UNIT- I

Introduction to Corporate Financial Statements, Financial/Accounting information contained in the Financial Statements; Meaning, objectives, and limitations of Financial Statement Analysis; Considerations for the economic and financial analysis.

UNIT- II

Techniques of financial statement analysis – Comparative Financial Statements, Common-size Financial Statement, and Trend Analysis. Financial Statement Analysis – II: Meaning, objectives, and classification of Accounting Ratios and Ratio Analysis; Computation and application of accounting ratios for evaluation of performance (Activity and Profitability Analysis), evaluation of financial health (Liquidity, Solvency, and Structural Analysis); and market ratios. EVA analysis. Intra-firm and inter-firm comparison using ratio analysis. DuPont analysis.

UNIT- III

Cash flow analysis: Meaning of Cash Flow; Objectives and Importance of Statement of Cash Flows; Preparation of Statement of Cash Flows as per AS 3 and Ind AS 7.

UNIT- IV

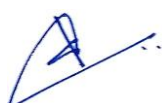
Analysis of financial statement: A Case Study Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spreadsheet, Industry Averages, Growth rates, CAGR, Z-score etc. using the techniques of financial statement analysis.

Suggested Readings:

1. Ahuja, N. L., & Dawar, V. (2015). Financial Accounting and Analysis. New Delhi: Taxmann Publications.
2. Bhattacharjee, Ashish Kumar; Financial Accounting for Business Managers, Prentice Hall of India,
3. Gupta, A. (2018). Financial Accounting for Managers: An Analytical Perspective. Delhi: Pearson Education.
4. Helfert, E. A. (1996). Techniques of Financial Analysis: A Practical Guide to Measuring Business Performance. New York: McGraw Hill Education.
5. Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai
6. Narasimhan, M. S. (2016). Financial Statement and Analysis. Noida, Uttar Pradesh: Cengage Learning India.
7. Soffer, L. C., & Soffer, R. J. (2002). Financial Statement Analysis: A Valuation Approach. London: Pearson Education.
8. Sharma, R. K., & Gupta, S. K. (2016). Management Accounting. Cuttack, Odisha: Kalyani Publishers.

Important Instructions for the Examiner:

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SEMESTER V
BCOM/H/5/DSE5/AF: FINANCIAL SERVICES

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course objective: The objective of this course is to help the students to learn the various financial services and their role in the overall financial system.

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

CO1: Demonstrate an awareness of the current structure and regulation of the Indian financial services, merchant banking and factoring.

CO2: Describe the functioning of venture capital industries; access the credit rating process methodology.

CO3: Understanding the concept of leasing and functioning of mutual fund.

CO4: Develop understanding of book building mechanism and analyse the credit card business in India.

UNIT- I

Financial Services: Concept, Nature, Types and Scope of Financial Services, Regulatory Frame Work of Financial Services, Growth of Financial Services in India; Merchant Banking: Meaning, Types, Responsibilities of Merchant Bankers, Role of Merchant Bankers in Issue Management, Regulation of Merchant Banking in India; Factoring: Meaning, Characteristics and Types of Factoring arrangements, Factoring in India, Factoring vs. Forfeiting.

UNIT-II

Venture Capital: Meaning, Modes of Financing, Growth of Venture Capital in India; Credit Rating: Meaning and types; Benefits of Credit rating to investors and companies, Credit Rating Agencies- Objectives and Functions.

UNIT-III

Leasing: Concept, Classification, Evaluation of Leasing Option Vs. Borrowing; Mutual Funds: Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India.

UNIT-IV

Securitization: Concept, Mode, Mechanism and Beneficiaries of Securitization, Securitization in India; Book Building: Concept and Mechanism of Book Building, Significance and Benefits of Book Building; Credit Cards: Concept and Significance, Types of Credit Cards, Credit card Business in India

SUGGESTED READINGS:

1. Bhole & Mahakud, *Financial Institutions and Market*, TMH, New Delhi
2. V.A. Avadhani, *Marketing of Financial Services*, Himalayas Publishers, Mumbai
3. DK Murthy, and Venugopal, *Indian Financial System*, IK Int Pub House
4. Anthony Saunders and MM Cornett, *Fin Markets & Institutions*, TMH, New Delhi
5. Punithavath Pandian, *Financial Markets and Services*, Vikas, New Delhi
6. Vasanth Desai, *Financial Markets & Financial Services*, Himalaya, Mumbai

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
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SEMESTER V**BCOM/H/5/DSE6/AF: ADVANCED CORPORATE ACCOUNTING****DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objectives: The course aims to help the learners to acquire advanced knowledge of corporate accounting and to learn the techniques of preparing accounts and statements under various corporate situations under the Companies Act, 2013.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: Prepare consolidated balance sheet of holding company with one subsidiary;

CO2: Make accounting entries related to winding up of a company;

CO3: Prepare financial statements of banking companies and insurance companies;

CO4: Provide services to corporate investors in preparing necessary accounts relating to investment in securities.

Unit I

Accounts of Holding Company: Concept and meaning of different terms: holding company, subsidiary company, pre-acquisition profit/loss, post-acquisition profit/loss, minority interest/non-controlling interest; cost of control/Goodwill or gain on bargain purchase. Meaning and need for consolidation of financial statements; Preparation of consolidated financial statements as per AS 21/Ind AS 110 (with one subsidiary company).

Unit II

Winding up of a Company: Meaning and modes of winding up; Types of winding up; Procedures of winding up; Contributories; Preferential payments; Voluntary winding up; Preparation of Liquidator's Final Statement of Account; Preparation of Statement of Affairs.

Unit III

Accounts of Banking Companies: Statutory books to be maintained; Special features of Bank book keeping; Advances – its classification and provisions to be made against advances; Rebate on Bills Discounted, Income recognition; Preparation and presentation of Financial Statements using appropriate software.

Unit IV

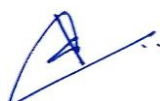
Accounts of Insurance Companies: Books maintained by a life insurance companies and general insurance companies. Accounts of Life insurance company – Revenue Account and Profit and loss Account and ascertainment of profit under Life insurance business; preparation of Balance Sheet using appropriate software; Accounts of general insurance business – Revenue Account, Profit and Loss Account, and Balance Sheet using appropriate software.

Suggested Readings:

- Dam, B. B., & Gautam, H. C. (2019). *Advanced Corporate Accounting*, Gayatri Publications Guwahati.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2009). *Corporate Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Monga, J. R. (2019). *Fundamentals of Corporate Accounting*. New Delhi: Scholar Tech Press.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts*. Vol.-I. New Delhi: S. Chand Publishing.
- Mukherjee, A., & Hanif, M. (2005). *Corporate Accounting*. New Delhi: Tata McGraw Hill Education.
- Sehgal, A. (2011). *Fundamentals of Corporate Accounting*. New Delhi: Taxmann Publications.
- Tulsian, P. C., & Tulsian, B. (2010). *Corporate Accounting*. New Delhi: S.Chand Publishing.

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SEMESTER VI
BCOM/H/6/DSE7/AF: PROJECT MANAGEMENT

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

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

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: Explain the concept and attributes of projects, project management system, process and its principles;

CO2: Perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further understand tax and legal aspects of a project;

CO3: Develop schedule for a specific project and its appraisal using various techniques;

CO4: Calculate project duration and assess project cost.

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

Project Planning Techniques: Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management. Project Risk and Performance Assessment: Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

Suggested Readings:

- Chandra. P. (2019). *Projects: Planning, Analysis, Selection, Financing, Implementation and Review*. New Delhi: Tata McGraw Hill.
- Gido, J., & Clements, J. P. (2015). *Project Management*. New Delhi: Cengage Learning Pvt. Ltd.
- Gray, C. F., Larson, E. W., & Desai, G. V. (2014). *Project Management: The Managerial Process*. New Delhi: Tata McGraw Hill.
- Khatua, S. (2011). *Project Management and Appraisal*. Oxford: Oxford Press University.

Important Instructions for the Examiner:

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SEMESTER VI

BCOM/H/6/DSE8/AF: INTERNATIONAL FINANCIAL REPORTING STANDARDS
DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to provide knowledge about financial reporting standards adopted for preparing financial statements.

Course Learning Outcomes: After completion of the course the learners will be able:

CO1: To study the accounting standards and the financial reporting standards.

CO2: To make the learners aware about the corporate financial reporting, interim and segment reporting.

CO3: To help the learners to study the valuation concepts and needs

CO4: To familiarize the learners with the various developments in the field of financial reporting.

UNIT-I

Accounting Standards; Accounting standards interpretations and guidance notes on various accounting aspects issued by ICAI and their applications: an overview of international accounting Standards (IAS); International financial reporting standards (IFRS).

UNIT-II

Corporate financial reporting- Issues and problems with special reference to published financial statements; Interim reporting; Segment reporting and social reporting

UNIT-III

Valuation: Concept and Need, Valuation of tangible fixed assets, Valuation of intangibles, Valuation of liabilities, Valuation of shares, Valuation of business.

UNIT-IV

Developments in financial reporting: Value added statement, Economic value added, Market value added, and Shareholders value added.

SUGGESTED READINGS:

1. Ghosh, T.P., *Indian Accounting Standards and IFRS*
2. International Financial Reporting Standards (IFRSs) - Taxmann Publications P Ltd.
3. S.P Jain and K.L Narang, *Indian Accounting Standards*, Kalyani Publishers.
4. The IFRS Manual of Accounting authored by the UK Accounting Consulting Services team of Price water house Coopers LLP and published by CCH.
5. Wiley IFRS 2008: Interpretation and Application of International Accounting and Financial Reporting Standards 2008 by Eva K. Jermakowicz
6. Wiley IFRS: Practical implementation guide and workbook by Abbas AliMirza, Graham J. Holt and Magnus Orrell

Important Instructions for the Examiner:

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INTERNATIONAL BUSINESS

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BCOM/H/3/DSE1/IB: AN INTRODUCTION TO INTERNATIONAL BUSINESS**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to familiarise the students with the concepts, importance and dynamics of international business.

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

CO1: To study the concept of international business and the impact of globalization in the world economy.

CO2: To familiarise the learners regarding the various theories of international trade and to know about the various international organisations and the arrangements.

CO3: To know about the regional economic cooperation and the financial environment.

CO4: To make the learners aware about the foreign trade promotional measures and organizations in India.

UNIT- I

Introduction to International Business: Globalization and its growing importance in world economy, Impact of globalization; International business contrasted with domestic business; Complexities of international business; Modes of entry into international markets; International Business Environment: National and foreign environments and their components—economic, cultural and political—legal environments, Global trading environment; Recent trends in world trade in goods and services: Trends in India's foreign trade.

UNIT- II

Theories of International Trade: 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.

UNIT-III

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

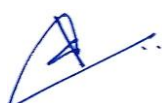
Foreign Trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export- oriented units (EOUs); Measures for promoting foreign investments into and from India

Suggested Readings:

1. Charles, W.L. Hill and Jain, Kumar, Arun, "*International Business*", 6/e, 2008, Tata McGraw–Hill, New Delhi.
2. Paul, J., "*International Business*", 5/e, 2011, Prentice Hall of India Ltd, New Delhi.
3. RBI. Report on Currency & Finance, Various issues.
4. Bennett, R., "*International Business*", 2/e, 2008, Pearson Education.
5. Griffin, R. W. and Pustay, M.W., "*International Business*", 2009, Prentice Hall.
6. Michael R. Czinkota. et al., "*International Business*", 2002, Fortforth: The Dryden Press.

Important Instructions for the Examiner:

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BCOM/H/3/DSE2/IB: FOREIGN TRADE POLICIES AND MANAGEMENT**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The purpose of this course is to familiarize students with policy, procedures and documentation relating to foreign trade operations, and to train them to handle the export-import business.

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

CO1: To study the role of exports & import and foreign exchange regulations.

CO2: To describe the institutional support and trade promotions.

CO3: To know about the Foreign Trade Financing and Insurance.

CO4: To make the learners aware about the Imports and export Procedure in India and Export promotions.

UNIT-I

Introduction: Preliminaries for starting exports, Registration of exporters, IEC Number, Processing of Export Order, Role of Exports and Imports in Indian Economy, Export-Import Policy of India, Foreign Exchange Regulations, Quality control and pre-shipment inspection, International Trading Environment, India's Foreign Trade.

UNIT-II

Institutional Support: Export Promotion Councils, Commodity Boards and Product Development Authorities; Support Organizations and Services – IIFT, ITPO, Export Inspection Agencies; Indian Council of Arbitration; FIEO, Commercial Representatives Abroad; State Governments and their Role in Trade Promotion.

UNIT-III

Foreign Trade Financing and Insurance: Arranging Finance for Exports Pre-shipment Finance, Post-shipment finance, External commercial borrowings (ECB), Exim bank finance, Letter of credit (LC), Types of LC, Export Credit and Guarantee Corporation (ECGC), Marine Insurance.

UNIT-IV

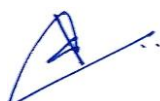
Imports Procedure: Import Licensing Policy, Actual User Licensing, Replenishment Licensing, Import-Export pass book Capital goods licensing, Import Management in a Developing Economy; Import procurement methods, Imports financing, Purchase contract, Import under counter trade, Monitoring and follow-up of Import contracts. Export Promotion: Financial and fiscal incentives provided by government and foreign exchange facilities provided by RBI and EXIM Bank, Institutional support from Government, Duty Exemption Schemes, Export Promotion Capital Goods Schemes, Special Economic Zones etc.

SUGGESTED READINGS:

1. Mahajan, M.I.: A Guide on Export Policy Procedure and Documentation, Snow White Publications (P) Ltd., Mumbai.
2. Government of India: Handbook of procedures, Import and Export Promotion, New Delhi.
3. Rathore and Jain: International Marketing, Himalaya Publishing House, New Delhi.
4. Verma, M.L.: International Trade, Vikas Publishing House
5. Varshney R.L. and B. Bhattacharya: International Marketing Management, New Delhi, Sultan Chand.
6. International Trade & Export Management by Francis Cherrunilam, Himalaya Publishing House.

Important Instructions for the Examiner:

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BCOM/H/4/DSE3/IB: INTERNATIONAL TRADE AND PUBLIC FINANCE**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to provide knowledge of basic aspects of insurance and financial marketing.

Course Learning Outcomes: After completion of this course, learners will be able to:

CO1: Ensures students learning about the concept of money.

CO2: Aware the students about supply of money.

CO3: Enables learning of monetary policy.

CO4: Discuss about functions of central banking.

UNIT I

Money: Definition, Functions, Significance and Classification; Role of Money in Different Economies – Capitalist, Socialist and Mixed. Demand for and Supply of Money: Demand for Money: Concept, Approaches: Classical, Keynesian, Portfolio Balance and Wealth Adjustment.

UNIT II

Supply of Money: Concept, Approaches: Conventional, Chicago, Gurley – Shaw and the RBI Approach., Value of Money: Meaning and Determination – Quantity Theory of Money – Cash Transaction Approach; Cash Balance Approach, Real Balance Approach and Income – Expenditure Theory.

UNIT III

Monetary Policy: Meaning, Objectives, Suitable Monetary Policy for a Developing Country like India, Instruments of Monetary Policy. Banking: Definition, Functions, Significance and Types of Banks, Banking Operations, Process and Limits of Credit Creation.

UNIT IV

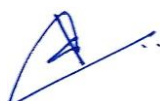
Central Banking: Functions of Central Bank, Objectives and Methods of Credit Control (with special reference to RBI), International Trade: Features and Role; Balance of Trade and Balance of Payments.

Suggested Readings:

1. D. M. Mithai: Money Banking, International Trade & Public Finance; HPH, Mumbai
2. Hari Gopal Das: Money Banking and Foreign Exchange: Sharda Pustak Bhawan, Allahabad
3. Singh R. K. & Singh Amit: Mudra Banking Aur Antarrastriya Vyapar; Astha Pub., Allahabad

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



BCOM/H/4/DSE4/IB: EXPORT IMPORT PROCEDURES AND DOCUMENTATION
DURATION: 3 HOURS **MAXIMUM MARKS: 100**
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The aim of the course is to acquaint the students with the export-import procedures, documentation and logistics.

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

CO1: Familiarizes students with the concept of export import procedures and documentation.

CO2: Conceptual understanding of import order processing.

CO3: Acquires sound knowledge of official machinery for trade procedures and documentation.

CO4: Familiarizes students with major export promotion schemes in India.

UNIT I

Introduction: Meaning, Nature and Significance of Export Import Procedures and Documentation in International Trade; Procedures and Documentation as Trade Barriers; Export Strategy; Import Strategy; Third Party Intermediaries.

UNIT II

Official Machinery for Trade Procedures and Documentation; Export Order Processing: Registration of Exporters; Export Contract; Export Price Quotations; Main Export Documents; Role of Forwarding Agents; Cargo Insurance and Claim Procedure.

UNIT III

Import Order Processing: Registration of Importers; Import Contract; Import Price Quotations; Import Documents; Methods of Payment in International Trade: Collection of Export Bills; UCPDC Guidelines; Realization of Export Proceeds; Provisions of RBI's Exchange Control Manual; Pre-shipment and Post-Shipment Finance.

UNIT IV

Major Export Promotion Schemes in India: EPCG, Duty Exemption Scheme; DPEB Scheme; Facility for Deemed Exports; EPC; Commodity Boards; Role of EXIM Bank and ECGC; WTO Provisions regarding Export Import.

Suggested Readings:

1. Bhalla, V. K. and Ramu S. Shiva, International Business: Environment and Management, Anmol Publication, New Delhi.
2. Daniel and Radebaugh, International Business, Pearson Education, New Delhi.
3. Edward, G. Hinkelman, International Trade Documentation, University Science Press, New Delhi.
4. Jitendra, M. D., Export Procedures and Documentations, Rajat Publications, New Delhi.
5. Shukla, Shyam, International Business, Excel Books, New Delhi.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
 For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

BCOM/H/5/DSE5/IB: INTERNATIONAL MARKETING RESEARCH**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of the paper is to acquaint the students with the tools and techniques of international marketing research so as to develop a rational marketing strategy in the area of international trade.

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

CO1: Familiarizes students with the concept of international marketing information system.

CO2: Conceptual understanding of questionnaire preparation and data collection.

CO3: Acquires sound knowledge of marketing research process.

CO4: Discuss cross-cultural consumer research

UNIT I

Introduction: Nature and scope of marketing research; marketing research in international context-importance, complexities and issues; Organizational framework for international marketing research; International Marketing Information System (IMIS)

UNIT II

Marketing Research Process: An overview; problem identification and definition; Preparing research proposal; Exploratory, descriptive and experimental research designs; international secondary data sources; Primary data collection methods and complexities of data collection in international marketing research; Online data sources and research.

UNIT III

Multi-country Data Analysis and Interpretation: Data editing and coding preliminary data analysis, Univariate and multivariate data analysis techniques-Discriminate analysis, factor and conjoint analysis: (including application software). Issues in multi-country data analysis-Data comparability and validity problems; Report preparation and presentation.

UNIT IV

Cross-cultural Consumer research: Attitude measurement and scaling techniques; Product research; Advertising research; International market opportunity analysis; Ethical issues in international marketing research.

Suggested Readings:

1. Aaker, David A, V. Kumar Arki George S Day, Marketing Research, John Wiley and Son.
2. Douglas, S.P. and C. C. Samuel, International Marketing Research, Prentice Hall of India Private Ltd., New Delhi
3. Kumar, V. International Marketing Research, Prentice Hall.
4. Malhotra, Naresh K., International Marketing Research- An Applied Orientation, Pearson.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






BCOM/H/5/DSE6/IB: INTERNATIONAL BUSINESS ENVIRONMENT**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to impart knowledge about international business environment and trade theories.

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

CO1: To make the learners aware about international business concepts.

CO2: To impart knowledge on trade theories and balance of payment.

CO3: To comprehend the knowledge of multilateral economic institutions.

CO4: To provide knowledge regarding contemporary issues in international business environment.

UNIT-I

International Business: Concept and Types; Types of Environments- Economic, Political, Social, Technological and Cultural Environment; Recent World Trade and Foreign Investment.

UNIT-II

Trade Theories; Balance of Payments; Tariff and Non-Tariff Barriers; Regional Blocks: SAARC, ASEAN, EU, NAFTA, IFC, IDA and ADB.

UNIT-III

Multilateral Economic Institutions - IMF, World Bank, WTO, UNCTAD, Euro-Currency Market; Licensing; Joint Ventures; Foreign Direct Investment (FDI) and MNCs.

UNIT-IV

Contemporary Issues in International Business Environment: Negotiating an International Business; Multilateral Settlements, External Relations Approach and World Financial Environment.

SUGGESTED READINGS:

1. Bhalla, V. K., and Shivaram, *International Business Environment and Business*, Anmol Publications, New Delhi.
2. Black and Sundaram, *International Business Environment*, Excel Books, New Delhi.
3. Charles W. Hill, *International Business*, Tata McGraw Hill, New Delhi.
4. Daniels, John and Lee H., *Globalization and Business*, Prentice Hall of India, New Delhi.
5. Daniels, John and Redebaugh, Lee, *International Business Environment and Operations*, PHI, New Delhi.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






BCOM/H/6/DSE7/IB: INTERNATIONAL RETAIL MANAGEMENT**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The aim of this course is to explain the basic expressions and theoretical background of retailing, and to provide students with experience from the field of retailing in international environment with the stress on retail strategies and their application by individual companies under particular conditions.

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

CO1: To make the learners aware about international retailing.

CO2: To impart knowledge on international retailing strategies.

CO3: To comprehend the knowledge of store layout, design and visual merchandizing.

CO4: To provide knowledge regarding merchandize assortment.

UNIT-I

Overview of International Retailing: Retailing defined, functions of retailing, theories, models and formats in international retailing. Drivers and challenges for global retail industry, Strategic international retail expansion (SIRE)

UNIT-II

International Retailing strategies: Forms of entry in international market, multi-country competition and global competition, cross market subsidization, post entry and exit strategies, location strategies.

UNIT-III

Store layout, design and visual merchandizing: Importance of design, objectives of store layout, types of store layout, space management, fixtures, flooring and ceiling, lighting, colour, sign ages, music, scent in international context.

UNIT-IV

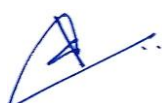
Merchandize Assortment: Concept of private Label, Category Management – Concept, role of the Category Captain, Category Management Business Process, Assortment Planning Process. Study of Retail Practices of a few developed, developing and under-developed countries.

SUGGESTED READINGS

1. Margaret Bruce, Christopher Moore and Grete Birtwistle: International Retail Marketing – A Case Study Approach Butterworth-Heinemann
2. Masao Mukoyama, John Dawson, Roy Larke and Masao Mukoyama: Strategic Issues in, International Retailing: Concepts and Cases, Taylor & Francis
3. John Fernie, Suzanne Fernie and Christopher Moore: Principles of Retailing, Butterworth-, Heinemann
4. Barry Berman and Joel R Evans: Retail Management: A Strategic Approach, Pearson Education
5. Roger Cox and Paul Brittain: Retailing: An Introduction, Pearson Education Limited
6. Swapana Pradhan: Retailing Management, Tata McGraw-Hill
7. Dravid Gilbert: Retail Marketing Management, Pearson Education
8. George H. Lucas, Jr., Robert P. Bush and Larry G. Gresham: Retailing, Houghton, Mifflin in Boston
J. Lamba: The Art of Retailing, Tata McGraw-Hill

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



BCOM/H/6/DSE8/IB: FOREIGN EXCHANGE MANAGEMENT**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to provide knowledge about functioning of Foreign Exchange Markets and International Financial Institutions.

Learning Outcomes: After completion of the course the learners will be able to:

CO1: Analyse the nature and functioning of foreign exchange markets.

CO2: Develop insights on evolution of exchange rates systems.

CO3: Understand the mechanism of letter of credit in foreign exchange dealings.

CO4: Gain knowledge about different international financial institutions, their objectives, structure, functioning, etc.

UNIT-I

Foreign Exchange and Markets: Introduction, Meaning, Features, Structure, Functions, Classification, Participants in Foreign Exchange Market; Settlement of Transactions (EFT Mechanism): SWIFT, CHIPS, CHAPS; Transactions in Interbank Market: Spot transactions, Forward transactions, Swap Transactions, Non-deliverable Forwards; Quotations in Interbank Market: Two-way Quotation, Direct and Indirect Quotation, American and European Quotation.

UNIT-II

Concept and application of convertibility: Convertibility, Full convertibility & partial convertibility, Non-Convertible Currency, Current Account Convertibility-Introduction, Components of Current Account; Capital Account Convertibility. Evolution of Exchange Rate System; International Monetary System-Gold Standard, Inter War Years, The Bretton Woods System, The Flexible Exchange Rate Regime; Pre - Shipment Finance- (Packing Credit Advances, Pre shipment credit in foreign currency, Advance against duty drawback); Post Shipment Finance- Introduction and Classification.

UNIT-III

Meaning and Mechanism of Letter of Credit; Types of Foreign exchange A/CS: NOSTRO, VOSTRO, NRI- (NRO, NRE, and FCNR), EEFC; Foreign exchange regulations in India: FERA (Foreign Exchange Regulation Act), FERA to FEMA, Foreign Exchange Management Act (FEMA): Evolution, Need, Salient features, administrative set-up, Prohibited Transactions, Difference between FERA and FEMA.

UNIT-IV

International Financial Institutions: International Monetary Fund (IMF), International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), Asian Development Bank (ADB).

SUGGESTED READINGS:

1. Apte, P.G: *International Financial Management*, Tata McGraw Hill, New Delhi,
2. Buckley, Adrian: *Multinational Finance*, Prentice Hall, New Delhi.
3. David F. Derosa, *Managing Foreign Exchange Risk*, IRWIN Professional publishing
4. Eitman, D.K. and A.I Stenehill: *Multinational Business Cash Finance*, Addison Wesley, New York.
5. FEMA Manual by Taxmann Publishers

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






MARKETING AND HUMAN RESOURCE MANAGEMENT



BCOM/H/3/DSE1/MH: MARKETING MANAGEMENT**DURATION: 3 HOURS****MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)**

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

Course Learning Outcomes: After completion of the course, learners will be able:

CO1: To familiarize the learners regarding the concept of marketing its scope and its importance.

CO2: To study the concept of market segmentation, targeting and positioning.

CO3: To know the various Pricing strategies and Policies.

CO4: To make the students aware of the various Promotional tools and communication process make the students know the concepts of Service, Rural and Green marketing.

UNIT -I

Introduction: Nature, Scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix; Marketing environment: Concept, Importance and Components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal); Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

UNIT-II

Market segmentation: Concept, Importance and bases; Target market selection; Positioning: concept, importance and bases; Product differentiation vs. market segmentation; Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

UNIT -III

Pricing: Significance, Factors affecting price of a product; Pricing policies and strategies; Distribution Channels and Physical Distribution: Channels of distribution - Meaning and Importance; Types of distribution channels, Functions of middle man, Factors affecting choice of distribution channel; Wholesaling and retailing: Types of Retailers; E-tailing, Physical Distribution.

UNIT -IV

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

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
6. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

BCOM/H/3/DSE2/MH: HUMAN RESOURCE MANAGEMENT**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

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

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

CO1: To study the concept of Human resource management and to understand its relevance in the organization.

CO2: To develop necessary skills and acquisition of human resources.

CO3: To familiarize the students regarding the appraisal of employees and their job changes like transfer promotion and demotion.

CO4: To aware the students regarding the health and safety of the employees and their social security and the relationship of the employer and employee.

UNIT-I

Introduction: Human Resource Management- Introduction, Meaning and Definitions, Brief History, Nature, Functions, Importance and Limitations of HRM, Contemporary Challenges in HRM; Human Resource Information System; Human Resource Planning- Introduction, Definitions, Features, Need for HR Planning, Objectives, Process, Factors affecting HR Planning, Types, Benefits, Problems in HR Planning and Ways for Effective HR Planning.

UNIT-II

Acquisition of Human Resource: Job analysis, Job description and Job specification; Recruitment – Concept and sources; Selection – Concept and process, test and interview; Placement and Induction; Training and Development: Concept and Importance, Identifying Training and Development Needs, Designing Training Programmes, Role-Specific and Competency-Based Training, Evaluating Training Effectiveness, Training Process Outsourcing; Management Development; Career Development.

UNIT-III

Performance Appraisal: Nature, objectives and importance; Modern techniques of performance appraisal; Potential appraisal and employee counselling; Job changes - transfers and promotions; Compensation: concept and policies; job evaluation; Methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

UNIT-IV

Maintenance: Employee health and safety; Employee welfare; Social security; Employer-Employee relations- and overview; Grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

SUGGESTED READINGS:

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
4. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
5. Biswajeet Pattanayak, *Human Resource Management*, PHI Learning

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






BCOM/H/4/DSE3/MH: ADVERTISING MANAGEMENT**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to familiarize the students with advertising aspects and different approaches.

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

CO1: to make the students aware of the Advertising, its types and communication Process.

CO2: to familiarise the learners regarding the various Media decisions and the Internet.

CO3: to help the students to develop the creative aspects of advertising and its appeals.

CO4: to make the learners aware of the roles of advertising agency and consumer behaviour.

UNIT-I

Introduction: Meaning, nature and importance of advertising, Types of advertising; Advertising objectives; Communication Process, Advertising as a tool of communication; Audience analysis; Setting of advertising budget: Determinants and major methods.

UNIT-II

Media Decisions: Major media types - their characteristics, Internet as an advertising media, Merits and demerits; Factors influencing media choice; Media selection; Media scheduling; Advertising through the Internet-media devices.

UNIT-III

Message Development: Creative aspects of Advertising- Advertising appeals, copy writing, Headlines, illustrations and message; Advertising appeals- preparing ads for different media; Measuring Advertising Effectiveness: Evaluating communication and sales effects, Pre- and Post-testing techniques

UNIT- IV

Advertising Agency: Role, types and selection of advertising agency; Advertising and consumer behaviour; Social, ethical and legal aspects of advertising in India.

Suggested Readings:

1. George E Belch, Michael A Belch, Keyoor Purani, *Advertising and Promotion: An Integrated Marketing Communications Perspective (SIE)*, McGraw Hill Education
2. Burnett, Wells, and Moriatty. *Advertising: Principles and Practice*. 5th ed. Prentice Hall of India, New Delhi.
3. Batra, Myers and Aakers. *Advertising Management*. PHI Learning.
4. Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. Cengage Learning.
5. Sharma, Kavita. *Advertising: Planning and Decision Making*, Taxmann Publications
6. Jaishree Jethwaney and Shruti Jain, *Advertising Management*, Oxford University Press
7. Chunawala and Sethia, *Advertising*, Himalaya Publishing House
8. Ruchi Gupta, *Advertising*, S. Chand & Co.
9. O'Guinn, *Advertising and Promotion: An Integrated Brand Approach*, Cengage Learning.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

BCOM/H/4/DSE4/MH: ORGANIZATIONAL BEHAVIOUR**DURATION: 3 HOURS****MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to develop a theoretical understanding among students about the structure and behaviour of organization as it develops over time.

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

CO1: Aware the students regarding Organisational behaviour and its significance to the business unit.

CO2: Develops perception and emotion of organization behaviour and enhances stress management amongst the students.

CO3: To create understanding regarding the Group Dynamics.

CO4: Creates understanding of the practical application of organizational culture and climate.

UNIT-I

Introduction: Organization Behaviour- Concepts and Significance; Human Relations and Organizational Behaviour; Historical Development of Organizational Behaviour; Industrial Revolution; Scientific Management; The Human Relations Movements; Hawthorne Studies; Meaning and Definitions of Organizational Behaviour; Features of OB; Basic Assumptions; Contributing Disciplines to OB; Emergence of HR and OB; Approaches to Organization Behaviour- Classical Approach, Neo-Classical, Modern approach; Scope of OB; Nature/Fundamental concepts of OB; Nature of People; Nature of Organizations; Determinants of Organization Behaviour; Significance of OB; Criticism. Personality- Type A and B, Big Five personality types, Factors influencing personality;

UNIT-II

Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, perceptual errors and distortions, Emotional Intelligence, Stress Management- Learning Objectives, Introduction, Definitions, Different Types of Stress, Symptoms of Stress or Stress Responses, Physiological, Behavioural, Nature of Stress and Job Performance, Causes of Stress, Individual Stressors, Group Stressors, Organizational Stressors, Extra-Organizational Stressors, Overcoming Stress- Individual Strategies, Organizational Strategies; Job Related Causes of Stress.

UNIT-III

Group Dynamics: Meaning; Components of Group Dynamics; Group Norms; Group Role; Group Status; Group Size; Group Leadership; Group Composition; Proxemics and Group Dynamics; Group Cohesiveness; Determinants of Cohesiveness; Consequences of Group Cohesiveness; Relationship between Group Cohesiveness and Productivity. Transactional Analysis: Introduction; Concept of TA; Scope of Transactional Analysis; Analysis of Self-Awareness; Analysis of Ego States; Analysis of Life Positions; Analysis of Games; Analysis of Stroking, Benefits of Transactional Analysis.

UNIT-IV

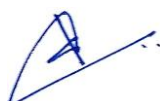
Organizational Culture and Climate: Introduction; Institutionalization: A Forerunner of Culture; Definitions; Characteristics of Organizational Culture; Culture's Functions and Roles of Organization; Types of Culture; How Employees Learn Culture; The Process of Creation of Organizational Culture; Symptoms of a Weak Organizational Culture; Sustaining or Keeping a Culture Alive; Socialization; Organizational Climate- Definitions; Characteristics of Organizational Climate; Improving Organizational Climate; Organizational Health.

Suggested Reading:

1. Luthans Fred, *Organizational Behaviour*, McGraw Hill Book Company, Singapore.
2. Robbins, S.P. & Judge, T.A., *Organizational Behaviour*, Prentice Hall of India, New Delhi.
3. Sudesh & Singh Hawa, *Organizational Behaviour*, V.K. Global Publications, New Delhi.
4. Chhabra, T.N., *Organisational Behaviour*, Sun India Publications

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
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BCOM/H/5/DSE5/MH: CONSUMER BEHAVIOUR**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to familiarize the students with the nature, scope and related models of consumer behaviour.

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

CO1: To analyse the behaviour of consumers and to study the interrelationship between consumer behaviour and marketing strategy.

CO2: To study the needs of the consumer and to set in the motivational goals.

CO3: To provide the learners to work in groups and to make decision making. Also, to study the various aspects of social class and culture.

CO4: To make the students aware of the various decision-making process and its influence. To measure the opinion leadership process and to innovate the profile of Consumer.

UNIT -I

Consumer Behaviour: Introduction to consumer Behaviour, its roots in various disciplines, Interrelationship between Consumer Behaviour and Marketing Strategy; Consumer Research: Process, Research Methods & Tools, Types & its Relevance.

UNIT-II

Consumer as an Individual- Consumer Needs and Motivation Goals, Dynamics of Motivation; Personality and Consumer Behaviour: Nature, Theories of Personality and Self Concept; Consumer Perception and Information Processing, Dynamics of Perception, Consumer Imagery and Perceived Risk; Learning and Consumer Involvement- Meaning, Behavioural & Cognitive Learning Theories and Applications to Marketing

UNIT -III

Group Dynamics and Consumer Behaviour: Reference Groups- Meaning, Types, Relevance and Applications, The Family Functions, Decision Making and Family Life Cycle; Social Class: Meaning, Types of Status, Influence of Culture; Characteristics, Measurements & Core Values of Culture, sub culture Aspects on Consumer's Mind-set

UNIT -IV

Consumer Decision Making Process- Personal Influence and the Opinion Leadership: Meaning and Dynamics of Opinion Leadership Process, Measurement of Opinion Leadership, Diffusion of Innovation, Process of Diffusion & Adoption, Profile of Consumer Innovator; Consumer Decision Making- Meaning of Decision, Levels of Decision Making, Current Trends and ethical issues in Consumer Behavioural Studies

SUGGESTED READINGS:

1. Hawkins D., Mothersbaugh D., *Consumer Behavior: Building Marketing Strategy*, 12th Edition
2. Schiffman D., & Wisenblit J., *Consumer Behaviour*, Prentice Hall, 10th Edition
3. Loudon, *Consumer Behaviour: Concepts and Applications*, Tata McGraw- Hill Education PVT. Ltd., Noida, Uttar Pradesh, India

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






BCOM/H/5/DSE5/MH: LABOUR AND INDUSTRIAL LAWS**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to enable the students to learn various labour enactments.

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

CO1: To familiarise the concept of Wages and Employees provident fund.

CO2: To study the payment of Gratuity Act, 1972.

CO3: To discuss Workmen's Compensation Act, 1923

CO4: To study the Payment of Bonus Act, 1965.

UNIT-I

Payment of Wages Act, 1936: Definitions – Employed Person, Employer, Factory, Industrial or other Establishment, Wages; Responsibility for Payment of Wages; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines. The Employees Provident Fund & Miscellaneous Provisions Act, 1952: Definitions; Schemes under the Act – Employees' Provident Fund Scheme; Employees' Pension Scheme, 1995.

UNIT-II

Payment of Gratuity Act, 1972: Applicability and non- applicability of the Act; Definitions-employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer's duty to determine and pay gratuity; recovery of gratuity; penalties. Employees State Insurance Act, 1948: Objects and Applicability of the Scheme; Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement; ESI Corporation, Standing Committee and Medical Benefit Council; Contributions; Adjudication of Dispute and Claims, Benefits.

UNIT-III

The Workmen's Compensation Act, 1923: object, definitions, employer's liability for compensation, amount of compensation, notice and claim.

UNIT- IV

The Payment of Bonus Act, 1965: Definitions – Accounting year, allocable surplus, available surplus, employee, employer, establishments, salary or wage; determination of bonus, calculation of bonus, eligibility for bonus, disqualifications for bonus, payment of minimum and maximum bonus, set on and set off of allocable surplus, deductions of certain amounts from bonus payable, time limit for payment of bonus.

Suggested Readings:

1. Mamoria, Mamoria and Gankar, *Dynamics of Industrial Relations*, Bombay: Himalaya Publishing, 2001.
2. Padhi, P.K., "*Labour and Industrial Laws*", 2008, Prentice Hall of India Pvt Ltd, New Delhi.
3. Srivastava, S.C., "*Industrial Relations and Labour Laws*", 2009, Vikas Publications.
4. Shukla, R.K., "*Industrial Relations and Labour Laws*", 2006, New Royal Book Company.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

BCOM/H/6/DSE7/MH: DIGITAL MARKETING**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The course aims to provide knowledge regarding the concepts, tools, techniques and relevance of digital marketing in the current scenario.

Course Learning Outcomes: After completion of course, learners will be able to:

CO1: identify and assess the impact of digital technology in transforming the business environment and also the customer journey.

CO2: describe the functioning of the digital marketers and how it is different than the traditional marketing practices

CO3: explain the significance of digital marketing tools, such as, SEO, Social media platforms, Online advertising, Blogging etc.

CO4: gather knowledge about the ethical considerations and the regulatory framework of digital marketing in India

Unit I

Introduction: Concept, Scope and Importance of Digital Marketing, Traditional Marketing vs Digital Marketing, Challenges and opportunities for Digital Marketers, Digital Marketing landscape: an overview of Indian Markets.

Unit II

Digital Marketing Management: Digital marketing-mix, Segmentation, Targeting, Differentiation and Positioning: Concept, Levels, and strategies in digital environment, Digital Technology and Customer Relationship Management, Digital Consumers and their Buying Decision process.

Unit III

Digital Marketing Presence: Concept and role of Internet in Marketing, Online marketing Domains, The P.O.E.S.M. Framework, Website design and domain name branding, Search Engine Optimization stages, Types of traffic, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing: types and strategies.

Unit IV

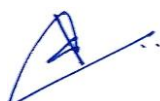
Interactive Marketing: Interactive Marketing: Concept and options, Social media marketing: concept and tools, Online Communities and Social networks, Blogging: types and role, Video marketing: tools and techniques, Mobile marketing tools, PPC marketing, Payment options and Gateways.

Suggested Readings:

- Ahuja V(2015). Digital Marketing. Oxford University Press.
- Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
- Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer Led Approach.
- Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
- Maity M(2022). Digital Marketing. Oxford University Press.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



BCOM/H/6/DSE8/MH: HUMAN RESOURCE DEVELOPMENT
DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to impart knowledge regarding approaches for the development of employees in the organization.

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

CO1: To provide the students with the knowledge of Human resource development concept and the various approaches.

CO2: To make the learners aware about the training and career planning methods.

CO3: To make the students know about the performance appraisal of the employees and the total quality management processes.

CO4: To update the students regarding the employee empowerment and HRD challenges.

UNIT-I

Introduction to Human Resource Development: Nature and concept of HRD, Objectives and importance of HRD, Principles and functions of HRD, Essentials for a good HRD system, Approaches to HRD, Competencies of HRD Manager, HRM and HRD; Early Approaches to HRD in the Organizational Context: Early Apprenticeship Training, The strategic HR Framework approach, Human capital appraisal approach, Training Programmes for Semi-skilled and Unskilled Workers, Integrated systems approach.

UNIT-II

Training: Concept of training, objectives of training, Training process – planning, designing and evaluating; Cost of training; Methods of training: Apprenticeship training, vestibule training, simulation training, brainstorming training, role playing and case study training; Responsibility for training; Career Planning: Concept of performance appraisal, Aims and Objectives of Career Planning, Need for Career Planning, Benefits of Career Planning

UNIT-III

Performance Appraisal: Concept of performance appraisal, Objectives of Performance Appraisal, Uses of Performance Appraisal, Process of Performance Appraisal, Essentials of a Good Appraisal System, Problems and Issues of Performance Appraisal, Ways for Improving Performance Appraisals, Potential performance appraisal; Total Quality Management and HRD: People and TQM, HRD Managers and TQM, TQM in HRD; Role of Chief Executive Officer (CEO) in HRD: CEO and HR, People-focussed HR Processes.

UNIT- IV

Employee Empowerment: Concept, Objectives and pre-requisites of employee empowerment for the future, Empowerment process ways to employee empowerment, Limitations of employee empowerment; HRD Climate in India, HRD for Workers, Technology and HRD, Emerging Trends and HRD Challenges.

SUGGESTED READINGS:

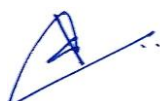
1. Dessimone, R.L., *Human Resource Management*, Thomson Learning, Mumbai.
2. John P. Wilson, *Human Resource Development*, Kogan Page Publishers.
3. Maheshwari, B.L. & Sinha, Dharni P., *Management of Change through HRD*, Tata McGraw Hill, N. Delhi.
4. Sharma Deepak, *Human Resource Development*, APH Publishing Corporation.
5. Silvera, D.M., *Human Resource Development – The Indian Experience*, New India Publications, New Delhi.
6. Tripathi, P.C., *Human Resource Development*, Sultan Chand and Sons, New Delhi.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

TAX PROCEDURE AND PRACTICE









BCOM/H/3/DSE1/TP: AN INTRODUCTION TO GOODS AND SERVICES TAX
DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to provide knowledge about the implications of goods and services tax.

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

CO1: Comprehend the provisions relating to filling of return of GST, payment of tax including TDS, GST under reverse charge mechanism, tax collected at source and interest provision on delay of payment.

CO2: Understanding assessment procedure including self-assessment, provisional assessment, unregistered person and other certain case assessment.

CO3: Comprehend the utilization of input tax credit against the output CGST, SGST, IGST.

Understanding basic concept of audit in GST includes special audit and audit by tax authorities.

CO4: Basic understanding of inspection, search, seizure and arrest. Provisions for offence and penalties.

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

Registration: Procedure and documents required; Persons liable for registration; Compulsory registration in certain cases; Procedure for registration; Deemed registration; Special provisions relating to casual taxable person and non-resident taxable person; Amendment of registration; Cancellation of registration; Revocation of cancellation of registration.

UNIT-III

Levy and collection of GST: Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate; Import and Export; Time of supply; Time and place of supply of goods and services; Value of taxable supply

UNIT-IV

Input tax credit: Eligibility and conditions for taking input tax credit; Apportionment of credit and blocked credits; Availability of credit in special circumstances; Taking input tax credit in respect of inputs and capital goods sent for job-work; Manner of distribution of credit by input service distributor; Manner of recovery of credit distributed in excess; Tax invoice; Credit and debit note.

SUGGESTED READINGS:

1. Ahuja Girish & Gupta Ravi, *Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions)*; Bharat Law House Pvt. Ltd., New Delhi.
2. The Central Goods and Services Tax, 2017
3. The Integrated Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S., *GST- How to meet your obligations (April 2017)*, Taxmann Publications
7. Halakandhi, S., *G.S.T (Vastu and Sevakar) (Hindi) Vol-1*, 2017
8. Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
9. Vastu and Sevakar Vidhan by Government of India

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
 For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






BCOM/H/3/DSE2/TP: INDIAN TAX SYSTEM**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to help the students to acquire conceptual knowledge of Indian tax system and to impart skills for understanding of various tax systems.

Course Learning Outcomes: After completion of the course the learners will be able to:

CO1: understand the main provisions of central and state powers of taxation.

CO2: Learn about various aspects of income tax, wealth tax and service tax.

CO3: Learn about various aspects of Central Excise, Customs Duty & Central Sales Tax.

CO4: Familiarize students with taxes of state government sale and purchase of goods, land and building, Motor Vehicles and Electricity.

UNIT-I

Meaning of Tax, Central and State Power of Taxation in Distribution of Revenues between Centre and States.

UNIT-II

Direct and Indirect Taxes: Meaning, Merits & Demerits & their comparison, Direct Taxes of the Central Government -Income Tax, Wealth Tax, Service Tax.

UNIT-III

Indirect Taxes of the Central Government - Central Excise, Customs Duty & Central Sales Tax.

UNIT-IV

Taxes of the State Governments - Taxes on sale and purchase of goods, Tax on land and building, Tax on Profession, Toll Tax, Tax on Motor Vehicles, Tax on Electricity, Stamp Duty, Agricultural Income Tax and Land Revenue.

SUGGESTED READINGS:

1. Gaur and Narang, *Income Tax Law & Practice*, Kalyani Publishers, Jalandhar.
2. Girish Ahuja and Ravi Gupta, *Systematic Approach*, C.C.H. India Publications, New Delhi.
3. Mehrotra H.C., *Income Tax Law & Account*, Sahitya Bhawan Publications, Agra.
4. Prasad, Bhagwati, *Income Tax Law & Practice*, Wishwan Prakashan, Bhopal.
5. Singhanian V.K., *Student's Guide to Income Tax*, Taxmann Publications Pvt. Ltd., New Delhi.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






BCOM/H/4/DSE3/TP: GOODS AND SERVICES TAX LAW AND PRACTICE**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course objective: The objective of this course is to provide knowledge about the implications of goods and services tax.

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

CO1: To study the period of retention of accounts and various returns to be filed under GST

CO2: Explain the concept of self-assessment.

CO3: To familiarize the students in order of Adjustment of Input tax credit against output CGST, SGST.

CO4: To make the students aware regarding power to arrest and power to summon

UNIT-I

Accounts and other records; Period of retention of accounts; Various returns to be filed under GST; Payment of tax including TDS; GST under reverse charge mechanism (RCM) and tax collected at source; Interest provisions on delayed payment.

UNIT-II

Assessment: Self-assessment, Provisional assessment; Scrutiny of return; Assessment of unregistered persons; Summary assessment in certain cases.

UNIT-III

Order of Adjustment of Input tax credit against output CGST, SGST, IGST; E-way bills; Zero-rated supply; Audit in GST: Concept, Audit by tax authorities, Special audit.

UNIT-IV

Inspection, Search, Seizure and Arrest: Power of inspection, Search and Seizure, Inspection of goods in movement, Power to arrest, Power to summon persons to give evidence and produce documents, Access to business premises, Officers to assist; Offences and penalties.

Suggested Readings:

1. Ahuja Girish & Gupta Ravi, *Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions)*; Bharat Law House Pvt. Ltd., New Delhi.
2. The Central Goods and Services Tax, 2017
3. The Integrated Goods and Services Tax, 2017
4. The Union Territory Goods and Services Tax, 2017
5. The Goods and Services Tax (Compensation to States), 2017
6. The Constitution (One hundred and First Amendment) Act, 2016
7. Gupta, S.S., *GST- How to meet your obligations (April 2017)*, Taxmann Publications
8. Halakandhi, S., *G.S.T (Vastu and Sevakar) (Hindi) Vol-I*, 2017
9. Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017

Important Instructions for the Examiner:

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BCOM/H/4/DSE4/TP: PERSONAL TAX PLANNING**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: To provide basic knowledge of income tax and wealth tax laws to students in easily comprehensible manner with a view to equip them to use the legitimate tool of tax planning in their economic life.

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

CO1: Familiarize with the concept of tax planning.

CO2: Understand the concept of agriculture income.

CO3: Provide and assimilate information related to tax planning to salary income.

CO4: Recognize the concept of tax planning related to capital gain.

UNIT-I

Concept of tax planning: Meaning of tax planning, tax avoidance and tax evasion, Objectives of tax planning; Basic framework of income tax law; Meaning of a few frequently used terms like assesses, previous year, assessment year, gross total income, total taxable income, deduction, exemption.

UNIT-II

Tax planning relating to residential status and to agriculture income: Tax planning with reference to residential status- relevance of residential status in computing taxable income, Determination of residential status of an individual, Relationship between residential status and incidence of tax, Areas of tax planning.

UNIT-III

Tax Planning with Reference to Salary Income - Computation of income under the head salary, Taxation of : Bonus, Fees, Commission and allowances, Valuation of perquisites, Allowances , Retirement benefits like gratuity, leave encashment, pension tax relief u/s 89(1) (Arrears of Salary); Tax Planning in relation to Income from House Property- Computation of taxable income of self-occupied & let-out house and partly let out and partly self-occupied house property including tax planning related to section 80C and 80EE.

UNIT-IV

Tax Planning in relation to Capital Gains - Tax planning with reference to long-term & short-term capital assets; Tax planning with reference to deduction under section 80C, 80 CC, 80 CCCD, 80 E, and under section 80G.

Suggested Readings

1. Singhanian, Vinod K., Singhanian, Kapil., and Monica Singhanian. *Direct taxes Planning and Management*. Taxation publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Gupta, Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Goyal, SP. *Direct Tax Planning*, Sahitya Bhawan publication, Agra.
4. Acharya, Shuklendra and Gurha, M.G. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






BCOM/H/5/DSE5/TP: INTERNATIONAL TAXATION**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The course aims to introduce students to the issues of international tax avoidance and evasion. The course would also create awareness about the various methods followed to alleviate international double taxation, along with understanding international initiatives on tax compliance.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: comprehend the meaning and causes of international double taxation.

CO2: compare and evaluate the different methods adopted by countries to alleviate international double taxation.

CO3: analyse the techniques used for international tax evasion and avoidance.

CO4: evaluate the methods used nationally and internationally for prevention of international tax evasion and avoidance.

UNIT-I

International Double Taxation: Concept of international double taxation; principles of international taxation – source rule and residence rule; international tax evasion and avoidance; Advance Ruling; withholding tax rates on different sources of incomes.

UNIT-II

Alleviation of International Double Taxation: Methods to alleviate international double taxation: exemption method, tax credit method, tax sparing credit method; bilateral tax treaties (Double Taxation Avoidance Agreements) – objectives, features and benefits; multilateral tax treaties; bilateral investment treaties. Model Bilateral Double Taxation Conventions: OECD Model Convention and United Nations Model Convention.

UNIT-III

International Tax Evasion and Avoidance: Methods of tax evasion and avoidance: transfer pricing, Base Erosion and Profit Shifting; tax havens and treaty shopping; the case of India-Mauritius tax treaty.

UNIT-IV

Prevention of International Tax Evasion and Avoidance: Arm's length price, transfer pricing regulations in India, transfer pricing methods, transfer pricing compliance practices; Advance Pricing Agreements; anti-treaty abuse provisions; General Anti Avoidance Rules; exchange of information. Tax Challenges arising from Digitalisation of the Economy. Importance of corporate taxes; trends in corporate taxes; reforms in international direct taxation rules, indirect taxation and e-commerce; enhancing Digital Platforms Reporting.

SUGGESTED READINGS:

- Agrawal, D. C. Basic Concepts of International Taxation, Taxmann.
- Garg, K. Guide to International Taxation. Bharat Law House.
- OECD (2017). Model Convention on Income and Capital.
- OECD (2022). Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations.
- OECD (2020). Tax Challenges arising from Digitalisation – Economic Impact Assessment: Inclusive Framework on BEPS.
- UNCTAD (2021). World Investment Report.
- United Nations (2017). Department of Economic and Social Affairs, United Nations Model Double Taxation Convention between Developed and Developing Countries.
- Vijayasaraty, D. Fundamentals of International Taxation. Bharat Law House.

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






BCOM/H/5/DSE6/TP: CORPORATE TAX PLANNING AND MANAGEMENT
DURATION: 3 HOURS **MAXIMUM MARKS: 100**
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to provide an in-depth insight into the concept of corporate tax planning and to equip the students with a reasonable knowledge of tax planning devices.

Course Learning Outcomes: After completion of the course the learners will be able:

CO1: to identify the assessment of companies and to study the tax management, evasion and avoidance.

CO2: to explain the concept of tax planning regarding new business.

CO3: to familiarize the students in tax planning and managerial decisions.

CO4: to make the students aware regarding the special economic zones, backward areas and north eastern states.

UNIT-I

Assessment of companies; Corporate taxation; Important definitions, Residential status and incidence of tax; Tax management: Tax evasion, Tax avoidance and Tax planning; Computation of gross total income of companies; Deductions out of gross total income of companies; Computation of tax liability; Minimum Alternative Tax (MAT)

UNIT-II

Tax planning regarding new business: Forms of business organization, tax factors affecting choice of form of business organization, Location of business and nature of business.

UNIT-III

Tax planning and managerial decisions regarding own or lease, make or buy, shut down or continue decisions; Tax planning regarding capital structure decisions, dividend policy, inter-corporate dividends and bonus shares.

UNIT-IV

Special tax provisions for undertakings set up in special economic zones, backward areas and North-Eastern States; Tax issues relations to amalgamation of companies; Merger & Demerger.

Suggested Readings:

1. Vinod K. Singhania and Monica Singhania, *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.
4. D.P. Mittal, *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22.
6. T.P. Ghosh, *IFRS*, Taxmann Publications Pvt. Ltd. New Delhi.

Important Instructions for the Examiner:

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BCOM/H/6/DSE7/TP: E-FILING OF RETURNS**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 60, PRACTICAL: 40)**

Course Objective: To provide the students the conceptual and practical knowledge about electronic filling of returns.

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

CO1: Discuss the concept of E –Filling of return.

CO2: Gather knowledge about ITR.

CO3: Understand the concept of TDS return.

CO4: Develop an understanding for service tax return.

UNIT-I

Conceptual Framework: Meaning of E-Filing, Difference Between E-Filing and Regular filling of returns, Benefits and limitations of E-Filing, Types of E-Filing; E-Filing process: Relevant information.

UNIT-II

Income Tax and E- Filing of ITRs: Introduction to income tax- basic terminology, types of assesses, taxable income under different heads, basics of computation of total income and tax liability, Deductions available from gross total income, PAN card, due date of filling of income tax return; Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6.

UNIT-III

TDS and E-Filing of TDS returns: Introduction to the concept of TDS; Provision regarding return of TDS; Types of forms for filling TDS returns; Practical workshop on E-filing of TDS Returns.

UNIT-IV

Service Tax and E-Filing of Service tax return: Introduction to service tax; Relevant notifications regarding E-Filing of service tax returns; Steps for preparing service tax returns;

Practical workshop on E-Filing of service tax returns. Introduction to income tax portal: preparation of electronic return (practical workshops).

Suggested Readings:

1. Ahuja, Girish and gupta, Ravi. *Systematic approach to Income Tax*. Bharat Law House, Delhi.

Software:

1. Excel Utility available at incometaxindiafilling.gov.in

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






BCOM/H/6/DSE8/TP: CUSTOMS LAWS PROCEDURE AND PRACTICE**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, PRACTICAL: 30)**

Course Objective: The objective of this course is to provide knowledge of basic aspects of customs procedure and practices.

Course Learning Outcomes: After completion of this course, learners will be able to:

CO1: Enables learning of customs in international trade.

CO2: Discuss regulatory framework of customs Act 1962.

CO3: Ensures students learning about important terms in customs.

CO4: Aware the students about prohibition of Exportation and Importation of Goods.

UNIT-I

Role of Customs in International Trade; Organization of Customs in India-Administrative and Operational Authorities.

UNIT-II

Regulatory Frame Work-An overview of Customs Act, 1962; An Overview of Customs Tariff Act, 1975;

UNIT-III

Important Terms and Definitions: Assessable Value, Baggage, Bill of Entry, Bill of Export Suitable Goods, Duty, Exporter, Foreign Going Vessel, Air craft Goods, Import, Import Manifest, Importer, Prohibited Goods, Shopping Bill Stores, Bill of Lading, Export Manifest, FOB, FAS, CIF, GATT, Letter of Credit; Kinds of Duties - Basic, Auxiliary, Additional or Countervailing; Basis of Levy- Advalorem, Specific Duties.

UNIT-IV

Prohibition of Exportation and Importation of Goods and Provisions regarding Notified and Specified Goods; Import of Goods- Free Import and Restricted import, Types of Restricted Import- Prohibited Goods, Canalized Goods; Import against Licensing.

Suggested Readings:

1. Ahuja Girish& Gupta Ravi: *Practical approach to Income Tax, Wealth Tax and Central Sales Tax (Problems and Solutions with Multiple Choice Questions)*, Bharat Law House Pvt. Ltd., New Delhi.
2. Central Excise Act.
3. Central Sales Tax Act.
4. Customs Act.
5. Customs Manuals.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






BANKING AND INSURANCE









BCOM/H/3/DSE1/BI: BANKING OPERATIONS**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to familiarize the students with the operations of Banking.

Course Learning Outcomes: After completion of this course, learners will be able to:

CO1: Understand the concept and role of banking and KYC in an economy.

CO2: Familiarise with the operations of banking and its services, concept of crossing, endorsement and their types.

CO3: Develop the insights on internet banking, mobile banking and interbank payment system

CO4: Gain knowledge about different types of banking lending, hire purchase and leasing.

UNIT-I

Introduction: Origin of banking; Definition, Banker and customer relationship; General and special types of customers; Types of deposits; Origin and growth of Commercial banks in India; Financial Services offered by banks; Changing role of commercial banks, Types of banks; Procedure for Opening of Deposit Account: Application form, Introduction, Proof of residence, Specimen signature and Nomination

UNIT-II

Know your Customer (KYC) guidelines; Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Issue of pass book, Current Savings or Recurring deposits, Issue of Cheque book, Issue of fixed deposit receipt, premature encashment of fixed deposits and loan against fixed deposit, Closure of accounts, Transfer of accounts to other branches; Crossing and endorsement - meaning, definitions, types and rules of endorsement and crossing

UNIT-III

Paying Banker: duties, Statutory protection; Collecting bankers: duties, statutory protection for holder in due course; Delivery Channels: Automated Teller machine (ATM), Phone banking, Call Centres, Internet banking, Mobile banking, Payment gateways, Card technologies, Inter Bank Payment System; Electronic funds transfer – RTGS, NEFT; Electronic Money; E- Cheques.

UNIT-IV

Banking Lending: Loans and Advances, Forms of Advances – General Loans, Overdrafts, Clean advances, Term advances, Consumer Loans, Foreign bills purchases; Advances against Hire purchase; Packing Credits, Import loan

SUGGESTED READINGS:

1. Paul and Suresh, “*Management of Banking and Financial Services*”, 2007, Pearson Education.
2. Sunderam and Varshney, “*Banking Theory Law and Practices*”, 2004, Sultan Chand and Sons Publisher.
3. Varshney, P.N, “*Banking Law and Practice*”, 2012, Sultan Chand and Sons
4. Desai, Vasant, “*Banks and institutional management*”, 2008, Himalaya Publications.
5. Gurusamy, S., “*Banking Theory: Law and Practice*”, 2009, Tata McGraw Hill

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






BCOM/H/3/DSE2/BI: FUNDAMENTALS OF INSURANCE**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to impart knowledge about the basic principles and practices of insurance and to provide knowledge about various types of insurance.

Course Learning Outcomes: After completion of this course, learners will be able to:

CO1: Enables understanding the concept of Principle and practice of insurance.

CO2: To Impart the knowledge about fire insurance.

CO3: To acquaint them to gain an insight into health insurance products.

CO4: Gain knowledge about miscellaneous insurances.

UNIT-I

Principles and Practice of Insurance: Introduction to Risk and Insurance, Types of Insurance-General and Life, Basic principles of General and Life Insurance, Insurance as a social security tool; Insurance and economic development; Life Insurance: Types of Life Insurance Policies – Term Life Insurance, Whole Life insurance, Endowment Life Insurance, Unit Linked Policies, With or Without Profit Policies ; Customer Evaluation; Policy Evaluation – Cost and Benefit; Group and Pension Insurance Policies – Special features of Group Insurance / Super Annuation Schemes, Group Gratuity Schemes, Super Annuation schemes.

UNIT-II

Fire Insurance: Standard policies, Fire Insurance coverage, Consequential loss (fire) Insurance policies; Marine Insurance: Marine Cargo policies; Hull policies, Institute cargo clauses; Institute hull clauses; Open policies, Accumulation of risk per location; Motor Insurance: Types of policies, Third party Insurance, Comprehensive coverage – Conditions and Exclusions, premium.

UNIT-III

Health Insurance Products: Scope of Health Insurance Covers, Individual and Group indemnity plans; Medisclaim Policy - Overseas Medical Insurance, Floater Plans, Benefit plans, Critical Illness plans, High Deductible plans, Comprehensive coverage plans, long term care insurance; Travel Insurance; Micro Health Insurance- Health Insurance plans for Senior Citizens, Disease Management plans.

UNIT-IV

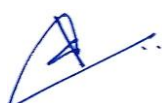
Miscellaneous Insurances: Personal Accident Insurance, Liability Insurance, Burglary Insurance other Miscellaneous Insurances; Rural Insurance covers; Engineering Insurance and its Consequential loss covers; Aviation hull and Aviation liability.

SUGGESTED READINGS:

1. Godwin – *Principles and Practices of Fire Insurance*.
2. Gupta, O.S., *Life Insurance*, Frank Brothers, New Delhi.
3. Insurance Regulatory Development Act, 1999.
4. Karam Pal, Bodla B.S. & Garg M.C., *Insurance Management*, Deep & Deep Publications, New Delhi.
5. Life Insurance Corporation Act, 1956.
6. Mishra, M.N., *Insurance Principles and Practice*; S. Chand and Co., New Delhi
7. Mishra, M.N., *Life Insurance Corporation of India, Vols. I, II & III*, Raj Books, Jaipur

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



BCOM/H/4/DSE3/BI: APPLIED BANKING**DURATION: 3 HOURS****MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)****Course Objective:** The objective of this course is to familiarize students with basic concepts in applied banking.**Course Learning Outcomes:** After completion of this course, learners will be able to:**CO1:** study the Bankers and Customer Relationship.**CO2:** know the negotiable instrument and its mode.**CO3:** study the dishonour of the negotiable instruments.**CO4:** know the payment of negotiable instruments.**UNIT-I**

Bankers and Customer Relationship: General and special relationship, Termination of banker-customer relationship, Opening and closing of accounts of customers, Operation of bank accounts: Rights and obligations of paying banker and collecting banker.

UNIT-II

Negotiable Instrument: Meaning, Characteristics, Presumptions, acceptance and types of Negotiable Instrument, Rights and obligations of various parties to an instrument obtained by unlawful means; Negotiation: Modes of negotiation, Negotiation vs. Assignment; Marking of a cheque: Marking of post-dated cheque, Marking and paying banker, Marking vs. Acceptance.

UNIT-III

Presentment and Dishonour: Presentment for acceptance and payment, Rules regarding presentment for payment, Acceptance for honour and payment for honour; Precautions before honouring a cheque, Dishonour of a negotiable instrument, notice of dishonour, Compensation for Dishonour, Noting and protesting, Discharge of an instrument and parties.

UNIT-IV

Crossing: Meaning and types of crossing; Protection given to a paying banker, Position of paying banker; Material Alteration: Material alteration by banker, Effects of material alteration, Alteration Authorities by the Act; Payment in due course, Recovery of money paid by mistake, Holder and holder in due course, Privileges to holder in due course.

SUGGESTED READINGS:

1. Dhal, P. C., Bank Management: Theory and Practice, Wisdom Press, New Delhi.
2. Gordon, E. and Natrajan K., Banking: Theory, Law and Practice, Himalaya Publishing House, New Delhi.
3. Mittal R.K., Saini A.K. & Dhingra Sanjay, Emerging Trends in the Banking Sector, Macmillan, New Delhi.
4. Shekhar, K. C., Banking: Theory and Practice, Vikas Publications, New Delhi.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






BCOM/H/4/DSE4/BI: RISK MANAGEMENT**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

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

Course Learning Outcomes: After completion of this course, learners will be able to:

CO1: Enables understanding the concept of risk and its type.

CO2: To Impart the knowledge about principle of life and non life insurance.

CO3: To acquaint them to gain an insight into health insurance products.

CO4: Gain knowledge about miscellaneous insurances.

UNIT-I

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

UNIT-II

Insurance I: Concept of insurance, Need for insurance, Principles of utmost good faith, Insurable interest, Indemnity, Economic Function, Proximate cause, Subrogation and Contribution.

Insurance II: Types of insurance: Life and Non-life insurance; Features, Need and Policies of insurance; Re-insurance and Co-insurance: Features, Objectives and Methods; Bancassurance- features and Merits.

UNIT-III

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

UNIT-IV

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

SUGGESTED READINGS:

1. *All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India*
2. George, E, Rejda, *Principles of Risk Management and Insurance*. Pearson Education
3. Gupta. P.K. *Insurance and Risk Management*, Himalaya Publishing House
4. Mishra, M.N. *Principles and Practices of Insurance*. Sultan Chand & Sons.
5. Vaughan, E.J. and Vaughan, T, *Fundamental of Risk and Insurance*, Wiley & Sons.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






BCOM/H/5/DSE5/BI: BANK MANAGEMENT**DURATION: 3 HOURS****MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)****Course Objective:** The objective of this course is to provide basic knowledge of bank management.**Course Learning Outcomes:** After completing the course, the student shall be able to;**CO1:** Familiarizes students with management functions for banks.**CO2:** Conceptual understanding of forms of banking.**CO3:** Acquires sound knowledge of liquidity management.**CO4:** Enable students with credit management.**UNIT I**

Management functions for banks: planning and MBO (management by objectives) in banks; strategic and operational planning in banks; need and process of manpower planning in banks; various services offered by banks; recent trends in banking

UNIT II

Forms of banking: meaning and definition of form of banking; forms of banking; unit banking (merits and demerits); branch banking (merits and demerits); mixed banking (merits and demerits); chain banking (merits and demerits); group banking (merits and demerits).

UNIT III

Liquidity management: meaning, concept, need and significance of liquidity; theories of liquidity management; liquidity risks – determinants of liquidity; asset-liability management of bank.

UNIT IV

Credit management: Credit management in banks; regulations related to loan and advance; credit exposure limit; directed lending; risk in banks.

Suggested Readings:

1. Principles and Practice of Bank Management by P. Subba Rao (Himalaya Pub. House)
2. Principles of Management for Bankers by Dr. C.B. Gupta (Sultan Chand & Sons)
3. Bank Management by V.S.P. Rao

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






BCOM/H/5/DSE6/BI: CORPORATE BANKING**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to provide basic knowledge of corporate banking and its relevance in modern context.

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

CO1: Familiarizes students with the concept of corporate banking.

CO2: Conceptual understanding of investment banking and merchant banking.

CO3: Acquires sound knowledge of corporate advisory services.

CO4: Familiarizes students with project and infrastructure finance.

UNIT-I

Corporate Banking: Meaning and importance, Various services provided viz., cash management, salary payment, debt management, factoring and forfeiting, trusteeship, custodial services, business advisory, off shore services, trade services, forex management, etc.; Corporate Deposits: Importance of institutional deposits vis-a-vis retail deposits; Corporate Finance-Working capital finance, fund and non-fund based limits and import-export finance; Corporate debt restructuring.

UNIT-II

Investment Banking: Meaning and scope of investment banking, Evolution, overview of current state of investment banking in India; Merchant Banking –Advisory services for equity/debt issues, management, placement and distribution of equity/debt; Mergers and Acquisitions; Divestitures-Identification, Structuring, Negotiation and Execution, arranging finances, etc.

UNIT-III

Corporate advisory services: Capital restructuring, Project advisory, Private equity and Venture capital, loan syndication, etc.

UNIT-IV

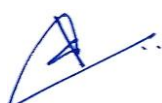
Project and Infrastructure Finance: Characteristics of Project Finance- Technology selection, Assessment of technical collaborator-Market Analysis, Financial Analysis; Common risks in projects; Risk mitigation methodologies in projects; Project Planning; Network techniques for project implementation; Infrastructure financing; cash flow deal agreement with parties involved; SPV-Monitoring and follow-up of the project.

Suggested Readings:

1. Uppal R, *Indian Banking in the globalised world*, New Century Publications, New Delhi
2. Indian Institute of Banking & Finance, *Corporate Banking*, Mumbai
3. Avadhani, *International Finance*, Himalaya Publishing House, Mumbai
4. MadhuVij, *Multinational Financial Management*, Excel Publications, New Delhi
5. Apte, PG, *International Financial Management*, Macmillan Publishers, Mumbai

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



BCOM/H/6/DSE7/BI: BANKS AND FINANCIAL INSTITUTIONS**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The objective of this course is to enable the student to become familiar with banks and financial institutions.

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

CO1: To make the learners aware about Indian financial system.

CO2: To develop necessary skill set of banking sector reforms in India

CO3: To discuss the types of financial institutions.

CO4: To make the learners aware about internet banking; mobile banking and digital payments systems

UNIT- I

Brief Overview of Indian financial system. Types of banks: Commercial banks; Regional Rural Banks (RRBs); Foreign banks; Cooperative Banks. Reserve Bank of India: Functions; Role and monetary policy management.

UNIT- II

Banking sector reforms in India: Basel norms; Risk management; NPA management; Financial markets: Money market; Capital market; Government securities market.

UNIT- III

Financial Institutions: Development Finance Institutions (DFIs); Non-Banking Financial Companies (NBFCs); Mutual Funds; Pension Funds.

UNIT- IV

Overview of Financial inclusion; Digitisation of banking and other financial services: Internet banking; Mobile banking; Digital payments systems

SUGGESTED READINGS:

1. Pathak, The Indian Financial System, 3rd E dition, Pearson Education.
2. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
3. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
4. Thummuluri, Siddaiah, Financial Services, 1st edition, Pearson Education.
5. Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill.
6. Dr S.C Bihari, Indian Financial System, International Book House Ltd
7. Shekhar and Shekhar, Banking Theories and Practices, Vikas Publication
8. The New Basel Record, ICFAI Publication
9. Indian Institute of Banking and Finance, Risk Management, McMillan Publisher
10. Financial Markets: A Beginner's Module, Workbook from NSE

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

BCOM/H/6/DSE8/BI: BANK LENDING POLICIES AND TECHNIQUES
DURATION: 3 HOURS **MAXIMUM MARKS: 100**
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to enable the student to become familiar with bank lending policies and techniques.

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

CO1: To make the learners aware about bank lending policies.

CO2: To familiarize students with financing priority sector.

CO3: To discuss the types of securities.

CO4: To make the learners aware about financing sick industrial units.

UNIT-I

ESTABLISHING BANK LENDING POLICIES UNDER CHANGING ENVIRONMENT: Monetary and credit policy of RBI; Objectives, Tools/instruments, Role of monetary policy in developing economy; Principles of Bank Leading; Different kinds of Fund Based and Non-Fund Based advances/LOAN granted by banks.

UNIT-II

DIFFERENT TYPES OF SECURITIES: Methods to issue loan to the customer: Mortgage or Hypothecation, Lien-Assignment-Pledge; Different types of securities, Advance against Various Property; Goods, documents of title to goods; Stock exchange securities; Corporate securities; LIC; Real estate, Fixed deposits.

UNIT-III

FINANCING PRIORITY SECTOR: Different types of borrowers and guidelines for financing priority sector Loans for housing; RBI's Guideline on financing priority sector Loans; Financing of Agriculture; Type of finance and lending; Crop loan, Kisan Credit Card Scheme, Agriculture term loan, Land Development Loan, minor irrigation, farm mechanism, Finance to horticulture

UNIT-IV

FINANCING SICK INDUSTRIAL UNITS: Definition of Sick Industrial Units; Causes Sick Industrial Units; Symptoms of Sickness; Relief and concessions available to sick industrial units; BIFR and its role; Repayment schedules and recovery mechanism and process.

SUGGESTED READINGS:

1. Banking Law and Practice by Mona Tanna & Manish Tanna, Himalaya Publishing House
2. Practice and Law of Banking by B S Khubchandani, MacMillan India Ltd
3. Practice and Law of Banking by B S Khubchandani, MacMillan India Ltd
4. Indian Financial System by Bharthi V Pathak

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
 For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






GENERIC ELECTIVE COURSES









BCOM/H/1/GEC1: BUSINESS ORGANISATION**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objectives: To acquaint learners with the basics of Business concepts and functions, forms of Business Organisation and functions of Management.

Course Learning Outcomes: After completion of the course, the learners will be able to:

CO1: Distinguish and explain each form of business.

CO2: Prepare draft of Article of Association & Memorandum of Association for a business;

CO3: Explain principles and functions of management implemented in the organisation;

CO4: Identify and explain the managerial skills used in business.

Unit I

Concept and Forms of Business Organisations: Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business-Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation.

Unit II

Joint Stock Company: Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents -Prospectus- Contents – Red herring Prospectus- Statement In lieu of Prospectus (as per Companies Act, 2013).

Unit III

Principles and Functions of Management: Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.

Unit IV

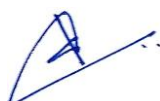
Planning and Organizing: Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

Suggested Readings:

1. Basu, C. R. (1998). *Business Organization and Management*. New Delhi: McGraw Hill
2. Chhabra, T. N. (2011). *Business Organization and Management*. New Delhi: Sun India Publications. Gupta, C. B. (2011). *Modern Business Organization*. New Delhi: Mayur Paperbacks.
3. Kaul, V. K. (2012). *Business Organization and Management, Text and Cases*. New Delhi: Pearson Education. Koontz, H., & Weihrich, H. (2008). *Essentials of Management*. New York: McGraw Hill Education.
4. Singh, B. P., & Singh, A. K. (2002). *Essentials of Management*. New Delhi: Excel Books.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



BCOM/H/1/GEC2: FINANCE FOR EVERYONE**DURATION: 3 HOURS****MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)****Course Objective:** The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.**Course Learning Outcomes:** After completion of the course, learners will be able to:**CO1:** explain the importance of financial literacy and the institutions providing financial services.**CO2:** open, avail and manage services offered by banks.**CO3:** open, avail and manage services offered by post offices.**CO4:** choose instruments for investment in shares.**Unit 1:**

Introduction, Financial Planning and Budgeting: Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app-based services. Need of availing of financial services from banks, insurance companies and postal services. Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget.

Unit II

Banking Services: Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans- education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card.

Unit III

Financial Services from India Post Office: Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, sukanya samridhi yojana; India post payments bank. money transfer: money order, e-money order. instant money order, collaboration with the western union financial services; mo videsh, international money transferservice, money gram international money transfer, Indian postal order.

Unit IV

Stock Markets – Some Basic Concepts: Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering(IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, stock split, dividend, buyback, DEMAT account, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, calloption, put option, hedge, holding period; Tax on short term capital gains and long-term capitalgains.

Suggested Readings:

- Avadhani, V. A. -Investment Management|| Himalaya Publishing House Pvt. Ltd., Mumbai.
- Kothari, R. -Financial Services in India-Concept and Application|| Sage Publications India Pvt. Ltd., New Delhi.
- Milling, B. E. -The Basics of Finance: Financial Tools for Non-Financial Managers|| Universe Company, Indiana,
- Zokaityte, A. -Financial Literacy Education|| Palgrave Macmillan, London.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

BCOM/H/1/GEC3: MARKETING FOR BEGINNERS**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The structure of this course is to provide basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: evaluate the companies following societal marketing concepts and along with their social initiatives.

CO2: judge the segmentation of a product, service, event, organisation of companies.

CO3: analyse the process of value creation through marketing decisions involving product, pricing and its distribution.

CO4: compare the pricing strategies of various companies and to acquire knowledge about the various developments in the marketing area.

Unit I

Introduction to Marketing: Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services. Marketing Environment: Need for studying marketing environment; Micro environment- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environment- demographic, economic, natural technological, politico-legal and socio-cultural factors.

Unit II

Consumer Behaviour: Need for studying consumer Behaviour; Stages in consumer buying decision process, Factors influencing consumer's buying decisions. Marketing Strategies: Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.

Unit III

Concept and classification; Product mix; Branding; Packaging; Labelling; Product support services; Product life cycle-concept and marketing strategies.

Unit IV

Pricing Decisions: Objectives; Factors affecting price of a product; Pricing strategies for new products- penetration pricing and skimming pricing. Distribution Decisions: Channels of Distribution: types and functions; Wholesaling and retailing; factors affecting the channels of distribution; Logistics Decisions. Developments in Marketing: Sustainable Marketing; Rural marketing; social marketing; Digital marketing – an overview.

Suggested Readings

- Kapoor, N. Principles of Marketing, 2nd ed. PHI learning
- Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
- Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: Pearson Education.
- Levy, M., Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.
- Ramaswamy, N, (2018), Marketing Management, Sage Textbook.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.






BCOM/H/2/GEC4: ACCOUNTING FOR EVERYONE**DURATION: 3 HOURS****MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: The course aims to help learners coming from non-commerce backgrounds acquire basic knowledge of financial accounting and to impart preliminary skills for recording various kinds of financial transactions and prepare financial statements.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: Analyze various terms used in accounting;

CO2: Make accounting entries and prepare cash books and other accounts necessary while running a business;

CO3: Prepare profit and loss account and balance sheet;

CO4: Prepare accounts based on accounting software.

Unit I

Introduction to Accounting and Accounting Principles: Accounting - Meaning, Importance, Need, objectives, advantages and limitations. Accounting as an information system, user of accounting information, sources of accounting information. Some Basic Accounting Terms – Transactions, Accounts, Assets, Liabilities, Capital, Drawings, Expenditure and Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Accounting Principles Basis of Accounting – Cash, Accrual and Hybrid. Difference between Double Entry system and Single entry system (accounting for incomplete records).

Unit II

Recording of transactions: Identification of transactions and events for recording, Classifications of accounts (Traditional): Personal Account, Real Account and Nominal Account, Classifications of accounts (Modern): Assets, Liabilities, Capital, Income and expenses. Accounting Equation, Rules of debit and credit. Basis of recording – vouchers, Journalising the transactions.

Unit III

Preparation of Accounts and Depreciation Accounting: Preparation of Ledger, Cash Book including bank transactions and depreciation accounting: concept, features, causes, methods (SLM and WDV), charging to assets account.

Unit IV

Preparation of Financial Statement: Trial Balance; Concept of Revenue and Capital expenditure; Preparation of Trading and Profit & Loss Account and Balance Sheet for a sole proprietor with basic adjustments.

Suggested Readings:

- Bhupinder, Lt. Principles of Financial Accounting, Cengage.
- Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook
- Goyal, B. K., & Tiwari, H. N. Financial Accounting. Taxmann Publication, New Delhi.
- Gupta, R. L., & Radhaswamy, M. Financial Accounting. S. Chand Publishing, New Delhi.
- Jain, S. P., & Narang, K. L. Financial Accounting. Kalyani Publishers, New Delhi.
- Kumar, Alok. Financial Accounting, Singhal Publication.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

BCOM/H/2/GEC5: COMPUTER APPLICATIONS IN BUSINESS**DURATION: 3 HOURS****MAXIMUM MARKS: 100****(EXTERNAL: 70, INTERNAL: 30)**

Course Objective: This paper aims to impart computer knowledge that will enable them with the ability to handle and analyse data for decision making and presenting it to the person concerned in the form of presentations and/or reports in the fast-moving business world.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: describe the various concepts and terminologies used in computing, computer networks.

CO2: examine document creation for report making and communication.

CO3: identify and make good presentations.

CO4: identify the spreadsheet knowledge acquired through this paper in solving real life problems that help in decision making.

Unit I

Computing: Concept of computing, Data and information; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); data processing; applications of computers in business. Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to-peer Computing; Wireless Networking; Securing Networks: firewall.

Unit II

Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.

Unit III

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

Unit IV


Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions and Error functions.

Suggestive Readings:

- Jain, H. C. & Tiwari, H. N. -Computer Applications in Business. Taxmann, Delhi.
- Joseph, P.T., S.J. E-Commerce: An Indian Perspective, 6th ed. PHI Learning
- Mathur, S. & Jain, P. -Computer Applications in Business. Galgotia Publishing Company
- Madan, S. -Computer Applications in Business. Scholar Tech Press, Delhi.
- Sharma, S.K. & Bansal, M. -Computer Applications in Business. Taxmann, Delhi.
- Thareja R (2019). Fundamentals of Computers. Oxford University Press.
- Thareja R (2018). IT & Its Business Application. Oxford University Press

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



BCOM/H/2/GEC6: COMMUNICATION IN MANAGEMENT

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The course aims to train students to enhance written as well as oral communication in management. This course will help students in understanding the principles and techniques of communication. Also, to understand the use of electronic media for communication.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: analyse the need of communication in management.

CO2: interpret the need for effective listening.

CO3: understand the basics of written and spoken communication.

CO4: demonstrate the role of group discussion and interviews.

Unit I

Communication: Meaning and Objectives of Communication. Process of Communication. Forms of communication: formal and informal; upward, downward, diagonal and lateral. Role of a Manager. Barriers to effective Communication and Overcoming them. Effectiveness in Managerial Communication. Make use of grapevine. Role of verbal and non-verbal communication; interpreting non-verbal communication.

Unit II

Listening: Meaning and objectives of Listening. Features of a good listener. Analysing poor listening. Effective listening skills and barriers to effective listening.

Unit III

Spoken Communication: Oral Presentation: Planning, structuring and delivering presentation. Handling queries. Challenges and etiquettes associated with Telephonic, web-conferencing and Teleconferencing communication. Written communication: Principles and steps of effective writing. Seven Cs of Letter writing. Business Letters: inquiries, placing orders, sales letters. Job applications and resumes. Memos.

Unit IV

Group Discussion: Nature, forms and classification of Groups. Role of managers in Group Discussions. Effective Group Decision Making. Group Conflict. Interviews: Interviewing, Nature and types of Interviewing Questions. Verbal and Non-Verbal aspects of interviewing. Types of Interviews: structured and unstructured; group and depth. E-mail, Business Reports and Proposals: E-mail Etiquettes, smartness and presentation. Business Reports and proposals: Writing and purpose.

Suggested Readings:

- Bell, Reginald & Martin, Jeanette (2014). Managerial Communication. Business Expert Press.
- Kaul, A. Effective Business Communication, 2nd ed. PHI learning
- Raman and Singh (2012). Business Communication. Oxford University Press.
- R. C. Bhatia (2008), Business Communication, Ane Books Pvt Ltd, New Delhi.
- Scot, O., Contemporary Business Communication. Biztantra, New Delhi.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

BCOM/H/3/GEC7: FINANCIAL MANAGEMENT FOR BEGINNERS
DURATION: 3 HOURS **MAXIMUM MARKS: 100**
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The course aims to familiarize the students with the basic concepts of financial management.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: understand the overview of finance, the concept of time value of money and risk & return.

CO2: learn financial analysis with the aid of various financial statements & analyse the capital budgeting process and techniques.

CO3: analyse the cost of capital, capital structure and leverage.

CO4: examine dividend & working capital dividend decisions.

Unit I

Introduction: Meaning and importance of finance. Time value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of long-term financing and short-term financing.

Unit II

Financial statements: income statement, balance sheet, Ratio analysis: meaning, significance and limitations. Current ratio, quick ratio, absolute liquidity ratio, debt-equity ratio, interest coverage ratio, inventory turnover ratio, debtor's turnover ratio, average collection period, creditors turnover ratio, average payment period, return on capital employed, return on equity, earnings per share, dividend per share, price-earnings ratio. Capital budgeting process, Capital budgeting techniques (Payback period, Discounted payback period, NPV, IRR).

Unit III

Concept of cost of capital and capital structure: Cost of debt capital, Cost of preference share capital, Cost of equity share capital, Weighted average cost of capital (WACC). Meaning of leverage. Operating leverage, financial leverage, Combined leverage.

Unit IV

Dividend Decisions & Working Capital: Types of dividends, Dividend policies and factors affecting dividend policies. Stock-split and bonus Shares. Concept of working capital, its components and factors affecting working capital requirements.

Suggested Readings:

- Bhargav, B. K. -Finance For Non Finance Managers|| Jaiko Publishing House.
- Chandra, P. -Finance Sense: Finance For Non Finance executives|| Tata McGraw Hill.
- Joshipura, M. (2022) Cases in Financial Management, Sage Textbook
- Maheshwari, S. N. *Elements of Financial Management*. Sultan Chand & Sons.
- Maheshwari, S. N. *Financial Management – Principles & Practice*. Sultan Chand & Sons.

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



BCOM/H/3/GEC8: SALES PROMOTION

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The course aims to familiarize the students with the basics of Sales Promotion and its importance in marketing.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: develop a sales promotion campaign.

CO2: design different tools for sales campaign

CO3: analyse the need of a particular tool.

CO4: examine the public relation management.

Unit I

Introduction to Sales Promotion: Sales Promotion: Nature, meaning and importance of Sales Promotions; Significance of Sales Promotion in marketing; Misconception about sales promotion; Relationship marketing and Sales Promotion; Role of Sales Promotion in Integrated marketing communication.

Unit II

Types of Sales Promotion: Different forms of Sales Promotions; Consumer-oriented Sales Promotion; Trade oriented Sales Promotion; and Sales force oriented Sales Promotion.

Unit III

Major tools of Sales Promotion: Sales Promotion tools including -Premiums, price offs, coupons, sampling, refunds and rebates, contest, games and lotteries, point of purchase; Displays and demonstrations; Conferences use; Trade fairs; Exhibition and fashion shows, Specialities and novelties, and recent prevalent tools -features, strength and limitations.

Unit IV

Developing sales promotion programmes: Pre-testing; implementation; evaluating the result and making necessary modifications

Suggested Readings:

- Kazmi, S.H.H. & Batra, S.K. (2009). *Advertising and sales promotion*. Excel Books. India
- Kotler, P. & Keller, K.L. (2021). *A framework for marketing management*. (6 th ed.) Pearson
- Minahan, S. & Ogden-Barnes, S. (2015). *Sales Promotion Decision Making: Concepts, Principles, and Practice*. (1 st ed.) United States, Business Expert Press
- Mullin, R & Cummins, J. (2010). *Sales Promotion: How to Create, Implement and Integrate Campaigns that Really Work*. Paperback
- Neslin, Scott A., & Blattberg, Robert C. (1990). *Sales Promotion: Concepts, Methods and Strategies*. United States, Prentice Hall
- Quelch, John A. (1989). *Sales promotion management*. Prentice Hall.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

BCOM/H/3/GEC9: GENERAL MANAGEMENT

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The course aims to equip learners with essential management related knowledge and skills and their applicability in real world.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: examine the evolution of management and its significance

CO2: comprehend and analyse applicability of managerial functions

CO3: recognise the role of decision-making in business

CO4: analyse the role of directing in management

Unit I

Introduction to Management: Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neo-classical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).

Unit II

Functions of Management: Management functions and their relationship- planning, organizing, staffing, directing and controlling; Functional areas of management – an overview; Coordination - concept, characteristics and importance.

Unit III

Planning and Organising: Planning- meaning, strategic and operations planning; Decision-making- concept, importance and bounded rationality; Organizing- division of labour & specialization; Organisational structures; Factors affecting organisational design.

Unit IV

Directing and Staffing: Directing- concept and importance; Concept and theories of Motivation- Maslow's need hierarchy, Herzberg's two-factor theory, Theory X&Y; Leadership-meaning and importance; Communication- meaning and importance; Staffing- concept, importance and process.

Suggested Readings:

- Drucker, P. F. (1954). The Practice of Management. New York: Harper & Row.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.
- Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications
- Rao, V.S.P. Management Principles and Applications. Taxmann Publications.

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



BCOM/H/4/GEC10: BASICS OF ADVERTISING

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: identify communication objectives behind advertising of various products and services.

CO2: explain various advertising and media elements in the advertising decisions.

CO3: identify ethical issues of advertising.

CO4: describe the advertising agency and its effectiveness.

Unit I

Introduction to Advertising: Marketing Communication Process; Advertising: Significance, Types and Objectives; Target audience selection- basis; DAGMAR Approach; Methods of setting of Advertising Budget.

Unit II

Message: Advertising Appeals; Advertising Copy: Elements of Print Advertising Copy.

Unit III

Media Decisions: Types of Media: Merits and Demerits; Advertising through internet and interactive media issues and considerations.

Unit IV

Advertising Agency: Role, Types and Selection of advertising agency. Advertising: Effectiveness and Institutional Framework Rationale of Measuring Advertising Effectiveness: Evaluating Communication and Sales Effect; Pre and Post testing Techniques. Brief role of Advertising Standards Council of India (ASCI).

Suggested Readings:

- Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and Promotion: An Integrated Marketing Communications Perspective*. New York: McGraw Hill Education.
- Gupta, R. (2012). *Advertising Principles and Practice*. S. Chand
- Kapoor, Neeru. (2022). *Fundamentals of Advertising-IIInd Edition*. New Delhi: Cengage Learning India Pvt. Ltd.
- Shah, K., & D'Souza, A. (2008). *Advertising and Promotions: An IMC Perspective*. New Delhi: Tata McGraw Hill Publishing Company Limited.
- Sharma, K. (2018). *Advertising: Planning and Decision Making*. New Delhi: Taxmann Publication.
- Sharma, S. & Singh, R. *Advertising: Planning and Implementation, 3rd ed.* PHI Learning

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

BCOM/H/4/GEC11: INVESTING IN STOCK MARKETS

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The course aims to familiarize the students with the skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: explain the basics of investing in the stock market, the investment environment as well as risk & return.

CO2: analyse the Indian securities market including the derivatives market.

CO3: examine the EIC (economic, industry and company) framework.

CO4: conduct fundamental analysis and technical analysis.

Unit I

Basic of Investing: Basics of investment & investment environment. Concept of risk and return, Risk and return trade-off, Types of investing and investors. Avenues of investments - Equity shares, Preference shares, Bonds & Debentures, Insurance schemes, Mutual funds, Index funds, ETF. Security markets - primary Market, secondary Market and derivative market. Responsible Investment.

Unit II

Fundamental Analysis: Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, industry analysis, company analysis (quality of management, financial analysis: both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, EBIT, capital gearing ratio, return on investment, return on equity, EPS and DPS analysis, Industry market ratios: operating profit ratio, net profit ratio, PE, PEG, price over sales, price over book value, dividend yield, earning yield, debt- equity ratio, eva). Understanding the shareholding pattern of the company.

Unit III

Technical Analysis: Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (use of historic prices, simple moving average and MACD, basic and advanced interactive charts). Do's & Don'ts of investing in markets.

Unit IV

Indian Stock Market: Primary Markets (IPO, FPO, Private placement, OFS), Secondary Markets (cash market and derivative market: Futures and Options), Market Participants: stock broker, investor, depositories, clearing house, stock exchanges. role of stock exchange, stock exchanges in India-BSE, NSE and MCX. Security market indices: Nifty, Sensex and sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.

Suggested Readings:

- Chandra, P. -Investment Analysis and Portfolio Management|| Tata McGraw Hill Education, New Delhi.
- Chaturvedi S., Kaur G., Singh A. & Kaur J. -Investing in Stock Markets|| Scholar Trust Press.
- Pandian, P. -Security Analysis and Portfolio Management|| Vikas Publishing House, New Delhi.
- Ranganatham, M., & Madhumathi, R. -Security Analysis and Portfolio Management|| Pearson Education, India.
- Singh J.K. and Singh A.K. -Investing in Stock Markets|| A K Publications, Delhi.

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



BCOM/H/4/GEC12: EVENT MANAGEMENT

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The purpose of this course is to make the students familiar with techniques and skills required for successful organization of special events.

Course Outcomes: After completing the course students would be able to:

- CO1:** Understanding the Concept of Event management
- CO2:** Understanding the concepts of Leadership and budgets
- CO3:** Planning and Management of an Event
- CO4:** Marketing and Promotion of Event.

Unit I

Principles of Event Management; Types of events: Sports, Rallies, Wedding, Festivals, Educational and Corporate events; Developing mission, Establishing objectives, Preparing event proposal.

Unit II

Leadership Traits and characteristics, Crowd management, Major risks and emergency planning; Event Budget Different types of sponsorships.

Unit III

Purpose, Venue, Timing, Guest list, Invitations, Food & drink, Room dressing, Equipment, Protocols, Dress codes, Staging, Guest of honor, Speakers, Media, Photographers, Podium, Exhibition.

Unit IV

Marketing tools: Advertising and Promotions, Flyers, Posters, Newsletters, Blogs and Tweets; Media tools: Media invitations, Photo-calls, Press releases, Telecast, Radio interviews; Evaluation: Budget, Cost of event, Return on investment, Media coverage, Feedback.

Suggested Readings:

- Singh, S. & Kaur, H., *Event Management*, Arhiant Publishers, New Delhi.
- Anton Shone & Bryn Parry, *Successful Event Management*, Cengage Learning, New Delhi.
- Chaturvedi Ashutosh, *Event management, a professional approach*, Global India Publications, New Delhi.
- Glenn Bowdin, William O'Toole, Johnny Allen, Rob Harris, Ian McDonnell, *Events Management*, Routledge Publishers, New Delhi.
- Lynn Van Der Wagen & Brenda R Carlos, *Event Management*, Pearson, New Delhi.

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

BCOM/H/5/GEC13: E-COMMERCE AND ITS APPLICATIONS

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL:70, PRACTICAL: 30)

Course Objective: The objective of this course is to enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

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

CO1: Understand the basics of E-commerce, current and emerging business models. Present scenario of e commerce in India.

CO2: Identify the emerging modes of e-payment, familiarize with basic business operations such as online business transactions, sales, marketing, e tailing, online services, online shopping etc. on the web.

CO3: Understand the importance of security, privacy needs and concepts of e commerce and technology solutions.

CO4: Basic understanding of IT Act 2000 and cybercrimes ethical and legal issues of ecommerce.

UNIT-I

Introduction: Electronic Commerce Framework, History, Basics and Tools of E-Commerce, Comparison of Web-based with Traditional Business; Growth of E-Commerce – Present and potential; E-Business: Meaning, Importance, Models Based on the Relationships of Transacting Parties (B2B, B2C, C2C and C2B); Present Status of E-Commerce in India; Technology used in E-commerce: The dynamics of World Wide Web and internet (meaning, evolution and features).

UNIT-II

E-payment System: Models and methods of E-payments (Debit Card, Credit Card, Smart Cards, e-money), Digital signatures, Payment gateways, Risks involved in E-payments; On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online; E-commerce applications in various industries, online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment}; Online shopping (Amazon, snap deal, alibaba, flipkart, etc.).

UNIT-III

Security and Encryption: Need and concepts, the E-commerce security environment: (Dimensions, definition and scope of security), Security threats in the E-commerce Environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), Technology solutions (Encryption, security channels of communication, Protecting networks and protecting servers and clients).

UNIT-IV

IT Act 2000 and Cyber Crimes: IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.

Suggested Readings:

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4th Ed., McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



BCOM/H/5/GEC14: BASICS OF ORGANISATIONAL BEHAVIOUR

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The course aims to enhance the understanding of the basic concept of Organisational Behaviour (OB) and the working of modern organisations. It focuses on the study of human behaviour at three levels: Individual, Interpersonal and Group.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: analyse the working of organisations and human Behaviour.

CO2: apply the concepts of OB in managing people at the workplace.

CO3: critically evaluate the role of motivation theories in guiding human behaviour.

CO4: develop understanding of diverse leadership styles and strategies.

Unit I

Introduction to organisational studies, importance of organisations, relationship between management and organizing function, emergence and development of Organisation Behaviour, Organisational Behaviour in changing times.

Unit II

Individual characteristics - Inherited characteristics vs. learned characteristics; Personality- concept and types; Components of Attitude, organisational commitment and job satisfaction as work attitude; Sources and types of values; role of values and beliefs in the making of an individual.

Unit III

Communication - concept, process and types, essentials of effective communication; Johari Window.

Why people work - Maslow's Need Hierarchy theory, intrinsic and extrinsic rewards, monetary and non-monetary incentives, contemporary motivation practices.

Unit IV

Importance of groups, groups vs. teams; Leadership - trait theory, nature vs. nurture leadership; difference between a leader and a manager; Leadership styles (Likert) - exploitative, benevolent, consultative, and participative; making of great leaders, contemporary leadership practices.

Suggested Readings:

- Greenberg, J. (2015). Behaviour in organisations. Pearson Education India. Tenth edition.
 - Hersey, P. K., Blanchard, D., & Johnson, D. (2013). Management of organisational Behaviour. Pearson.
 - Luthans, F. (2017). Organisational Behaviour-An evidence based approach. McGraw-Hill Education, Twelfth Edition.
 - Pareek, U. (2014). Understanding Organisational Behaviour. Oxford University Press.
 - Singh, K. (2015). Organisational Behaviour: Texts & Cases (3rd Edition). India: Pearson.
- Additional Resources.

Important Instructions for the Examiner:

- As per ordinance 2021-22 approved by Academic Council held on 24.07.2021:
For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

BCOM/H/5/GEC15: PERSONAL FINANCIAL PLANNING

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

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

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: analyse the meaning and appreciate the relevance of financial planning.

CO2: appraise the concept of investment planning and its methods.

CO3: examine the scope and ways of personal tax planning.

CO4: analyse insurance planning and its relevance.

Unit I

Financial Planning: Financial goals, steps in financial planning, budgeting incomes and payments, time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting alerts and maintaining sufficient funds for fixed commitments.

Unit II

Investment Planning: Process and objectives of investment, concept and measurement of return & risk for various asset classes, measurement of portfolio risk and return, diversification & portfolio formation. Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and digital currency.

Unit III

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

Unit IV

Insurance Planning: Need for insurance. Life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.

Suggested Readings:

- Indian Institute of Banking & Finance. -Introduction to Financial Planning|| Taxmann Publication, New Delhi.
- Keown A.J. -Personal Finance|| Pearson, New York.
- Pandit, A. -The Only Financial Planning Book that You Will Ever Need|| Network 18 Publications Ltd., Mumbai.
- Sinha, M. -Financial Planning: A Ready Reckoner|| McGraw Hill Education, New York.
- Tripathi, V. -Fundamentals of Investment|| Taxmann Publication, New Delhi.

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



BCOM/H/6/GEC16: BRAND MANAGEMENT

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The course aims to make students aware of brands, their evolution, extensions, simple brand management strategies and its practical implications for business.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: comprehend the conceptual framework of brands

CO2: analyse various success actions of popular brands

CO3: describe the brand extensions

CO4: explore the life stages of a brand

Unit I

Introduction to Brands and Brand Management, Concept of a Brand, Evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth.

Unit II

Brand Positioning: Brand Building, Identifying and Establishing Brand Positioning and Values, Brand Repositioning, Life Stages of a Brand, Brand Personality, Brand Image.

Unit III

Designing Marketing Program: Brand Management Process, Designing and Implementing Brand Actions, Brand Extensions, Brand Reinforcement Strategies,

Unit IV

Brand Equity & Performance: Customer-based Brand Equity, Understanding Brand Performance: Brand Equity Management System, New Media Environment, Growing and Sustaining Brand Equity. Managing Strong Brands, Managing Brands in the Digital Era. Contemporary Scene: storytelling, Internet and Social Media, Brands amplifiers, Legal and Ethical aspects in Brand Management.

Suggested Readings:

- Aaker, D. *Brand Leadership*. UK: Simon & Schuster.
- Beverland, M. *Brand Management: Co-creating Meaningful Brands*. UK: SAGE Publications.
- Chernev, A. *Strategic Brand Management*. Illinois, USA: Cerebellum Press.
- Chitale, A.K. & Gupta, R. *Product Policy and Brand Management: Text and Cases, 4th ed* PHI Learning
- Cowley, D. *Understanding Brands*. India: Kogan Page Ltd.
- John, D. R. *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. New Delhi: Oxford University Press.
- Keller, K. L., Swaminathan V., Parameswaran, A. M G, and Jacob, I. C. *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. India: Pearson Education.

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

BCOM/H/6/GEC17: BANKING OPERATIONS

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to familiarize the students with the operations of Banking.

Course Learning Outcomes: After completion of the course the learners will be able to:

CO1: Understand the concept and role of banking and KYC in an economy.

CO2: Familiarise with the operations of banking and its services, concept of crossing, endorsement and their types.

CO3: Develop the insights on internet banking, mobile banking and interbank payment system

CO4: Gain knowledge about different types of banking lending, hire purchase and leasing.

UNIT-I

Introduction: Origin of banking; Definition, Banker and customer relationship; General and special types of customers; Types of deposits; Origin and growth of Commercial banks in India; Financial Services offered by banks; Changing role of commercial banks, Types of banks; Procedure for Opening of Deposit Account: Application form, Introduction, Proof of residence, Specimen signature and Nomination

UNIT-II

Know your Customer (KYC) guidelines; Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Issue of pass book, Current Savings or Recurring deposits, Issue of Cheque book, Issue of fixed deposit receipt, premature encashment of fixed deposits and loan against fixed deposit, Closure of accounts, Transfer of accounts to other branches; Crossing and endorsement - meaning, definitions, types and rules of endorsement and crossing

UNIT-III

Paying Banker: duties, Statutory protection; Collecting bankers: duties, statutory protection for holder in due course; Delivery Channels: Automated Teller machine (ATM), Phone banking, Call Centres, Internet banking, Mobile banking, Payment gateways, Card technologies, Inter Bank Payment System; Electronic funds transfer – RTGS, NEFT; Electronic Money; E- Cheques.

UNIT-IV

Banking Lending: Loans and Advances, Forms of Advances – General Loans, Overdrafts, Clean advances, Term advances, Consumer Loans, Foreign bills purchases; Advances against Hire purchase; Packing Credits, Import loan

SUGGESTED READINGS:

1. Paul and Suresh, "*Management of Banking and Financial Services*", 2007, Pearson Education.
2. Sunderam and Varshney, "*Banking Theory Law and Practices*", 2004, Sultan Chand and Sons Publisher.
3. Varshney, P.N, "*Banking Law and Practice*", 2012, Sultan Chand and Sons
4. Desai, Vasant, "*Banks and institutional management*", 2008, Himalaya Publications.
5. Gurusamy, S., "*Banking Theory: Law and Practice*", 2009, Tata McGraw Hill

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



BCOM/H/6/GEC18: FUNDAMENTALS OF INTERNATIONAL BUSINESS
DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The course aims to impart the core body of knowledge in international business to the students.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: analyse the process of globalization and its impact on growth of international business.

CO2: evaluate the changing dynamics of the diverse international business environment.

CO3: analyse the theoretical dimensions of international trade as well as intervention measures adopted.

CO4: analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.

Unit I

Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.

Unit II

International Business Environment: Role of political and legal systems in international business; cultural environment of international business; implications of economic environment for international business.

Unit III

International Trade: Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control.

Unit IV

Regional Economic Integration: Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, and SAARC; Cost and benefits of regional economic integration. International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF.

Suggested Readings:

- Chaturvedi, D.D., Jindal, D. & Kaur, R. International Business. Scholar TechPress, Delhi.
- Cherunilam, F. International Business: Text and Cases, 6th ed. PHI learning
- Daniels, J. D., Radenbaugh, L. H. & Sullivan, D. P. International Business, Pearson Education.
- Griffin, R. W & Pustay, M. W. International Business - A Managerial Perspective. Prentice Hall.
- Joshi RM, (2009). International Business. Oxford University Press
- Menipaz, E., Menipaz A. and Tripathi S.S. International Business: Theory and Practice. New Delhi. Sage Publications India Pvt. Ltd.

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.

BCOM/H/7/GEC19: FUNDAMENTALS OF HUMAN RESOURCE MANAGEMENT
DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The course aims to introduce learners to the field of human resource management by exposing them to the key concepts.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: Examine the organisational human resource processes.

CO2: compare job analysis, job description, and job design.

CO3: evaluate the relevance and methods of training and development.

CO4: categorise the requisite skills in performance appraisal and compensation of employees.

Unit 1:

Introduction to HRM: Concept, functions and significance of HRM. Challenges of human resource management. Workplace diversity, employee empowerment, maintaining work life balance, and stress management.

Unit 2:

Human Resource Planning and Procurement: Quantitative and qualitative dimensions of human resource planning; job analysis, job description and job specification. Recruitment: concept, sources and techniques. Selection: concept and process.

Unit 3:

Employee Training and Development: Training: concept and methods; Apprenticeship, understudy, job rotation, vestibule training. case study, role playing, and sensitivity training. Development: In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

Unit 4:

Performance Appraisal and Employee Compensation: Performance appraisal: nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job transfer and promotion. Employee Maintenance and Emerging issues in HRM: Employee health, welfare and safety; Social security; Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery;

Suggested Readings:

- Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill.
- Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
- Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons
- Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition, Taxmann's.

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



BCOM/H/7/GEC20: DISTRIBUTION LOGISTICS

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The course aims to acquaint the student with the concept, tools and importance of Distribution logistics in Marketing.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: describe the basics of logistics management.

CO2: explore the distribution channels and their importance.

CO3: evaluate the various modes of transportation for distribution.

CO4: demonstrate the basic knowledge about the various tools for operationalefficiency.

Unit 1:

Introduction to Logistics: Concept, Evolution, Components and Process. Dimensions of Logistics – Micro and Macro; inbound, outbound, Value-Added Role of Logistics.

Unit 2:

Distribution Strategy – Meaning, Marketing channels: nature and importance, conventional and emerging channels, role of online sales and supply chain; Designing strategic distribution network; Factors influencing distribution network.

Unit 3:

Transportation and Warehousing Decision - Role and importance. Factors influencing transportation and warehousing decisions. Importance of Multimodal Transport and containerization. Cost effectiveness of various modes of transport and types of warehouses.

Unit 4:

Operational Efficiency and its tools: Inventory Management: introduction, objectives, types and importance, EOQ and JIT approach. Third and fourth-party logistic outsourcing– challenges and future directions. Technology in Logistics: Overview of AI in Logistics, Robotics, Block Chain, Reverse Logistics, Re-engineeringthe supply chain, RFID, EDI, Bar coding.

Suggested Readings:

- Bloomberg, D.J. & Lemay, S. (2015) *Logistics* 8th edition, Pearson Education.
- Chopra, S. & Meindl, P. (2007). *Supply Chain Management: Strategy, Planning and Operation*, Pearson Education.
- Hult, M. G., Closs, D., Frayer, D. Global (2014). *Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage*. Mc Graw Hill Ltd.
- Shapiro, J.F. (2007). *Modelling the Supply Chain*, Cengage Learning.
- Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E., & Shankar, R. (2008). *Designing and Managing the Supply Chain*. Tata McGraw-Hill Education.

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BCOM/H/7/GEC21: BUSINESS ENVIRONMENT

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to expose students to the concept, importance and dynamics of business environment.

Course Learning Outcomes: After completion of the course the learners will be able to:

CO1: To study the concept of business environment and economic planning in current scenario.

CO2: Understand the concept of unemployment, inflation and industrial sickness.

CO3: Familiarize with role of government in Indian economy.

CO4: To aware the students about SEBI WTO WORLD BANK IMF and Multinational Corporations.

UNIT- I

Business Environment: Concept, Components, and importance; Environmental scanning techniques, Economics Systems; Economic Planning – Concept, types of plans; Five year plans and planning machinery in India.

UNIT- II

Problems of growth: Unemployment; Poverty; Regional imbalances; Social Injustice; Inflation; Parallel economy, Industrial sickness-Meaning, causes, remedial measures, SICA.

UNIT- III

Role of Government in Indian Economy: Monetary and fiscal policy; Industrial policy; Industrial Licensing Policy; Special Economic Zones; Liberalization; Privatization; Globalization.

UNIT- IV

SEBI – Objectives & functions, Export-Import Policy; Foreign Investment and Collaborations; Multinational Corporations; International Economic Institutions –WTO, World Bank, IMF.

Suggested Readings:

1. Sundaram& Black, *the International Business Environment*, Prentice Hall, NewDelhi.
2. Aggarwal A.N., *Indian Economy*, Vikas Publishing House, Delhi.
3. Khan Farooq A.L., *Business and Society*, S.Chand, Delhi.
4. Dutt R. and Sundharam K.P.M., *Indian Economy*, S. Chand, Delhi.
5. Misra S.K. and Puri V.K., *Indian Economy*, Himalaya Publishing House, New Delhi.
6. DuttRuddar: *Economic Reforms in India-A Critique*; S. Chand, New Delhi.

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BCOM/H/8/GEC22: CUSTOMER RELATIONSHIP MANAGEMENT

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: This course aims to familiarise the students with the concept and importance of the relationship with customers and techniques of customer relationship management (CRM) in different market situations.

Course Learning Outcomes: After completion of the course, the learners will be able to:

CO1: demonstrate the management of customer life-cycle, importance of trust, value and commitment in building relationship.

CO2: analyse the CRM technological tools.

CO3: describe the applications of CRM tools in the service sector.

CO4: describe the emerging issues in CRM

Unit I

Introduction: Concept and significance of Customer Relationship Management; Firm and customer motivations for relationships; Customer Profiling and Total Customer Experience; Database marketing; Customer life cycle and customer lifetime value; Customer acquisition, retention and development; Customer Satisfaction; Customer Loyalty- Customer loyalty management, Campaign Management.

Unit II

Technological Tools for CRM and Implementation: Customer related data bases and its development and maintenance; Data Mining for CRM - Some Relevant Issues; Changing Patterns of e-CRM Solutions in the Future; Sales force automation (SFA); E-CRM.

Unit III

CRM in Services and Support: Relevance of CRM for Hospitality Services; Customer Relationship Management in Banking and Financial Services; CRM in Insurance.

Unit IV

The Past, Present and Future of CRM in India, Emerging issues in CRM

Suggested Readings:

- Barnes, J. G. (2001). Secrets of Customer Relationship Management: It's All about how You Make Them Feel. University of Virginia: McGraw-Hill.
- Rai, A. K. Customer Relationship Management: Concepts and Cases, 2nd ed. PHI learning
- Sheth, J. N., & Parvatiyar, A. (2013). Handbook of Relationship Marketing. London, UK: Sage Publications Ltd.
- Sheth, J. N., Parvatiyar, A., & Shainesh, G. (2017). Customer Relationship Management: Emerging Concept, Tools and Applications. India: McGraw Hill.
- Stone, M., & Woodrock, N. (1995). Relationship Marketing. London: Kogan Page.

Important Instructions for the Examiner:

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BCOM/H/8/GEC23: DIGITAL MARKETING

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The course aims to provide knowledge regarding the concepts, tools, techniques and relevance of digital marketing in the current scenario.

Course Learning Outcomes: After completion of course, learners will be able to:

CO1: identify and assess the impact of digital technology in transforming the business environment and also the customer journey.

CO2: describe the functioning of the digital marketers and how it is different than the traditional marketing practices

CO3: explain the significance of digital marketing tools, such as, SEO, Social media platforms, Online advertising, Blogging etc.

CO4: gather knowledge about the ethical considerations and the regulatory framework of digital marketing in India

Unit I

Introduction: Concept, Scope and Importance of Digital Marketing, Traditional Marketing vs Digital Marketing, Challenges and opportunities for Digital Marketers, Digital Marketing landscape: an overview of Indian Markets.

Unit II

Digital Marketing Management: Digital marketing-mix, Segmentation, Targeting, Differentiation and Positioning: Concept, Levels, and strategies in digital environment, Digital Technology and Customer Relationship Management, Digital Consumers and their Buying Decision process.

Unit III

Digital Marketing Presence: Concept and role of Internet in Marketing, Online marketing Domains, The P.O.E.S.M. Framework, Website design and domain name branding, Search Engine Optimization stages, Types of traffic, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing: types and strategies.

Unit IV

Interactive Marketing: Interactive Marketing: Concept and options, Social media marketing: concept and tools, Online Communities and Social networks, Blogging: types and role, Video marketing: tools and techniques, Mobile marketing tools, PPC marketing, Payment options and Gateways.

Suggested Readings:

- Ahuja V(2015). Digital Marketing. Oxford University Press.
- Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
- Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer Led Approach.
- Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
- Maity M(2022). Digital Marketing. Oxford University Press.

Important Instructions for the Examiner:

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For End-term examination of 4/3/2 credit course, the examiner is required to set 9/7/5 questions in all where the first question will be compulsory consisting of five short answer type questions (2 marks) covering the whole syllabus, in addition to 8/6/4 long answer type questions two from each unit. The students shall be required to attempt 5/4/3 questions in all, selecting compulsory question of 10 marks and one question from each unit.



BCOM/H/8/GEC24: E-FILING OF RETURNS

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: To provide the students the conceptual and practical knowledge about electronic filling of returns.

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

CO1: Discuss the concept of E –Filling of return.

CO2: Gather knowledge about ITR.

CO3: Understand the concept of TDS return.

CO4: Develop an understanding for service tax return.

UNIT-I

Conceptual Framework: Meaning of E-Filling, Difference Between E-Filling and Regular filling of returns, Benefits and limitations of E-Filling, Types of E-Filling; E-Filling process: Relevant information.

UNIT-II

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

UNIT-III

TDS and E-Filling of TDS returns: Introduction to the concept of TDS; Provision regarding return of TDS; Types of forms for filling TDS returns; Practical workshop on E-filling of TDS Returns.

UNIT-IV

Service Tax and E-Filling of Service tax return: Introduction to service tax; Relevant notifications regarding E-Filling of service tax returns; Steps for preparing service tax returns; Practical workshop on E-Filling of service tax returns.

Suggested Readings:

- Ahuja, Girish and gupta, Ravi. *Systematic approach to Income Tax*. Bharat Law House, Delhi.
- Software: Excel Utility available at incometaxindiafilling.gov.in

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