

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

SCHEME & SYLLABUS **Bachelor of Commerce**

(Choice Based Credit System)

Department of Commerce

Course Scheme & Syllabus

FOR

Bachelor of Commerce
(Honors)

(SEMESTER: I –VIII)

(Choice Based Credit System)

Under New Education Policy

(2022 onwards)

KHIALA, DISTT. JALANDHAR (PUNJAB)

Four Year Bachelor of Commerce Under New Education Policy

Sant Baba Bhag Singh University

University Institute of Commerce and Management

ABOUT THE DEPARTMENT

The Department of Commerce of Sant Baba Bhag Singh University established in the year 2015 under the University Institute of Commerce and Management has an aim to popularize the commerce education in the region. It desires to provide quality education to enable the graduates to become leaders in their professional careers, to pursue excellence in research, and to serve the profession, community and nation, and also to be competitive in the international scenario.

SALIENT FEATURES OF THE DEPARTMENT

- Highly qualified, well experienced and dedicated staff.
- Well equipped and furnished Classes.
- Continuous career counseling and competitive exam guidance to aspire the students.
- Students oriented extra-curricular activities for the overall development of students.
- Free internet facility for students.
- Excellent infrastructure, innovative faculty for spreading entrepreneurship culture.
- Continuous efforts are made by the faculty members to practice innovative methods of teaching like role playing, case studies, debates and management games.
- The Department of Commerce promotes the research culture among the faculty members as well as among students of the department.
- The department also organizes industrial training for its students.
- The members of the department also actively participate at various national level as well as international seminars to enrich and upgrade themselves with the latest concepts in the field of commerce.
- The faculty of commerce has numerous publications to its credit in national and international journals of repute.
- Computerized office work with devoted staff

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Bachelor of Commerce (Hons.)

B.Com(Hons.) is a route for the Commerce students of 10+2 to join the band of commerce professionals. The program is designed to equip the students with skills and knowledge through which they can excel in the commerce stream through which they can become successful Investment managers, Entrepreneurs & Bankers etc.

They can also pursue masters program in Commerce (M.COM) after graduation.

VISION

Committed to provide excellence and value education in commerce.

MISSION

To provide affordable yet quality education, while equipping students with information and skills in the stream of Commerce, instill values, recognize hidden talents, provide openings for students to comprehend their full potential with the view of shaping them into future leaders, teachers, entrepreneurs and above all good human beings and responsible citizen.

ELIGIBILITY CRITERIA

10+2 or its equivalent examination in Commerce stream conducted by a recognized Board/University/Council

DURATION

4 Years

CAREER PATHWAYS

The program is designed to meet the growing requirement of qualified professionals in field of Commerce, Trade, Industry and education. BCOM graduates are hired both by Government and private organizations. They can also take up their career as Chartered Accountant (CA), Company Secretary (CS) and other Accounting professionals. They may join Post Graduation Courses further.

- **Government Jobs**

Prepare students for various government jobs such as banking sector, civil services etc. Many government information technology companies and government like BHEL, NSDL, MTNL and BSNL are hiring BCA graduates.

- **Corporate Jobs**

Multiple pathways designed according to the level of the students to prepare them for different job profiles as per needs of industrial sector.

- **Higher Studies**

This pathway prepares students for Higher Studies and helps in their research also.

- **Entrepreneurship**

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To set up new ventures

PROGRAMME EDUCATIONAL OBJECTIVE (PEO)

PEO1: To meet the industrial requirements.

PEO2: Possess a wide range of managerial traits along with the skills that would build qualities in specific areas of business.

PEO3: To face the challenges in the field of commerce and business in present era.

PEO4: To pursue career in their chosen field of Banking & Insurance, Accounting & Finance and International business.

PROGRAMME OUTCOMES (PO)

PO1: Possess in-depth knowledge of Accounting, Finance, Taxation and corporate laws.

PO2: Be prepared for post graduate studies and to achieve success in their professional careers.

PO3: To face the challenges in the field of commerce and business in present era.

PO4: Achieve a strong foundation of knowledge in different areas of Commerce.

PROGRAMME SPECIFIC OUTCOMES (PSO)

PSO1: After successful completion of degree, The graduates can further enhance their knowledge by pursuing career in various professional courses like M.Com, MBA, CA, ICWA, ICMA and Law etc.

PSO2: The graduate will be able to possess inter-personal and professional business communication skills.

PSO3: The graduate will possess knowledge of various basic laws and legalizations related to commerce and business.

PSO4: The degree will upgrade the learners with practical skills which they can apply to manage various businesses at regional as well as global business levels.

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ABOUT THE CHOICE BASED CREDIT SYSTEM (CBCS)

The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill based courses. The courses can be evaluated following the grading system, which is considered to be better than the conventional marks system. The basic idea is to look into the needs of the students so as to keep up-to-date with development of higher education in India and abroad. CBCS aims to redefine the curriculum keeping pace with the liberalization and globalization in education. CBCS allows students an easy mode of mobility to various educational institutions spread across the world along with the facility of transfer of credits earned by students.

1. Curriculum Structure: BCA degree programme will have a curriculum with Syllabi consisting of following type of courses:

I. Ability Enhancement Courses (AEC): The Ability Enhancement Courses (AEC) may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC). AECC courses are the courses based upon the content that leads to Knowledge enhancement; these are mandatory for all disciplines.

SEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.

A. Ability Enhancement Compulsory Courses (AECC): Environmental Science, English Communication/MIL Communication.

B. Skill Enhancement Courses (SEC): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.

II. Core Courses (CR): A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course. These courses are employability enhancement courses relevant to the chosen program of study. Program core comprises of Theory, Practical, Project, Seminar etc. Project work is considered as a special course involving application of knowledge in solving/ analyzing/ exploring a real life situation/ difficult problem.

III. Elective Courses: Elective course is generally a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill. Accordingly, elective course may be categorized as:

A. Discipline Specific Elective (DSE) Course: Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective.

B. Project (I): An elective course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a candidate studies such a course on his own with an advisory support by a teacher/faculty

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member is called dissertation/project.

2. NOMENCLATURE USED:

I. Post Graduate Core Courses

- A. Core Course(CR)
- B. Theory Subject (T)
- C. Practical (P)

II. Ability Enhancement Courses (AEC):

- A. Ability Enhancement Compulsory Courses (AECC)
- B. Skill Enhancement Courses (SEC).

III. Elective Courses (EL)

- A. Discipline Specific Elective (DSE)

IV. Interdisciplinary Subject (IDC)



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COURSE CLASSIFICATION

1. Ability Enhancement Compulsory Course		L	T	P	Credits
1.	Communication Skills-I (Theory)	2:0:0	2:0:0	2	2
2.	Communication Skills –I (Practical)	0:0:2	0:0:1	2	1
3.	Environmental Sciences	3:0:0	3:0:0	3	3
4.	Communication Skills-II (Theory)	2:0:0	2:0:0	2	2
5.	Communication Skills-II (Practical)	0:0:2	0:0:1	2	1
6.	Business Communication Skills	2:0:0	2:0:0	2	2
Total Credits					11
2 Professional Core Courses (Theory)		L	T	P	Credits
1.	Business Organization and Management	4:0:0	4:0:0	4	4
2.	Business Laws	5:0:0	5:0:0	5	5
3.	Financial Accounting	4:1:0	4:1:0	5	5
4.	Personal Finance & Planning	4:0:0	4:0:0	4	4
5.	Strategic Approach to Business Environment	4:0:0	4:0:0	4	4
6.	Statistics for Business	4:1:0	4:1:0	5	5
7.	Advanced Accounting	4:1:0	4:1:0	5	5
8.	Cost Accounting	4:1:0	4:1:0	5	5
9.	Corporate Law	4:1:0	4:1:0	5	5
10.	Corporate Accounting	4:1:0	4:1:0	5	5
11.	Management Accounting	3:1:0	3:1:0	4	4
12.	Banking and Insurance	4:0:0	4:0:0	4	4
13.	Direct Tax Laws	4:1:0	4:1:0	5	5
14.	Fundamentals of Operations Research	4:0:0	4:0:0	4	4
15.	Financial Management: Concepts and Techniques	4:1:0	4:1:0	5	5
16.	Entrepreneurship	4:0:0	4:0:0	4	4
17.	Goods and Service Tax	5:0:0	5:0:0	5	5
18.	Auditing	5:0:0	5:0:0	5	5
19.	Cost Management	4:1:0	4:1:0	5	5
20.	Business Research Methodology	4:1:0	4:1:0	5	5
21.	Research and Publication Ethics	2:0:0	2:0:0	2	2
22.	Business Modelling and Valuations	5:0:0	5:0:0	5	5
23.	International Business Operations	4:0:0	4:0:0	4	4
24.	Review of Literature	3:0:0	3:0:0	3	3
Total Credits					107

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3. Professional Core Courses (Practical)		L	T	P	Credits
1.	Workshop on Innovation, Business Models and Entrepreneurship	0:0:2	0:0:1	2	1
2.	Practice on Excel and SPSS for Research- Practical	0:0:4	0:0:2	4	2
3.	Research Seminar	0:0:2	0:0:1	2	1
4.	Dissertation Writing				10
Total Credits					14
4. Skill Enhancement Subjects		L	T	P	Credits
1.	Skill Enhancement-1	4:0:0	4:0:0	4	4
2.	Computer based Accounting-Theory	2:0:0	2:0:0	2	2
3.	Computer based Accounting-Practical	0:0:2	0:0:1	2	1
4.	Seminar*	0:0:0	0:0:2	0	2
5.	E-Filling of Income Tax	0:0:2	0:0:1	2	1
Total Credits					10
5. Discipline Specific Elective		L	T	P	Credits
1.	DSE-1	4:0:0	4:0:0	4	4
2.	DSE-2	4:0:0	4:0:0	4	4
3.	DSE-3	4:0:0	4:0:0	4	4
4.	DSE-4	4:0:0	4:0:0	4	4
5.	DSE-5	4:0:0	4:0:0	4	4
Total Credits					20
6. Generic Elective		L	T	P	Credits
1.	GE-1	4:0:0	4:0:0	4	4
2.	GE-2	4:0:0	4:0:0	4	4
3.	GE-3	4:0:0	4:0:0	4	4
Total Credits					12
7. Interdisciplinary Course		L	T	P	Credits
1.	IDC-I	3:0:0	3:0:0	3	3
2.	IDC-II	3:0:0	3:0:0	3	3
3.	IDC-III	3:0:0	3:0:0	3	3
4.	IDC-IV	3:0:0	3:0:0	3	3
Total Credits					12

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SCHEMES & SYLLABI

FOR

B.Com (Hons.)

First to Eighth Semester Examinations

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Four Year Bachelor of Commerce Under New Education Policy SANT BABA BHAG SINGH UNIVERSITY

B.COM Hons.

Scheme for B.COM Hons

1st Year Semester-I SCHEMES AND SYLLABUS

(L): Lecture
(T): Tutorial**
(P): Practical***

Theory Subjects							
S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM101	Business Organization and Management	Core	4:0:0	4:0:0	4	4
2	COM103	Business Laws	Core	5:0:0	5:0:0	5	5
3	COM105	Financial Accounting	Core	4:1:0	4:1:0	5	5
4	COM107	Personal Finance & Planning	Core	4:0:0	4:0:0	4	4
5	ENG121	Communication Skills-I (Theory)	AECC	2:0:0	2:0:0	2	2
6	EVS001	Environmental Sciences	AECC	3:0:0	3:0:0	3	3

Practical Subjects:							
S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	ENG123	Communication Skills – I (Practical)	AECC	0:0:2	0:0:1	2	1
2	PT101/PT103/PT105	NSO/NCC/NSS	ECA	0:0:2	NA	2	0

Total Contact Hours: 27

Total Credit Hours: 24

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Semester II

S.No	Course Code	Course name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM102	Strategic Approach to Business Environment	Core	4:0:0	4:0:0	4	4
2	COM104	Statistics for Business	Core	4:1:0	4:1:0	5	5
3	COM106	Advanced Accounting	Core	4:1:0	4:1:0	5	5
4	ENG114	Communication Skills-II (Theory)	AECC	2:0:0	2:0:0	2	2
5.		Generic Elective-1	GE-1	4:0:0	4:0:0	4	4

Practical Subjects:

S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	ENG116	Communication Skills-II (Practical)	AECC	0:0:2	0:0:1	2	1
2	PT102/PT104/ PT106	NSO/NCC/NSS	ECA	0:0:2	NA	2	0

Choose any one of the following: Generic Elective-1

COM110	Basics of Currency Banking and Exchange
COM112	Export Import Procedure and Documentation

Total Contact Hours: 24

Total Credit Hours: 21

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Four Year Bachelor of Commerce Under New Education Policy Semester III

Theory Subjects

S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM201	Cost Accounting	Core	4:1:0	4:1:0	5	5
2	COM203	Corporate Law	Core	4:1:0	4:1:0	5	5
3	COM205	Corporate Accounting	Core	4:1:0	4:1:0	5	5
4		Generic Elective-2	GE-2	4:0:0	4:0:0	4	4
5		Skill Enhancement-1	SEC-1	4:0:0	4:0:0	4	4

Practical Subjects:

S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	PT201/PT203/PT205	NSO/NCC/NSS	ECA	0:0:2	NA	2	0

Total Contact Hours: 25
Total Credit Hours :23

Choose Any one of the Following: Generic Elective-2

COM211	Banking and Financial System
COM213	Financial Market Operations

Choose Any one of the Following: Skill Enhancement-1

COM215	E-Commerce
COM217	Emerging trends in Commerce

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Four Year Bachelor of Commerce Under New Education Policy Semester IV

Theory Subjects

S.No	Course Code	Course name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM202	Management Accounting	Core	3:1:0	3:1:0	4	4
2	COM204	Banking and Insurance	Core	4:0:0	4:0:0	4	4
3	COM206	Direct Tax Laws	Core	4:1:0	4:1:0	5	5
4	COM208	Fundamentals of Operations Research	Core	4:0:0	4:0:0	4	4
5	COM212	Computer based Accounting-Theory	SEC	2:0:0	2:0:0	2	2
6		Generic Elective-3	GE-3	4:0:0	4:0:0	4	4

Practical Subjects

S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM218	Computer based Accounting-Practical	SEC	0:0:2	0:0:1	2	1

Total Contact Hours: 25

Total Credit Hours :24

Summer Training Minor project report: Every student registered in the programme will be required to go for 6 weeks industrial Training. After successfully completing their training students will be required to submit summer training report in form of Minor Project. The report of student will be required by the student to be submitted in the department to his/her concerned supervisor

Any of the following: Generic Elective-3	
COM214	Electronic Banking and Risk Management
COM216	Emerging Trends in Accounting

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Semester V

Theory Subjects

S.No	Course Code	Course name	Course Type	Contact Hours (L:T: P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM301	Financial Management: Concepts and Techniques	Core	4:1:0	4:1:0	5	5
2	COM303	Entrepreneurship	Core	4:0:0	4:0:0	4	4
3	COM323	Business Communication Skills	AECC	2:0:0	2:0:0	2	2
4		Any one of the Discipline Specific Elective -1	DSE 1	4:0:0	4:0:0	4	4
5		Any one of the Discipline Specific Elective -2	DSE 2	4:0:0	4:0:0	4	4
6		Interdisciplinary Course- To be offered by the outside department	IDC-I	3:0:0	3:0:0	3	3

Practical Subjects

S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM305	Seminar*	SEC	0:0:0	0:0:2	0	2
2	COM309	E-Filing of Income Tax	SEC	0:0:2	0:0:1	2	1

*Seminar on Summer Training project Report

Total Contact Hours: 24

Total Credit Hours :25

Any one of the following: Discipline Specific Elective -1	
COM311	Portfolio Management
COM313	International Financial Management

Any one of the following: Discipline Specific Elective -2	
COM315	Social and Business Ethics
COM317	Service Marketing

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Semester VI

Theory Subjects:

S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM302	Goods and Service Tax	Core	5:0:0	5:0:0	5	5
2	COM304	Auditing	Core	5:0:0	5:0:0	5	5
3	COM306	Cost Management	Core	4:1:0	4:1:0	5	5
4		Any of the Discipline Specific Elective-3	DSE-3	4:0:0	4:0:0	4	4
5		Interdisciplinary Course-To be offered by the outside department	IDC-II	3:0:0	3:0:0	3	3

S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM314	Workshop on Innovation, Business Models and Entrepreneurship	Core	0:0:2	0:0:1	2	1

Total Contact Hours: 24

Total Credit Hours :23

Any one of the Discipline Specific Elective-3

COM316 Accounting for Banking & Insurance Companies

COM318 Strategic Financial Management

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Semester-VII

I: Theory Subjects

S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM451	Business Research Methodology	Core	4:1:0	4:1:0	5	5
2	COM453	Research and Publication Ethics	Core	2:0:0	2:0:0	2	2
3	COM457	Business Modelling and Valuations	Core	5:0:0	5:0:0	5	5
4		Any of the Discipline Specific Elective-4	DSE-4	4:0:0	4:0:0	4	4
5		Interdisciplinary Course-To be offered by the outside department	IDC-III	3:0:0	3:0:0	3	3

II: Practical Subjects

S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM461	Practice on Excel and SPSS for Research- Practical	Core	0:0:4	0:0:2	4	2

Total Contact Hours: 23

Total Credit Hours: 21

Any one of the Discipline Specific Elective-4	
COM465	Financial Services Management
COM467	Advertising and Sales Management
COM469	Economic Laws

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Semester -VIII

Theory Subjects

S.No	Course Code	Course Name	Course Type	Contact Hours (L:T:P)	Total Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM452	International Business Operations	Core	4:0:0	4:0:0	4	4
2	COM454	Review of Literature	Core	3:0:0	3:0:0	3	3
3		Any of the Discipline Specific Elective-5	DSE-5	4:0:0	4:0:0	4	4
4		To be offered by the outside department- Interdisciplinary Course-I	IDC-IV	3:0:0	3:0:0	3	3

Practical Subjects

S No.	Sub Code	Subject Name	Course Type	Contact Hours (L:T:P)	Credits (L:T:P)	Total Contact Hours	Total Credit Hours
1	COM456	Research Seminar	Core	0:0:2	0:0:1	2	1
2	COM458	Dissertation Writing	Core				10

Total Contact Hours 16

Total Credit Hours: 25

Any one of the Discipline Specific Elective-5	
COM460	International Marketing Management
COM468	Psychology for Managers
COM464	Knowledge Management

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy



FIRST SEMESTER

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM101
Course Title	Business Organization and Management
Type of Course	CORE
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	+2 Commerce
Course Objectives	To make students able to know the concept of business & to understand the management and its application to the various sphere of corporate world.
Course Outcomes	The students will able to : <ol style="list-style-type: none">1. To know the concept of business & to understand the management and its application to the various sphere of corporate world.2. To apply management concepts and approaches including planning, organizing, and controlling organizational resources, preparing for and managing organizational change and managing people.3. To make the students able to describe the different ways in which organisations may be structured

UNIT-I

Introduction to Business and Commerce: Meaning and definition of business, features & Objectives of business, Essentials of a successful business, Scope of business, meaning, scope, Commerce: meaning, auxiliaries to trade, role of commerce in business, Industry: Meaning, types of industry, Industrial Revolution-its effects. Industrialization in India. Forms of Business Organisation; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

UNIT-II

Management: Meaning as noun & process, features, objectives, importance, nature of management: as A science, art and profession, Evolution of Management Thought and contributions of F.W.Taylor, Henry Fayol Elton Mayo , Peter Drucker , Porter to the management thought. Principles of Management: meaning and importance, Administrative principles of management, Scientific management: meaning and Principles, techniques. Similarities and dissimilarities between Taylor's and Fayol's Contribution, Management by objectives: meaning, features and importance.

UNIT-III

Functions of Management: Planning - Meaning, features, Importance, Process, advantages & limitations Types of plans, Organizing –Meaning, process, Types of organizations. Delegation, Centralization and Decentralization: concept and importance, Staffing: meaning, process, sources of recruitment, methods of selection, training education and development: concept and methods of training.

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

UNIT –IV

Directing, Supervision, Leadership - Meaning - styles, qualities & functions of leaders and implications of leadership styles. Motivation - Importance Theories (Maslow, McGregor, Herzberg, Lawler Porter Model, Ouchi, Victor Vroom and Equity theory). Communication: meaning, Process, types of communication, Importance, various C's of communication. Barriers to effective communication, measures for effective communication, Controlling – Meaning, process, Importance, tools & techniques (modern and traditional). Relation between planning and controlling, Decision Making: Concept and Process.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Business Organization and Management: Text and Cases	Kaul, Vijay Kumar	Pearson Education, New Delhi.
2	Business Organization and Management	Singla, R.K.,	V.K. (India) Enterprises
3	Principles of Management (Ascent Series)	Koontz, H.,	Tata McGraw Hill Publishing.
4	Management	Robbins, S.P. and Coulter, M.	Prentice Hall of India
5	Fundamentals of Management: Essential Concepts and Applications	Robbins S.P. & Decenzo D.,	Pearson Education.
6	Essentials of Management: An International Perspective	Wehrich, H. and koontz, H.	Tata McGraw Hill, New Delhi.

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM103
Course Title	Business Laws
Type of Course	CORE
L T P	5:0:0
Credits	5:0:0
Course Prerequisites	+2 Commerce
Course Objectives	This course would help the students in gaining knowledge of basic laws governing the Business.
Course Outcomes	<ol style="list-style-type: none">1. To know conceptual areas such as industry, human resources and production.2. Communicate effectively using standard business and legal terminology.3. To Identify the fundamental legal principles behind contractual agreements.

UNIT-I

Law of Contract 1872 Definition and nature and types of a contract. Essentials of valid contract- Offer and Acceptance. Consideration, Free consent and Capacity of parties. Legality of Object. Performance and Discharge of Contract- Modes of Discharge. Breach of Contracts and its remedies.

UNIT-II

Contract of Indemnity and Guarantee. Bailment & Pledge, Contract of Agency. Law of Sale of Goods: Definition and Essentials for contract of sale. Difference between sale and agreement to sell. Conditions and Warranties. Transfer of Ownership. Rights of Unpaid seller and its remedial measures.

UNIT-III

Law of Negotiable Instruments 1881 Definition of Negotiable Instrument. Promissory note, Bill of Exchange and cheques. Parties to negotiable instrument. Discharge of parties from liability. Consumer Protection Act 2019 Definitions, objectives, Redressal machineries. Rights of consumer.

UNIT –IV

Right to Information Act 2005 Definition, Rights to information & obligations of public Authorities Information Commission: Central and State. Power & functions of the Information commission. Appeals and Penalties

Suggested Readings:

S. No.	Name	Author(s)	Publisher
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Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

1	Mercantile Law	Chawla, Garg, and Sareen.	Kalyani Publishers
2	Elements of Mercantile Law	Kapoor N.D.,	Sultan Chand and Sons
3	The Principles of Mercantile Law	Singh Avtar	Sultan Chand and Sons.
4	Business Law	Kucchal, M.C.	Vikas Publishing, House (P) Ltd.
5	Business Law	Maheshwari & Maheshwari	National Publishing House, New Delhi.
6	Business Law	Chadha, P. R.	Galgotia Publishing Company, New Delhi.



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM105
Course Title	Financial Accounting
Type of Course	CORE
L T P	4:1:0
Credits	4:1:0
Course Prerequisites	+2 Commerce
Course Objectives	To familiarize the students with the basic fundamentals of the accounting and understand the Accounting mechanism necessary for the preparation of the financial statements.
Course Outcomes	<p>The students will be able to:</p> <ol style="list-style-type: none">1. To understand the basic fundamentals of the accounting and Accounting mechanism necessary for the preparation of the financial statements.2. To Develop the ability to use a basic accounting system to create, record, classify, and summarize the data in order to solve a variety of business problems.3. To use accounting information to solve a variety of business problems.

UNIT-I

Basics of Accounting: Accounting, Accountancy and Book-Keeping. Nature of accounting, Branches of Accounting, Objectives, features and limitation of accounting Users of accounting information, System of Accounting, Accounting Concepts and conventions.

UNIT-II

Accounting Terminology. Basis of Accounting, Accounting standards: concepts, International Financial reporting standards, Accounting Equations. Journal, Ledger and Trial Balance, Subsidiary books.

UNIT-III

Rectification of Errors, Bank Reconciliation Statement. Depreciation- Meaning, Reasons of Depreciation, Accounting entries of Depreciation, Methods of Depreciation: Fixed Instalment Method and Diminishing Balance Method.

UNIT –IV

Bills of Exchange. Final Accounts with adjustments, Self-Balancing ledgers. Uses of computer in accounting.

Suggested Readings:

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

S. No.	Name	Author(s)	Publisher
1	Financial Accounting	Juneja ,Arora ,Singh	Kalyani Publications, New Delhi
2	Financial Accounting	Jain, Narang	Kalyani Publications, New Delhi
3	Financial Accounting	Tulsian, P. C.	Pearson Publications, New Delhi.
4	Financial Accounting	Maheshwari, S. N.	Vikas Publishing House, New Delhi.



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM107
Course Title	Personal Finance & Planning
Type of Course	CORE
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	+2 Commerce
Course Objectives	To acquaint students with the importance of financial planning and to achieve financial and personal success by learning fundamentals of personal taxation and Investment.
Course Outcomes	The students will be able to: <ol style="list-style-type: none">1. Understand key concepts, tools, and techniques of contemporary personal finance2. Learn how to avoid financial problems include the importance of time value of money and saving,3. Know the correct use of credit, and credit cards, the establishment of financial goals

UNIT-I

Financial Planning: Basics of personal finance and time Value of Money, Need and Importance of Personal Financial Planning, Principles of Personal Finance, Financial Planning Process, Factors Influencing Personal Financial Planning. **Financial Statements and Ratios Analysis:** Personal Financial Statements, Income and Expenditure Statement, Balance Sheet, Budget, Analyzing Financial Statements via Ratios. **Investor Profiling:** Investor's life Cycle, Financial goals of Investor, Risk Profiling.

UNIT-II

Investment Fundamentals: Saving plans and Investment plans, Rules of Investing, Debt and Equity. **Banking Products:** Deposit and Loan Products, Other Special products for Senior Citizens, NRIs, Understanding credit Score and Credit Information Report. **Insurance Products:** Meaning and Features of Insurance, Principles of Insurance, Types of Insurance - Life, Health, Personal Accident Insurance. **Investment in Equity:** NSE/BSE, Investment Strategies and Portfolio Construction, Fundamental and Technical Analysis, Demat Account, Derivatives. **Investment in Mutual Funds:** Meaning, Structure of Mutual Funds in India, Mutual Funds Schemes, Systematic Investment Plan (SIP). **Investment in Debt Market:** Types of Debt Instruments, Government Securities, Corporate Bonds, Certificate of Deposits, Commercial Paper, PO Saving Schemes.

UNIT-III

Personal Taxation: Introduction to Personal Income Tax Planning, Methods of Accounting for Various Heads of Income, Tax Avoidance, Tax Evasion and Tax Planning, Income Tax Deductions, Gift Tax, Wealth

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Tax. **Regulatory Guidelines:** Know Your Customer (KYC) Norms, Anti Money Laundering (AML) Standards, Permanent Account Number (PAN).

UNIT-IV

Dynamics of Real Estate: Documentation, Verification, Real Estate and Bank Loan, Buying vs. Renting, Tax Implications of Real Estate. **Introduction to Retirement Planning:** Need of Retirement Planning, Rules of Retirement Planning, Retirement Planning Process, Estimation of Retirement Expenses, Basic Retirement Plans. **Estate Planning:** Meaning, Objectives, Estate Planning Tools, Will, Power of Attorney. **Ethics in Personal Financial Planning:** Code of Ethics and Rules of Conduct.

Suggested Readings:

S. No	Name	Author(S)	Publisher
1	Personal Finance Connect Plus.	Kapoor, J. R., Dlabay, L. R., & Hughes, R. J. (2015).	Personal Finance. New York, NY: McGraw-Hill/Irwin. ISBN: 9780077641009
2	Financial Markets and Institutions	Saunders, Anthony and Cornett, Marcia Millon (2007)	Tata McGraw Hill
3	Accounting Information Systems Basic Concepts and Current Issues	Robert L. Hurt	McGraw-Hill Education

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	ENG121
Course Title	Communication Skills-I (Theory)
Type of Course	AECC
L T P	2:0:0
Credits	2:0:0
Course Prerequisites	+2 Commerce
Course Objectives	To acquaint students with the art of fluent communication by enhancing their speaking, listening as well as writing skills.
Course Outcomes	The students will be able to: <ol style="list-style-type: none">1. To understand the art of fluent communication by enhancing their speaking, reading, listening as well as writing skills.2. To demonstrate knowledge of communication theory and its application.3. To understand the process of communication and its effect on giving and receiving information.

UNIT-I

Basics of Communication skills: communication, Process of communication, Types of communication- verbal and non-verbal communication, channels of communication- upward, downward, horizontal, barriers to communication, role of communication in society.

UNIT-II

Listening skills: Listening process, Hearing and Listening, Types of listening, Effective listening, Barriers of effective listening, Note Taking Reading Skills: Purpose of reading, Process of reading, Reading skills Models and strategies, scanning, skimming, SQ3R, Approaches of reading, Comprehension passages for practice.

UNIT-III

Writing skills: Purpose of writing, Effective writing, Types of writing, Business Correspondence, Precise writing, Memo writing, minutes of meeting.

UNIT –IV

Speaking skills: Speech process, Skills of effective speaking, Role of audience, Feedback Skill, Oral Presentation.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Effective Communication	Rai, Urmila	Himalaya Publication, Mumbai

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

2	Effective Communication skills	Bhupender Kour	S. K. Kataria and Sons
3	The essence of Effective Communication	Ludlow and Panthon	Vishal Publishing Company
4	Business Communication & Personality Development	Das	Excel Books, Delhi
5	How to Listen Better?	Ahuja Pramila & Ahuja G	Sterling Publication



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	ENG123
Course Title	Communication Skills-I (Practical)
Type of Course	AECC
L T P	0:0:2
Credits	0:0:1
Course Prerequisites	+2 Commerce
Course Objectives	The objective of this course is to provide the students sufficient practice for speaking and writing English efficiently.
Course Outcomes	<p>The students will be able to:</p> <ol style="list-style-type: none">1. To understand the art of fluent communication by enhancing their speaking, reading, listening as well as writing skills.2. To demonstrate knowledge of communication theory and its application.3. To understand the process of communication and its effect on giving and receiving information.

Unit-I

Speaking and Discussion Skills: Oral Presentation, Planning and organizing content for presentation, Use of audio /Visual Aids, Making Slides for presentation, Group Discussion, Debate, Extempore speaking, Interview Skills, Mock interview, Mock Dialogues (Pair Speaking), Cue Card Speaking, Meeting/ Conferences.

Unit-II

Listening Skills: Listening to any recoded material and asking oral/written questions for listening comprehension. Reading Skills: Active Reading of passages for Reading comprehensions, paraphrase, Summary writing.

Unit III

Writing Skills: Guidelines of effective writing, Paragraph Writing, Email Writing.

Unit-IV

Grammar and Vocabulary: Parts of Speech, Tenses, GRE words (List of 50 Words).

Suggested Readings:

S. No.	Name	Author(s)	Publisher
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Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

1.	Effective Communication	Rai, Urmila	Himalaya Publication, Mumbai
2.	Bhupender Kour	Effectual Communication Skills	S.K. Kataria and Sons
3.	R. Datta Roy and K.K. Dheer	Communications Skills	Vishal Publishing Company
4.	Ludlow and Panthon	The Essence of Effective Communication	Prentice Hall of India



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	EVS001
Course Title	Environmental Sciences
Type of Course	AECC
L T P	3:0:0
Credits	3:0:0
Course Prerequisites	+2 Commerce
Course Objectives	To acquaint students with their surround natural environment by providing them knowledge about what it constitutes and the problems faced by it in the current scenario.
Course Outcomes	<p>The students will be able to:</p> <ol style="list-style-type: none">1. To acquaint with their natural environment by providing them knowledge about what it constitutes and the problems faced by it in the current scenario.2. To understand core concepts and methods from ecological and physical sciences and their application in environmental problem-solving.3. To understand primary environmental problems (e.g., invasive species, climate change, small populations, water pollution) and the science behind those problems and potential solutions

UNIT-I

Environment Concept: Introduction, concept of biosphere—lithosphere, hydrosphere, atmosphere; Natural resources—their need and types; principles and scope of Ecology; concepts of ecosystem, population, community, biotic interactions, biomes, ecological succession. Atmosphere: Parts of atmosphere, components of air; pollution, pollutants, their sources, permissible limits, risks and possible control measures. Hydrosphere: Types of aquatic systems. Major sources (including ground water) and uses of water, problems of the hydrosphere, fresh water shortage; pollution and pollutants of water, permissible limits, risks and possible control measures.

UNIT-II

Lithosphere: Earth crust, Soil—a life support system, its texture, types, components, pollution and pollutants, reasons of soil erosion and possible control measures. Forests: Concept of forests and plantations, types of vegetation and forests, factors governing vegetation, role of trees and forests in environment, various forestry programmes of the Govt. of India, Urban forests, Chipko Andolan. Conservation of Environment: The concepts of conservation and sustainable development, why to conserve, aims and objectives of conservation, policies of conservation; conservation of life support systems—soil, water, air, wildlife, forests.

UNIT-III

Four Year Bachelor of Commerce Under New Education Policy

Management of Solid Waste: Merits and demerits of different ways of solid waste management—open, dumping, landfill, incineration, resource reduction, recycling and reuse, vermin composting and vermin culture, organic farming Indoor Environment: Pollutants and contaminants of the in-house environment; problems of the environment linked to urban and rural lifestyles; possible adulterants of the food; uses and harms of plastics and polythene; hazardous chemicals, solvents and cosmetics. Indoor Environment: Pollutants and contaminants of the in-house environment; problems of the environment linked to urban and rural lifestyles; possible adulterants of the food; uses and harms of plastics and polythene; hazardous chemicals, solvents and cosmetics. Global Environmental Issues: Global concern, creation of UNEP; Conventions on climate change, Convention on biodiversity; Stratospheric ozone depletion, dangers associated and possible solutions. Indian Laws on Environment: Indian laws pertaining to Environmental protection.

UNIT-IV

Environment (Protection) Act, 1986; General information about Laws relating to control of air, water and noise pollution. What to do to seek redressal. Biodiversity: What is biodiversity, levels and types of biodiversity, importance of biodiversity, causes of its loss, how to check its loss; Hotspot zones of the world and India, Biodiversity Act, 2002. Noise and Microbial Pollution: Pollution due to noise and microbes and their effects. Human Population and Environment: Population growth and family welfare programme, Human Health, HIV/AIDS, and Human rights. Social Issues: Environmental Ethics: Issues and possible solutions, problems related to lifestyle, sustainable development; Consumerisms and waste generation. Local Environmental Issues: Environmental problems in rural and urban areas, Problem of Congress grass & other weeds, problems arising from the use of pesticides and weedicides, smoking etc.

Suggested Readings:

S. No	Name	Author(S)	Publisher
1	A Textbook for Environmental Studies	Erach Bharucha	Orient Black Swan
2	A Basic course in Environmental Studies	S.Deswal,A.Deswal	Dhanpat Rai & Co.
3	Perspectives in Environmental Studies	Anubha Kaushik,C.P.Kaushik	New age publishers

Programme Code-UG042

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SECOND SEMESTER

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM102
Course Title	A Strategic Approach to Business Environment
Type of Course	CORE
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basics of business information
Course Objectives	This course aims at orienting the students with all the external environmental forces which affect the decision making process of an organization.
Course Outcome	The students will be able: <ol style="list-style-type: none">1. To get aware with all the external environmental forces which affect the decision-making process of an organization.2. This course enables the students to apply conceptual learning skills in today's business environment.3. To evaluate organizational decisions with consideration of the political, legal and ethical aspects of business

UNIT-I

Introduction, definition, components and overview of Business Environment. Need to scan the business environment and techniques of scanning the business environment. Elements of environment: internal and external. Political Environment: Three political institutions: Legislature, Executive and Judiciary. Demographic Environment.

UNIT-II

Societal environment: business and society, social responsibility of business including CSR (wrt Clause 49 of Companies Act 2013). Economic Environment: Types of economies, Basic features of Indian Economy, Economic policies-Industrial policy, Fiscal policy, Monetary policy. Privatization and Disinvestment, Liberalization and Globalization.

UNIT-III

Industrial Policies: A brief review of industrial policies since independence, Industrial policy of 1991 and recent developments, Policy on foreign direct investment in Indian industry. Legal Environment: Company regulatory legislations in India, Security Exchange

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Board of India (SEBI): Objectives, Powers and Functions, EXIM policy. Competition Act, Consumer Protection Act.

UNIT-IV

Technological Environment: Impact of technology on business. Technological policy, import of technology, appropriate technology, problems in technology transfer. International Environment: Emergence of globalisation. Integration of World's economies and its impact on Indian Business.

S. No.	Name	Author(s)	Publisher
1.	Essentials of business environment	Aswathappa, K.	Himalaya Publishing House
2.	Business Environment	Cherulinum, F.	Himalaya Publishing House
3.	Business Policy and Environment	Ghosh, P.K. and Kapoor, G.K.,	Sultan Chand & Sons
4.	Indian economy	Puri, V.K. and Misra, S.K.,	Himalaya Publishing House
5.	Economic environment of business	Adhikari, A.	Sultan Chand & Sons, Delhi.

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM104
Course Title	Statistics for Business
Type of Course	CORE
L T P	4:1:0
Credits	4:1:0
Course Prerequisites	Basics of statistical application
Course Objectives	To make students familiar with the statistical tools and techniques for application in the business.
Course Outcomes	The students will be able to: <ol style="list-style-type: none">1. To know the statistical tools and techniques for its application in the business.2. To interpret statistical analysis tools commonly used in the workplace.3. To choose a statistical method for solving practical problems.

UNIT-I

Statistics: Definition, scope, function and its limitations, Collection of data, classification and presentation of frequency distribution. Measures of Central Tendency and Dispersion: Mean, Median, Mode, Geometric Mean and Harmonic Mean, characteristics, applications and limitations of these measures; Measure of variation: Range, Quartile Deviation, Mean Deviation and Standard Deviation.

UNIT-II

Index Numbers: Meaning, Uses and problems in its construction, Methods of construction of index numbers: weighted and unweighted, Test of Adequacy (Time Reversal and Factor Reversal Tests).

UNIT-III

Time series analysis-utility and components, estimation of trend (Graphical method, Semi average method, Moving averages method and method of Least squares (fitting straight lines only). Correlation Analysis: Meaning and its types, methods of studying correlation(Karl Pearson's coefficient of correlation) and Rank correlation coefficient, Concurrent Deviation method.

UNIT-IV

Regression Analysis: Meaning and its uses, Regression Lines and Regression Equations.

Probability and Expected Value: Definition, Basic concepts, Types of Probability: Classical Approach, Relative Frequency approach, Subjective Approach to Probability, Theorems of Probability: Addition theorem, Multiplication Theorem, Conditional Probability, Baye's Theorem. Combinations and Permutation.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
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1	Statistics ,Theory, Methods & Application	Sancheti, D.C. and Kapoor V.K.	Sultan Chand & Sons, Delhi, 2000.
2	Introduction to Statistics,	Hooda, R.P.	Macmillan, New Delhi, 2002.
3	Basic Statistics for Economists	Aggarwal S.C. & Rana R.K	V.K. India.
4	Statistical Methods	Gupta S.P.	S .Chand & Sons, New Delhi



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM106
Course Title	Advanced Accounting
Type of Course	CORE
L T P	4:1:0
Credits	4:1:0
Course Prerequisites	Basics of accounting information
Course Objectives	To make students understand the accounting practices followed under different business structures.
Course Outcomes	The students will be able: 1. To understand the accounting practices followed under different business structures. 2. To understand the basic concepts and principles of accounting. 3. To learn about different types of Accounts in business.

UNIT-I

Introduction: Nature of financial Accounting - scope – objects –limitations, Partnership: Admission, Retirement and Death of a partner.

UNIT-II

Partnership: Dissolution, Insolvency of partners, Joint-Venture: Meaning, types, determination of profits under different methods.

UNIT-III

Consignment accounts: Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee. Voyage Accounts- Meaning, accounting treatment in case of complete voyage & incomplete voyage.

UNIT-IV

Branch Accounts- Features – Objects- Types of branches –Dependent branches – Account Systems –Stock and Debtors System –Independent branch –Features – Preparation of Consolidated Profit and Loss Account and Balance Sheet.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Financial Accounting	Sehgal, Ashok & Deepak	Taxman's Allied Services. (Latest Edition)
2	Financial Accounting	Maheshwari, S. N.	Vikas Publishing House. (Latest Edition),
3	Advanced Accounts	Shukla M.C. & Grewal T.S	S. Sultan & Sons publishing House
4	Advanced Accounting	Maheswari S.N.	Vikas Publishing House.

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	ENG114
Course Title	Communication Skills-II(Theory)
Type of Course	AECC
L T P	2:0:0
Credits	2:0:0
Course Prerequisites	Basics of communication fundamentals
Course Objectives	The students will be able to master four skills namely listening, speaking, reading and writing.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. To master four skills namely listening, speaking, reading and writing.2. To understand the various types of opportunities in the field of communication.3. The students will be able to display competence in oral, written and visual communication

UNIT-I

Reading Skills: Reading Tactics and strategies; Reading purposes–kinds of purposes and associated comprehension; Reading for information given and implied; Inferential reading, critical reading and interpretation; connotation and understanding tone; paraphrasing, gist and central idea;

Activities:

- a) Active reading of learned passages on academic and professional topics
- b) Short comprehension questions on implied meanings
- c) Reading outcome including paraphrasing and summary writing.

UNIT-II

Writing Skills: Guidelines for effective writing; writing styles for paragraphs/ short essays of expository and argumentative nature; academic and technical reports, style, arrangement, variety of illustrations, diagrams, tables, charts etc., main section, appendices, conclusion, list of references; outline, synopsis, revision.

Activities:

- a) Writing of paragraph/ short essay on learned and professional topics
- b) Organising ideas/ arguments in a logical order
- c) Writing a brief report on the given data, diagram, chart etc.

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

UNIT-III

Listening Skills: Barriers to listening; effective listening skills; feedback skills. Attending telephone interviews; transcoding and note taking.

Activities: a) Listening exercise – Listening to Conversation, News/TV, group discussion, long speech b) Making notes on conversation, group discussion and lectures.

UNIT-IV

Speaking and Discussion Skills: Components of an effective talk/ presentation; planning and organizing content for a talk/ presentation, use of visual aids, effective speaking skills, discussion skills. Activities: a) Making presentation to a group on a given topic. b) Participating in a group discussion. c) Making slides for PowerPoint presentation or other audio-visual aids.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Oxford Guide to Effective Writing and Speaking	Seely, John	Oxford
2	A Course in Listening and Speaking-I	Sasikumar V.	Foundation Books
3	The Written Word	Singh Vandana R.	Oxford
4	Developing Communication Skills	Menon Krishna and Bannerjee Meera	Macmillan
5	Business Communication; Theory	Samantray Swati and Bhushan R.D.	Sultan Chand
6	Business Communication: Techniques and Methods	Juneja Om and Majumdar Aarti	Orient Blackswan
7	Spoken English: A Foundation Course (Part I and II)	Sadanand Kamlesh and Punitha Sushila.	Orient Blackswan

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	ENG116
Course Title	Communication Skills-II (Practical)
Type of Course	AECC
L T P	0:0:2
Credits	0:0:1
Course pre-requisite	+ 2 with any stream
Course Objectives	The objective of this course is to, Provide the students a sufficient practice for speaking and writing English efficiently. Enable students to communicate in particular situations.
Course Outcome	The students will be able: <ol style="list-style-type: none">1. To master four skills namely listening, speaking, reading and writing.2. To understand the various types of opportunities in the field of communication.3. The students will be able to display competence in oral, written and visual communication

Syllabus

UNIT-I

Grammar:

To recognize part of speech of particular word in given sentence, To use appropriate tense , Exercise on- Voice, Reported speech and Sentence Structure, Vocabulary-One word substitution.

UNIT-II

Writing Skills:

Job Application, Resume Writing, Paragraph Writing, Preparing of Matter for meeting: Notice, agenda, Conference.

UNIT- III

Speaking Skills: How to deliver an effective power point Presentation, Slide making, Effective use of audio Visual aids,

UNIT-IV

Oral Communication and its Application:

Group Discussion, Mock Interview (Conducting and appearing for interviews), and Role plays. Conducting a successful official meeting.

Suggested Readings:

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Four Year Bachelor of Commerce Under New Education Policy

S. No.	Name	Author(s)	Publisher
1	Oxford Guide to Effective Writing and Speaking	Seely, John	Oxford
2	A Course in Listening and Speaking-I	Sasikumar V.	Foundation Books
3	The Written Word	Singh Vandana R.	Oxford
4	Developing Communication Skills	Menon Krishna and Bannerjee Meera	Macmillan
5	Business Communication; Theory	Samantray Swati and Bhushan R.D.	Sultan Chand
6	Business Communication: Techniques and Methods	Juneja Om and Majumdar Aarti	Orient Blackswan
7	Spoken English: A Foundation Course (Part I and II)	Sadanand Kamlesh and Punitha Sushila.	Orient Blackswan



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM201
Course Title	Cost Accounting
Type of Course	CORE
L T P	4:1:0
Credits	4:1:0
Course Prerequisites	Basics of accounting information
Course Objectives	To develop students' knowledge of Cost Accountancy to help them understand the basics of the subject
Course Outcomes	<p>The students will be able:</p> <ol style="list-style-type: none">1. To develop students' knowledge of Cost Accountancy to help them understand the basics of the subject2. To help students to understand cost accounting knowledge, such as terminology and fundamentals3. To help them in solving problems and making decisions based on the results of the solutions

UNIT-I

Introduction to Cost accounting: Meaning, Nature, Objectives of Cost accounting. Difference between financial, cost and management accounting. Elements of cost and Classification of Cost.

Cost Object, cost driver, cost unit, Responsibility centres, Techniques of Costing (meaning only) **Cost Sheet:** Meaning and cost heads in cost sheet, preparation of Cost sheet.

UNIT-II

Material Cost: Introduction. Accounting and control of purchase, storage and issue of materials (including methods of pricing of material issue FIFO, LIFO, Simple Average Price and Weighted Average Price method). Techniques of Inventory control and determination of various stock levels.

UNIT-III

Labour cost: meaning, components of labour cost. Accounting and control of idle time, overtime and labour turnover. Methods of wage payments.

Overhead: Meaning and Classification of overheads, cost allocation, apportionment, re-apportionment and absorption of manufacturing overheads. Problems on machine hour rate.

UNIT –IV

Reconciliation of cost and financial accounts: Reasons for difference in profits under Financial and Cost accounts, Procedure for Reconciliation- Ascertainment of Profits as per Financial Accounts and Cost accounts and Reconciliation of profits of both sets of accounts- Preparation of Reconciliation Statement- Problems.

Four Year Bachelor of Commerce Under New Education Policy

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1.	Cost Accounting	Jawahar Lal	Tata Mc Graw Hill
2.	Cost Accounting	D.K.Mittal/Luv Mittal	Galgotia Publishing Company
3.	Cost Accounting	Dr. T.R. Sikk	Sharma Publications
4.	Cost Accounting	M.N. Arora	Vikas Publishing House



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM203
Course Title	Corporate Law
Type of course	CORE
L T P	4:1:0
Credits	4:1:0
Course prerequisite	Basics of commercial and labor laws
Course Objectives	To impart understanding of Corporate Law.
Course Outcomes	The students will be able: 1. To impart understanding of Corporate Law 2. To understand the applicability of Companies Act and its provisions under various sections 3. To understand the various provisions related to appointment, power, liabilities and removal of directors of companies

UNIT-I

Introduction: Characteristics of a company, concept of lifting of corporate veil. Types of companies- One Person Company (OPC), Limited Liability Partnership (LLP), Small Company association not for profit, illegal association. Formation of company – Promoters, their legal position, pre-incorporation contract and provisional contracts.

UNIT-II

Documents –Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building Share Capital – issue, allotment and forfeiture of share, Demat of share, transmission of shares, buyback. Members and shareholder– their rights and duties.

UNIT-III

Shareholders meetings, kinds, convening and conduct of meetings, Corporate Social Responsibility.

UNIT-IV

Management – Directors, classification of directors, dis-qualifications, appointment, legal position, Powers, Liability and duties, disclosures of interest, removal of directors, board meetings, other managerial personnel and remuneration.

Suggested Readings:

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

S.No.	Author(S)	Title	Publisher
1	Sharma J. P	An Easy Approach to Corporate Laws	Ane Books Pvt Ltd, New Delhi
2	Ramaiya, A.	A Ramaiya's Guide to Companies Act	Lexis Nexis Butterworths Wadhwa
3	Singh, Harpal	Indian Company Law	Galgotia Publishing, Delhi



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM205
Course Title	Corporate Accounting
Type of course	CORE
L T P	4:1:0
Credits	4:1:0
Course prerequisite	Basics of financial accounting
Course Objectives	To provide knowledge about basic corporate accounting with the relevant accounting standards.
Course Outcomes	The students will be able: 1. To acquire knowledge about basic corporate accounting with the relevant accounting standards. 2. To make students familiar with corporate accounting procedures 3. To provide in-depth knowledge of preparation of various accounts related to corporate field

UNIT –I

Shares Capital:-Types of share capital, Issue of shares, under and over subscription of shares, forfeiture of shares, Pro-rata allotment. Reissue of forfeited shares. Buy-Back of Shares, Rights and Bonus issue of shares. Issue and redemption of preference shares. Debentures: concept, types, issue and treatment of discount, Issue for consideration other than cash and as collateral security, SEBI guidelines for redemption of shares. Redemption of Debentures: Methods of redemption, sources of redemption.

UNIT- II

Profit and loss prior to incorporation: meaning, nature of profit or loss prior to incorporation, ascertainment of profit or loss prior to incorporation. Final accounts of companies; meaning, contents, types and limitations of financial statements, preparation of financial statements as per schedule VI of companies act, 2013.

UNIT-III

Valuation of Goodwill: meaning, features and types of goodwill, need for valuation goodwill, factors to be considered in valuation of goodwill, methods of evaluation of goodwill. Valuation of Shares: concept, factors affecting valuation of shares, methods of valuation of shares.

Four Year Bachelor of Commerce Under New Education Policy

UNIT-IV

Reconstruction of Companies: meaning, types and methods of reconstruction, External and Internal (Including reconstruction schemes). Amalgamation: Concept and meaning, types of amalgamation, methods of Accounting for amalgamation and treatment as per AS: 14, Liquidation of companies: preparation of statement of affairs and deficiency account, liquidator's final statement of account, list B contributories.

Suggested Readings:

S.No.	Title	Author (S)	Publisher
1	Advanced accounts	R.L. Gupta and M. Radhaswamy	Sultan Chand
2	Corporate Accounting	T.S. Reddy and A. Murthy	Margham Publications, Chennai
3	Corporate Accounting	Maheshwari S.N., and Maheshwari S.K	Vikas Publication, New Delhi
4	Corporate Accounting	Shukla, M.C., Grewal T.S. and Gupta S.C	S. Chand and Co., New Delhi
5	Advanced accounts	Sehgal A. and Sehgal D	Taxman Publications Pvt. Ltd., New Delhi

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM202
Course Title	Management Accounting
Type of Course	CORE
L T P	3:1:0
Credits	3:1:0
Course Prerequisites	Basics of financial accounting
Course Objectives	To enable the students to understand the importance of the subject through analysis and interpretation of financial statements, calculation of ratios and their analysis. Preparation of funds flow and cash flow statement with a view to prepare management reports for decision making.
Course Outcome	The students will be able: <ol style="list-style-type: none">1. To understand the importance of the subject through analysis and interpretation of financial statements, calculation of ratios and their analysis. and also of preparation of funds flow and cash flow statement with a view to prepare management reports for decision making.2. Students will learn relevant managerial accounting skills by applying both quantitative and qualitative knowledge to their future careers in business.3. To recognize the importance of application of management accounting concepts in managerial decision making process

UNIT-I

Introduction to management accounting: Meaning, objectives, nature and scope of management accounting, Role and Responsibilities of Management Accountant. Relationship between financial accounting, cost accounting and management accounting, Recent Trends in Management Reporting.

UNIT-II

Analysis and Interpretation of financial Statement: Nature of Financial Statements. Concept of financial analysis, tools of financial analysis- comparative statements, common size statements, trend analysis. EBIT- EPS Analysis. Ratio Analysis: Meaning, importance, utility of ratios, classification of ratios, calculation, interpretation and limitations of Ratios.

UNIT-III

Fund Flow Statements : Meaning and concept of fund-Flow of Fund –Preparation of Fund flow statements – uses and significance. Cash Flow Statement : meaning and concept, Difference between fund flow statement and cash flow statements, uses and significance, Preparation of cash flow statements as per AS-3 Norms Part – II.

UNIT-IV

Management Audit and reporting: Concept, Scope and Object of Management Audit. Requirements of a good report, kinds of reports, principles of good reporting system, drafting of reports under different situations.

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Management Accounting	Maheswari Dr. S.N	Vikas Publications
2	Management Accounting	Pandey	Vikas Publications
3	Introduction to Management Accounting	Horngren, Sundem & Stratton	Prentice Hall India
4	Financial Statement Analysis	Foster	Pearson.



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM204
Course Title	Banking and Insurance
Type of course	CORE
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basics of banking and insurance.
Course Objectives	To acquaint the students with Indian Banking Sector and Insurance industry.
Course Outcome	The students will be able: <ol style="list-style-type: none">1. To acquaint with Indian Banking Sector and Insurance industry.2. To acquaint the knowledge of banking, insurance and capital market law along with fundamental legal knowledge.3. To understand the various elements of regulation and control in the insurance and banking industry.

UNIT-I

Indian Banking System: Introduction, Role of commercial banks in economic development, Types of Banks, Functions of Commercial Banks. The Reserve Bank of India: Organization and Management, Functions of RBI, Overview of Monetary Policies of RBI.

UNIT-II

Reforms in Indian Banking: Overview of the reforms, Recommendations of Narasimham Committee, Capital Adequacy Ratio (CAR), Revised NPA Norms, Grievance Mechanism and Impact of Reforms.

UNIT-III

Emerging Trends in Banking: Concept of E-Banking, Mobile Banking, Electronic Fund Transfer- (RTGS & NEFT), Cheque Truncation System, Challenges faced by Indian Banking and Recent RBI Guidelines on Internet Banking.

UNIT-IV

Insurance: Overview to the concept of Insurance, Nature of Insurance, Functions of Insurance, Types of Insurance, Importance of Insurance, Principles of Insurance Contract-Features of Life and Non-life Insurance. Insurance and IRDA: IRDA Act 1999, Provisions, Duties, Powers and Functions of IRDA, Composition and Grievance Mechanism.

Suggested Readings:

S.No.	Title	Author(S)	Publisher
1	Insurance Principles & Practice	M N Mishra & S B Mishra	Sultan Chand and Sons.
2	Insurance Theory and Practice	Nalini Prava Tripathy and Prabir Pal	Prentice Hall India.
3	Emerging Trends in the Banking Sector	Mittal R.K., Saini A.K. & Dhingra Sanjay	Macmillan, New Delhi.
4	. Banking Law and Practice	Maheshwari, S.N. and Maheshwari S.K	Kalyani Publishers, New Delhi

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM206
Course Title	Direct Tax Laws
Type of course	CORE
L T P	4:1:0
Credits	4:1:0
Course prerequisite	Basics of Taxation laws
Course Objectives	The objective of the course is to impart basic knowledge of the provisions of direct tax laws in India.
Course Outcome	The students will be able: <ol style="list-style-type: none">1. To compute the taxable income under different heads2. To demonstrate progressive learning of various taxation issues3. To acquire the ability to apply the knowledge of the provisions of the Direct Tax

UNIT – I

Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment.

UNIT -II

Residence Status & Tax Liability (Basis of Charge), Capital & Revenue. Exempted Incomes, Income from Salaries; allowances and perquisites, Income from House Property. Profits and Gains of Business and Profession including Depreciation.

UNIT – III

Capital gains, Income from Other Sources. Deemed Incomes and Clubbing of Incomes (Aggregation of Incomes), Set-off and Carry Forward of Losses, Deductions to be made in Computing the Total Income, Rebate & Relief.

UNIT –IV

Assessment of Individual, Assessments of HUF, Association of Persons & Firm, Income Tax Authorities, Procedure of Assessment.

Suggested Readings:

S.No.	Title	Author(s)	Publisher
1	Students' Guide to Income Tax	Dr. Vinod K. Singhania & Dr. Monica Singhania	Taxmann Publications, New Delhi
2	Income Tax Law and Accounts	Dr. H. C. Mehrotra & Dr. S.P. Goyal	Sahitya Bhawan Publications, Agra
3	Income Tax	Dr. Garish Ahuja & Dr. Ravi Gupta	Bharat Publications, New Delhi

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM208
Course Title	Fundamental of Operations Research
Type of Course	CORE
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basics of mathematical fundamentals
Course Objectives	The objective of the course is to acquaint the students with the applications of the operations research to business and industry and help them to grasp the significance of analytical approach to decision making.
Course Outcomes	<p>The students will be able:</p> <ol style="list-style-type: none">1. To acquaint with the applications of the operations research to business and industry and help them to grasp the significance of analytical approach to decision making.2. To Solve the problem of transporting the products from origins to destinations with least transportation cost. To identify the resources required for a project and generate a plan and work schedule.3. To formulate and solve mathematical model (linear programming problem) for a physical situation like production, distribution of goods and economics.

UNIT-I

Operations Research: Development, Definition, Nature, Scope, Methodology of operations research and role in managerial decision making, Limitation of Operations Research. Linear Programming - Introduction, Application, Formulation of Linear Programming Problem, General Linear Programming Problem, Graphical Method of Solution. Theory of Simplex method, Big-M Method, Duality.

UNIT-II

Transportation Problems: Formulation, Optimal solution, Unbalanced Transportation problem, Degeneracy. Assignment Problems: Definition of Assignment Model, Formulation, Hungarian Method for solution of Assignment Problems, Optimal solution, Variants of Assignment Problems, Travelling Salesman problems.

UNIT-III

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Game Theory: Theory of Games, Characteristics of Games, Games with pure and mixed strategies, Saddle Point, Odds method, Principle of dominance, Sub Games method, Equal gains method. Sequencing Problems: Processing in jobs through two machines, Processing n jobs through three machines.

UNIT-IV

Inventory Models – EOQ Models, Quantity Discount Models, Purchase inventory models with One Price Break (Single Discount) and Multiple Discount breaks. Network Analysis: PERT and CPM Model, Computation of Critical Path, Slack, Floats and Probability of project completion by a target date, Cost Analysis and Crashing the Network Exercises.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1.	Operations Research	P.K. Gupta & D.S. Hira	S. Chand & Co. Ltd
2.	Operations Research	H.A. Taha	Prentice Hall of India
3.	Quantitative Techniques for Managerial Decisions	Sharma, J.K.	Macmillan Publishers India
4.	Operations Research	C.K. Mustafi	New Age International Pvt. Ltd

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM212
Course Title	Computer based Accounting-Theory
Type of Course	SEC
L T P	2:0:0
Credits	2:0:0
Course Prerequisites	Basics of accounting information
Course Objectives	This course is designed to impart knowledge regarding concepts of computerized Accounting through Tally ERP and MS-Excel.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. To impart knowledge regarding concepts of Financial Accounting through Tally2. To become proficient in software-based accounting, you may be able to get a position in many positions related to finance in industry.3. To enhance the ability to make informed business decisions, and lead with confidence and influence in contemporary business context.

UNIT – I

Introduction to Accounting, Accounting concepts and conventions. Computer based Accounting: Meaning, Features, Advantages and Limitations. Manual Accounting versus Computerized Accounting systems.

UNIT – II

Introduction to Tally ERP 9: Components of gateway of tally, Usage and limitations of Tally, Steps to creating a company, selecting and shutting a company, altering details of a company, features and configurations. Basic introduction of GST, Types of taxes under GST-Central Goods and services tax, State Goods and Services tax, Integrated Goods and services Tax, Rates applicable under GST, Input Tax Credit, GST accounting journal entries.

UNIT- III

Introduction to Four Financial Statements-Balance Sheet, Income Statement, Statement of Retained Earning and Cash Flow Statement, Financial Planning- Ratio Analysis, Performance Analysis, Percent of sale.

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

UNIT- IV

Introduction to Financial Management- Time Value of money, Bonds, Working Capital Management, WACC, Capital Investment Decision-Non-Discounted cash flow, DiscountedCash flow, Capital Ranking, Capital Rationing- Divisible Projects, Non-Divisible Projects

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Implementing Tally ERP 9	Nadhani K.K:	BPB Publications, New Delhi
2	Computerized Accounting and Business Systems	Sharma Neeraj	Kalyani Publishers, Ludhiana.
3.	Mastering Excel 2019	Nathan George	GTech Publishing, Kindle Edition

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM218
Course Title	Computer based Accounting -Practical
Type of Course	SEC
L T P	0:0:2
Credits	0:0:1
Course Prerequisites	Basics of accounting information
Course Objectives	This course is designed to impart knowledge regarding concepts of computerized Accounting through Tally ERP and MS-Excel.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1.To impart knowledge regarding concepts of Financial Accounting through Tally2.To become proficient in software-based accounting, you may be able to get a position in many positions related to finance in industry.3.To enhance the ability to make informed business decisions, and lead with confidence and influence in contemporary business context.

UNIT – I

Tally ERP9- Creating, selecting, Altering details and shutting a company. Features and Configuration, Creation of Account Masters and Inventory Masters, Displaying and altering inventory. Voucher entry and Invoicing.

UNIT-II

Activating GST in company level and set Rules. Creating Tax Ledger and recording GST Sales and Purchases. Advance features in Tally ERP 9.

UNIT -III

Introduction to MS Excel, Basic Features- Formatting Cells, Rows, Columns and Sheet. Page Layout and Printer Properties. Formulas Insertion- Mathematical ROUND ALL, SUM, SUMIF, COUNT, COUNTIF ; Statistical – AVERAGE, MAX, MIN Financial - PMT, PPMT, IPMT, Charts, Bars.

UNIT-IV

Using Excel- Preparation of Four Financial Statements, Ratio Analysis, Performance Analysis, Percent of Sales, Determining Time Value of money, Bonds Valuation, Working Capital Management, Determining WACC, taking Capital Investment Decisions, Capital Ranking and Capital Rationing.

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Implementing Tally ERP 9	Nadhani K.K:	BPB Publications, New Delhi
2	Computerized Accounting and Business Systems	Sharma Neeraj	Kalyani Publishers, Ludhiana.
3.	Mastering Excel 2019	Nathan George	GTech Publishing, Kindle Edition



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM301
Course Title	Financial Management: Concepts and Techniques
Type of course	CORE
L T P	4:1:0
Credits	4:1:0
Course prerequisite	Basics of finance
Course Objectives	To impart understanding of Financial Management.
Course Outcome	The students will be able: <ol style="list-style-type: none">1. To understand the overall role and importance of finance function.2. To understand and Judge the merits of leasing over borrowing to purchase assets.3. Describe the common factors influencing dividend policy.

UNIT – I

Introduction- Meaning, Nature, Scope and Objective of Financial Management, Role of Finance Manager. Capital Budgeting Decision- Definition, Process, Cash Flow Estimation, Techniques: Payback Period Method, Accounting Rate of Return (ARR), Net Present Value (NPV), Profitability Index, Internal Rate of Return (IRR), Modified Internal Rate of Return (MIRR), Capital Budgeting under Risk–Certainty Equivalent Approach and Risk– Adjusted Discount Rate.

UNIT- II

Financing Decision- 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,

UNIT – III

Capitalization (Over and Under), Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Determinants of Capital Structure, Leverage- Operating and Financial Leverage Dividend Decision: Theories of Relevance and Irrelevance of Dividend Decision for Corporate Valuation–Walter’s Model, Gordon’s Model, MM Approach, Cash and Stock Dividends, Dividend Policies in Practice.

UNIT– IV

Working Capital Decision: Concepts of Working Capital, Operating & Cash Cycles, Factors affecting Working Capital Estimation, Risk Return Trade off.

Suggested Readings:

S.No.	Title	Author(S)	Publisher
1	Financial Management	I M.Pandey	Vikas Publishing House, Delhi
2	Financial Management	Khan MY, Jain PK	Tata McGraw Hill, New Delhi
3	Financial Management and Policy	Van Horne, James G.	Prentice Hall, Delhi

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM303
Course Title	Entrepreneurship
Type of course	CORE
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basics business management
Course Objectives	The basic objective of this course is to help the learners understand various issues involved in setting up a private enterprise and develop required entrepreneurial skills in economic development. It also aims to motivate students to opt for entrepreneurship and self-employment as alternate career options.
Course Outcome	<p>The students will be able:</p> <ol style="list-style-type: none">1. To enable the learners to understand various issues involved in setting up a private enterprise and develop required entrepreneurial skills in economic development. It also aims to motivate students to opt for entrepreneurship and self-employment as alternate career options.2. To understand the process of entrepreneurship and the institutional facilities available to an entrepreneur in India3. To enable the learners to know the process of starting a new venture and create their business plan.

UNIT – I

Entrepreneurship- Concept and Theories; Entrepreneur- Meaning Characteristics and Types. Factors influencing entrepreneurship, Women Entrepreneurship-Problems Faced, Suggestions, Role of Government to promote Women Entrepreneurship; Socio- economic Environment and its Impact on growth of entrepreneurship.

UNIT- II

Entrepreneurship and MSMEs. Small Scale Industries-Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital investment, ownership patterns - Importance and role played by SSI in the development of the Indian economy - Problems faced by SSI's and the steps taken to solve the problems - Policies governing SSI's, Tax Considerations/ Benefits to Small Scale Units; SSI Exemptions, Sickness in SSI's - Meaning and definition of a sick industry - Causes of industrial sickness Preventive and remedial measures for sick industries

UNIT– III

Four Year Bachelor of Commerce Under New Education Policy

Small Scale Business-Seed Bed of Entrepreneurship; Business Venture- Its Concept; Setting up a Small Scale Enterprise: Understanding a business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection. Assessment of the market for the proposed project– Importance of financial, technical and social feasibility of the project. Clearances and permits required, licensing and registration procedures.

UNIT-IV

Business Plan: Preparing the Business Plan (BP) –, Meaning and importance, Types of BP. Format covering financial, marketing, human resource, technical and social aspects, Preparation of BP, Common pitfalls to be avoided in preparation of a BP. Product Planning and Management; Implementation of the project - Financial assistance through SFC's, SIDBI, Commercial Banks, - Assistance for obtaining raw material , machinery, land and building and technical assistance Marketing Management; Growth and Diversification Strategies. Role of Small Business in the national economy, Small Business and modern technology.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Entrepreneurship – Strategies and Resources	Dollinger M. J	Marsh Publications.
2	Developing Entrepreneurship: Handbook	Pareek, U., and Rao, T. V., eds	Indian Institute of Management (IIM), Ahmedabad.
3	A Practical Guide to Industrial Entrepreneurs	Srivastava, S.B.	Sultan Chand & Sons, New Delhi.
4	Small Scale Industries and Entrepreneurial Development	Murthy, CSV	Himalaya Publishing House Pvt Ltd, New Delhi
5	Management of Small Scale Industry	Desai, V.	Himalaya Publishing House Pvt Ltd, New Delhi

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM323
Course Title	Business Communication Skills
Type of Course	AECC
L T P	2:0:0
Credits	2:0:0
Course Prerequisites	+2 Commerce
Course Objectives	To acquaint students with the art of fluent communication by enhancing their speaking, listening as well as writing skills.
Course Outcomes	<p>The students will be able to:</p> <ol style="list-style-type: none">1. To understand the art of fluent communication by enhancing their speaking, reading, listening as well as writing skills.2. To demonstrate knowledge of communication theory and its application.3. To understand the process of communication and its effect on giving and receiving information.

UNIT-I

Business communication: meaning; forms of electronic communication; models and processes; theories of communication. Corporate communication: audience analysis; formal and informal communication network.

UNIT-II

communication barriers; improving communication; effective presentation skills: individual and group presentation; practices in business communication: group discussion, mock-interview and seminars; report writing: principles and contents. Self-development and communication: development of positive attitude.

UNIT-III

SWOT analysis; body language: kinesics, proxemics, para language; Principles of effective listening: oral, written and video session; Interviewing skills: appearing and conducting; writing resume.

UNIT –IV

Writing business letters and emails; Etiquettes in verbal, written and online communication. Practical: The students should have the knowledge of writing business letters, e-mails, notices, circulars, memos and reports.

Suggested Readings:

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

S. No.	Name	Author(s)	Publisher
1	Business Communication Today	Bovee and Thill	Tata McGraw Hill, New Delhi.
2	Business Communication	Kaul, Asha	Prentice Hall, New Delhi
3	Essentials of Communication	Patri V.R	Greenspan Publications, New Delhi
4	Business Communication Skills	Pooja Malhotra	Kalyani publishers.



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM331
Course Title	Workshop on E-Filing Income Tax
Type of Course	Skill Enhancement
L T P	0:0:4
Credits	0:0:2
Course Prerequisites	Basics knowledge of Income tax
Course Objectives	To enable the students to study real problems and perquisites during filing of Income tax returns.
Course Outcomes	<ol style="list-style-type: none">1. To Equip the Students with the specialized knowledge in the field of Taxation System.2. Equipping the students for Self-Employment and application-oriented jobs in Government, PSU's, Private Organizations3. It provides opportunity to learn Indian Taxation System and enhance their skills in the field of Taxation

Unit I

Workshop on Income Tax & e-filing, Applying for PAN , E-Filing ITR for Salaried Individuals, Advance Tax Computation both for individuals & firms, E-Filing ITR for Small Proprietorship Business, Deductions and E-Filing ITR for Partnership Business

Unit II

Filing Challans related to self-assessment Tax, Advance Tax, TDS Accounting, e-payment of challan 281, Return form 260, Checking form 26AS. Issue of Certificate, Concept of 15G & 15H forms, Payroll Processing

Unit III

Hands on- Income tax E-filing Software- Genius

Unit IV

Case study in Income tax

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy



SEMESTER SIXTH

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM302
Course Title	Goods and Service Tax
Type of course	CORE
L T P	5:0:0
Credits	5:0:0
Course prerequisite	Basics of Taxation information
Course Objectives	To impart the students to acquire the knowledge of Indirect Tax Laws prevailing in India.
Course Outcome	The students will be able: <ol style="list-style-type: none">1. To acquire the knowledge of Indirect Tax Laws prevailing in India.2. To understand and make use of knowledge of GST rules in taking managerial decisions in various tax related matters3. To gain working knowledge on GST and application of the same in the organizations

UNIT-I

Tax Structure in India, Direct and Indirect Taxes, Overview of Goods and Services Tax, Implementation of GST, Reasons for GST introduction, Pros and cons of GST, Registration of dealers.

UNIT-II

Levy and collection: Payment of tax , Interest and Amounts, TDS and Tax at source, valuation in GST (basics), Tax invoice, credit and debit notes. Classes of officers under GST, their appointment and powers, Inspection, Search, Seizure and Arrest.

UNIT-III

IGST Act, 2017: Definitions, Supplies in the course of inter-State trade or commerce, Supplies in the course of intra-State trade or commerce, Levy and collection of IGST, power to grant exemption from tax, place of supply under IGST; Input tax credit.

UNIT-IV

Returns under GST; Refund of tax; offences and penalties, Prosecution and Appeals under GST, GST Portal: GST Eco system, GST suvidha provider. Recent amendments in GST Bill.

Suggested Readings:

S.No.	Title	Author(S)	Publisher
1	GST Ready Reckoner	CA Kesha R Garg	Bharat Law House, Delhi

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

2	GST Ready Reckoner	V. S. Datey	Taxmann
3	Goods and Services Tax (GST) in India	<u>B. Viswanathan</u>	New Century Publications



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM304
Course Title	Auditing
Type of Course	CORE
L T P	5:0:0
Credits	5:0:0
Course Prerequisites	Basics of company law
Course Objectives	To acquaint the students with the knowledge of auditing practice.
Course Outcome	The students will be able: <ol style="list-style-type: none">1. To acquire an introduction to the principles and practices of Auditing.2. To acquire a basic understanding of generally accepted auditing standards, audit reporting, and the theory and methodology of auditing.3. To understand the various stages of Auditing.

UNIT-I

Auditing in contemporary world: Meaning and Introduction to the concept. Audit Evidence and Planning. Classification of Audit. Audit strategy, programme, importance of supervision, Review of audit notes and working papers, control over the quantity of audit work.

UNIT-II

Internal audit and external audit, Relevance of internal control for the auditors, evaluation of internal control procedures, Techniques including questionnaire, flow chart, Position of auditor under Companies Act, 2013. Audit of limited companies, Audit of branches, Joint audits.

UNIT-III

Statutory requirements under the Companies Act, 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties. Auditor's Report- Contents and Types, Various Liabilities of Statutory Auditors under the Companies Act 2013

UNIT -IV

Cost audit, Tax audit and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP /CIS Environment; Relevant Auditing and Assurance Standards (AASs)

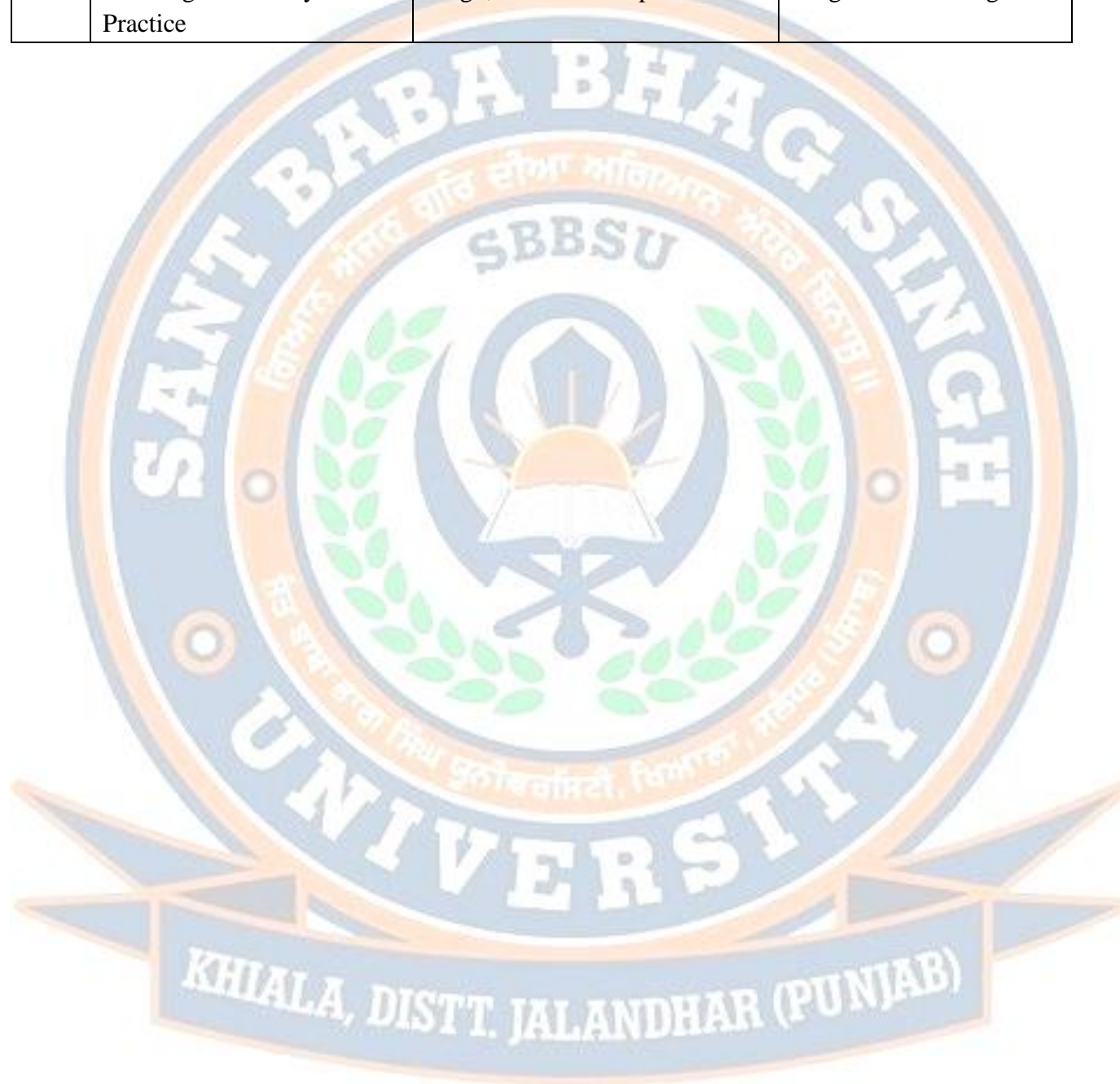
Suggested Readings:

S.No	Name	Author(s)	Publisher
1	Fundamentals of Auditing	Gupta, Kamal and Ashok Arora	Tata Mc-Graw Hill Publishing Co. Ltd.,

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2	Practical Auditing	Ghatalia, S.V.	Allied Publishers Private Ltd., New Delhi.
3	Contemporary auditing,	Gupta, K.	Tata McGraw Hill
4	Auditing Theory and Practice	Singh, A. K. and Gupta Lovleen	Galgotia Publishing Co.



Programme Code-UG042

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Course Code	COM306
Course Title	Cost Management
Type of Course	CORE
L T P	4:1:0
Credits	4:1:0
Course Prerequisites	Basics of accounting information
Course Objectives	To develop students' knowledge of techniques of Cost Control and cost management.
Course Outcomes	The students will be able: 1. To develop students' knowledge of Cost Control. 2. To help students to understand cost accounting knowledge, such as terminology and fundamentals 3. To help them in solving problems and making decisions based on the results of the solutions

UNIT-I

Introduction to Cost Management: Meaning, need and significance Meaning and Methods of costing, Job Costing and Batch Costing: Meaning, prerequisites, contract and process costing (including joint and bye products).

UNIT-II

Cost control tools: Marginal costing and its applications. Cost Volume Profit Analysis and decision making, Differential Costing and Absorption costing.

Budgetary control: Concepts, objectives, limitations, types of budgets, Zero base Budgeting. Standard costing and variance analysis.

UNIT-III

Contemporary concepts: Activity Based Costing, Target Costing, Life Cycle Costing, Value Chain Analysis, Kaizen Costing, Service Costing.

UNIT –IV

Cost Audit & Reporting to Management: -objectives and advantages of Cost Audit, Cost Audit report. Management Audit- Objectives and Scope. Reporting to Management – Purpose of reporting-Requisites of a good report, Classifications of Report, Segment reporting, Cost Reduction and Cost Control

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Management Accounting	I.C. Jain	Vikas Publishing House

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2	COST AND MANAGEMENT ACCOUNTING	M. N. ARORA	HIMALAYA Publishing House
3	Cost & Management Accounting	N.S. Zad	Taxmann Publications Pvt. Ltd.
4	Cost and Management Accounting;	S.P. Jain & K.L. Narang	Kalyani Publishers, 23, Daryaganj, New Delhi-110 002.



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM314
Course Title	Workshop on Innovation, Business Models and Entrepreneurship
Type of Course	CORE
L T P	0:0:2
Credits	0:0:1
Course Prerequisites	Basics of business
Course Objectives	The purpose of the course is that the students acquire necessary knowledge and skills required for organizing and carrying out entrepreneurial activities, to develop the ability of analysing and understanding business situations in which entrepreneurs act and to master the knowledge necessary to plan entrepreneurial activities
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. To Promote First Generation Businessman and Industrialists2. To Promote Small, Cottage & Local Industries3. To Encourage Self Employment Tendencies4. To promote entrepreneurship

Unit I

Analyzing the Current Business Scenario, Innovation and Creativity- an Introduction, Innovation in Current Environment, Types of innovation, School of Innovation. Challenges of innovation, steps of innovation management, idea management System, Divergent V/s Convergent Thinking, Design Thinking and Entrepreneurship, Experimentation in Innovation Management, idea Championship, participation for innovation. Creation for innovation and prototyping to incubation.

Unit II

What is a Business Model, Who is an Entrepreneur, Social Entrepreneurship, Blue Ocean Strategy-I, Blue Ocean Strategy-II, Marketing of Innovation, Technology Innovation Process, Technological Innovation Management Planning, Technological Innovation Management Strategies, Technology Forecasting.

Unit III

Sustainability Innovation and Entrepreneurship, Innovation Sustainable Conditions, Innovation: Context and Pattern, ME'S strategic involvement in sustainable development, Exploration of business models for material efficiency services, Management of Innovation, creation of IPR.

Unit IV

Management of Innovation, creation of IPR, Types of IPR, Patents and Copyrights, Patents in India,

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Four Year Bachelor of Commerce Under New Education Policy

Business Models and value proposition, Business Model Failure: Reasons and Remedies, Incubators : Business Vs Technology, Managing Investor for Innovation , Future markets and Innovation needs for India.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1.	Innovation and Entrepreneurship	P. Druker	Taylor and Francis
2.	Legal Environment of Business	Michael H. Morris, Donald F. Kuratko, Jeffrey G Covin	Cengage Learning
3.	Entrepreneurship, Innovation and Technology	Oswald Lorenzo, Peter Kawalek, Leigh Wharton	Taylor and Francis

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SEMESTER SEVENTH



KHIALA, DISTT. JALANDHAR (PUNJAB)

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM451
Course Title	Business Research Methodology
Type of Course	CORE
L T P	4:1:0
Credits	4:1:0
Course Prerequisites	Basics knowledge of business statistics
Course Objectives	To enable the students to know about the information needs of management and introduce the concept of scientific research and the methods of conducting scientific enquiry and to introduce the statistical tools of data analysis
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. To familiarize with concept of research work.2. To imparts the knowledge about thesis writing, hypothesis testing and preparing research proposals.3. To inculcate the qualities of a good researcher.

Unit I

Business Research Methodology: Introduction, Objectives, Research Process. Research Design: Concept and Importance in Research – Features of a good research design – Exploratory Research Design – concept, types and uses, Descriptive Research Designs – concept, types and uses. Experimental Design: Concept of Independent & Dependent variables. Qualitative and Quantitative Research.

Unit II

Sampling: Concepts of Statistical Population, Sample, Sampling Frame, Sampling Error, Sample Size, Non Response. Characteristics of a good sample. Probability Sample – Simple Random Sample, Systematic Sample, Stratified Random Sample & Multi-stage sampling. Determining size of the sample. On-Probability Sampling Methods- Convenience Sampling, Judgment Sampling, Snowball Sampling Quota Sampling. Sampling and Non-Sampling Errors

Unit III

Measurement concept: Levels of measurement—Nominal, Ordinal, Interval and Ratio. Problems in measurement in research – Validity and Reliability. Scaling Designs: Comparative and Non- Comparative Scaling Techniques. Methods of data collection: Primary and secondary Questionnaire and Questionnaire Design Process Tabulation and Cross Tabulation of Data. Data Preparation - Univariate analysis (frequency tables, bar charts, pie charts, percentages), Bivariate analysis– Cross tabulations and Chi-square test including testing hypothesis of association, Analysis, and Interpretation.

Programme Code-UG042

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Unit IV

Writing Research Report: Format and style. Review of related literature its implications at various stages of research. (Formulation of research problem, hypothesis, interpretation and discussion of results). Major findings, Conclusions and suggestions. Citation of references and Bibliography.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1.	Business research Methods	Cooper, D. R. and Schindler, P.S	Tata McGraw Hill, New Delhi
2.	Business Research Methods	Zikmund	Thomson Learning Books
3.	Business Statistics	Levine, D.M. Krehbiel T.C. and Berenson M.L	Pearson Education, New Delhi
4.	Statistics for Business and Economics	Anderson, Sweeney and Williams	Thompson, New Delhi
5.	Business Research Methods	Bryman, Alan and Bell, Emma	Oxford University Press, New Delhi
6.	Business Research Methods	Bajpai, Naval	Pearson Publications, New Delhi

Programme Code-UG042

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Course Code	COM453
Course Title	Research and Publication Ethics
Type of course	CORE
L T P	2:0:0
Credits	2:0:0
Course prerequisite	Basic Understanding of Research
Course Objectives	To impart understanding of ethical issues related to Research and Publication, Equip with ethical issues related to Research and Publication.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. To understand the philosophy of science and ethics, research integrity and publication ethics. To identify research misconduct and predatory publications.2. To understand indexing and citation databases, open access publications, research metrics (citations, hindex, impact Factor, etc.).3. To understand the usage of plagiarism tools.

Unit I: PHILOSOPHY AND ETHICS AND SCIENTIFIC CONDUCT

Introduction to philosophy: definition, nature and scope, concept, branches - Ethics: definition, moral philosophy, nature of moral judgements and reactions. 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 II:-PUBLICATION ETHICS

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

Unit III: OPEN ACCESS PUBLISHING AND PUBLICATION MISCONDUCT

Open access publications and initiatives - SHERPA/RoMEO online resource to check publisher copyright & self-archiving policies - Software tool to identify predatory publications developed by SPPU - Journal finder / journal suggestion tools viz. JANE, Elsevier Journal Finder, Springer, Journal Suggester.

Group Discussion : a) Subject specific ethical issues, FFP, authorship b) Conflicts of interest c) Complaints and appeals: examples and fraud from India and abroad Software tools : Use of plagiarism software like Turnitin, Urkund and other open source software tools.

UNIT IV: DATABASES AND RESEARCH METRICS

Databases : Indexing databases, Citation databases: Web of Science, Scopus, etc. Research Metrics : Impact Factor

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of journal as per Journal Citations Report, SNIP, SJR, IPP, Cite Score - Metrics: h-index, g index, i10 Index, altmetrics.

Suggested Readings:-

S. No.	Name	Author(s)	Publisher
1.	Research Design and Methods,	Bordens K.S. and Abbott, B.b.:	Mc Graw Hill, 2008.
2.	Research Methods	Graziano, A., M., and Raulin, M.,L	A Process of Inquiry, Sixth Edition, Pearson, 2007.
3.	Thesis and assignment writing,.	Anderson B.H., Dursaton, and Poole M.:	Wiley Eastern 1997

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM457
Course Title	Business Modelling and Valuations
Type of Course	CORE
L T P	5:0:0
Credits	5:0:0
Course Prerequisites	Basic knowledge of Corporate Finance
Course Objectives	The objective of the course is to familiarize the students aims to develop proficiency in Valuing assets and liabilities through a learning process that blends concepts with applications along with business modeling.
Course Outcomes	The students will be able: 1. To understand and be able to apply methods of valuing any type of company, using discounted cash flow models and other commonly used methods. 2. Apply the theories learned to real world financial applications. 3. Explain the importance of business models to value creation and new venture success in today's economy

UNIT-I

Overview of Business Valuation, Purpose of Valuation, Valuation guidance resources in India, Business Valuation Methods,

UNIT-II

Steps to establish the Business Worth, Valuation of Tangibles, Valuation of Intangibles, Accounting for share based payment (Ind AS102), Valuation during Mergers & Acquisitions.

UNIT-III

Valuation of various magnitudes of Business Organizations: Large Companies, Small Companies, Start-Ups, Micro Small and Medium Enterprises. Valuation of Business during Distressed Sale. Introduction to Business Modelling,

UNIT-VI

Business Model Analysis Facets of Analysis : Revenues: Cash flows and their timing and Revenue drivers, Expenses: Cash flows and their timing, Investment required through cash flow breakeven: Working Capital, Maximum financing required and cash flow breakeven timing, Sensitivity Analysis: Key success factors, Structuring and designing models

Suggested Readings :

S. No.	Name	AUTHOR(S)	PUBLISHER
1.	Valuation: Measuring and Managing the Value	Tim Koller, Marc Goedhart , David Wessels	McKinsey & Company Inc.
2.	Financial Modeling and Valuation	Paul Pignataro	Wiley
3.	Corporate Valuation Modeling	Keith A. Allman	Wiley

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Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM461
Course Title	Practice on Excel and SPSS for Research
Type of Course	CORE
L T P	0:0:4
Credits	0:0:4
Course Prerequisites	Basics knowledge of business statistics
Course Objectives	To develop the Data Processing, Data Analysis and Data Visualization skill in MS Excel and further to train students in SPSS Software through exposing the students to the analysis of statistical data.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. To familiarize with analysis of data with software.2. To enhance proficiency of students in statistical analysis.3. To inculcate the qualities of a good researcher.

Unit-1

Introduction to MS Excel and basic features-Formatting Cells, Rows, Columns and Sheets Protecting & Unprotecting Cells, Rows, Columns and Sheets with or without Password - Page Layout and Printer Properties. Statistical Functions - Text Functions - Charts:- Simple Bar Chart – Multiple Bar Chart – Subdivided Bar Chart – Pie Chart – Donut Chart - Line Chart – Histogram – Scatter Plot- Vlookup, Hlookup, Index, Address, Match, Offset, Transpose - Adding Add-Ins in Excel.

Unit-2

Statistical measures – Mean, Variance, Percentiles, Quartiles - Pearson correlation – Spearman's Rank correlation – Parametric tests – test for single population mean , equality of mean for two independent sample , paired t test, testing correlation coefficient.

Unit-3

Data handling: open SPSS data file – save – import from other data source – data entry – labelling for dummy numbers - recode in to same variable – recode in to different variable.. Diagrammatic representation: Simple Bar diagram – Multiple bar diagram – Sub-divided Bar diagram - Percentage diagram - Pie Diagram – Frequency Table – Histogram – Scatter diagram – Box plot.

Unit -4

Descriptive Statistics - Mean, Median, Mode, SD- Skewness- Kurtosis. Correlation – Karl Pearson's and Spearman's Rank Correlation , Regression analysis: Simple and Multiple Regression Analysis. Testing of Hypothesis:

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Parametric – One sample – Two sample Independent t – test – Paired t – test. Non – parametric: One sample KS test- Mann-Whitney U test – Wilcoxon Signed Rank test - Kruskal Wallis test – Friedman test- Chi- square test. Analysis of variance: One way and Two way ANOVA.

Books suggested

S.No	Name	Author(s)	Publishers
1.	Data Analysis and Business Modeling	Winston	Microsoft Excel 2010
2	Data analysis by resampling: concepts and applications.	Clifford E.Lunneborg	Dusbury Thomson learning. Australia
3..	Data analysis an introduction	Michael S. Louis – Beck	Sage Publications. London

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Course Code	COM452
Course Title	International Business Operations
Type of course	CORE
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basics of international markets
Course Objectives	To acquaint the students with the International Business Operations
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. To acquaint the students with the International Business Operations2. To inculcate the knowledge of international trading3. To explain how integration of economies affect domestic concerns

UNIT-I

Multinational Firms: Nature; Rationale; Goals and Constraints; Orientation of a Multinational: Ethno, Poly, Regio and Geocentric Firms. Economic Superpowers: the Traid. Cultural Context for International Management: Japanese, American, European and Indian Management Values, Cultural Diversity, Perceptions and Stereotypes, Cultural dimension: Power Distance, Uncertainty Avoidance, Individualism and Masculinity.

UNIT-II

Global Sourcing, Production and Export Strategies: offshore Manufacture Dimensions of Global Production Strategy, Different Ways of Sourcing Materials and Manufacturing Products. Key elements of Import and Export strategies. Strategic Alliances: Variables affecting Choice, Licensing, Franchising, Management Contracts, Turnkey Operations, Custom Contracts, Access to Foreign Technology, Shared Ownership, and Managing Foreign Arrangements.

UNIT-III

Global Market Opportunities Arrangements; Overview of Global Market Opportunity assessment; Task One: Analyze Organizational Readiness to Internationalize; Task Two: Assess the Suitability of the Firms and Products and Services for Foreign Markets; Task Three: Screen Commodities to Identify Markets; Task Four: Assess Industry Market Potential; Task Five: Select Foreign Business Partners; Task Six: Estimate Country Sales Potential.

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UNIT-IV

Global Strategy and Organization: Role of Strategy; the Integration- Responsiveness Framework; Distinct Strategies emerging from the Integration-Responsiveness Framework; Organizational Structure; Alternative Organizational Arrangements for International Operations;and Building the Global Firm International Human Resource Strategy: Assessing Human Resource Requirements, choosing staffing policy, training selected people, compensating employees in host country, impact of host country regulations. American, European & Japanese Practices. Leadership in International contact vs US Leadership Styles.

S. No.	Name	Author(s)	Publisher
1	International Business – Strategy Management and the New Realities	Cavusgil, S. Knight Gary and Riesenberger, John R.	Pearson Education, Dorling Kindersley (India) Pvt. Ltd, Delhi
2	International Business	Czinkota Michael R., Ronbibenlikka A. Ronkainen A. and MoffetMicheal H.	Thomson, South Western, Bangalore
3	International Money and Finance	C. Paul Hallwood and Ronald Macdonald	Blackwell, Oxford U.K
4	International Business – Concept, Environment and Strategy	Sharan Vyuptakesh	Pearson Education, Delhi
5	International Business – Competing in the Global Market Place	Charles W.L. and Jain, Arun Kumar	The McGraw Hill Publishing Co. Ltd., New Delhi

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy Choose Any one of the Following: Skill Enhancement-1

Course Code	COM215
Course Title	E-Commerce
Type of Course	SEC-1
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basics of commerce
Course Outcome	It explains the main concepts related to e-commerce. Enable students to understand the enabling technologies for e-commerce.
Course Outcome	The students will be able: <ol style="list-style-type: none">1. To impart knowledge about the fundamental principles of E-Business and E- Commerce and the role of Management2. To get familiarized with underlying used technologies with emphasis on Internet Technologies3. To recognize the impact of Information and Communication technologies, especially of the Internet in business operations

UNIT I

Introduction to E-Commerce: Meaning , Definition, Scope of Ecommerce, E- commerce v/s Traditional Commerce-,E- Business & E- Commerce – History of E- Commerce – EDI – Importance , features & benefits of E- Commerce – Impacts, Challenges & Limitations of E-Commerce – Supply chain management & E – Commerce infrastructure. Business models of E – Commerce: Business to Business – Business to customers– Customers to Customers - Business to Government – Business to Employee – E – Commerce strategy – Influencing factors of successful E- Commerce.

UNIT II

E-commerce and the Trade Cycle, Electronic Markets, Electronic Data Interchange, Internet Commerce, E-Commerce in Perspective. Business Strategy in an Electronic Age: Supply Chains, Inter Organizational Value Chains, Competitive Strategy, Competitive Advantage using E -Commerce, Business Strategy, Introduction to Business Strategy, Strategic Implications of IT, Technology, Business Environment, Business Capability, Exiting Business Strategy, Strategy Formulation & Implementation Planning, E-Commerce Implementation, E-Commerce Evaluation, Electronic Data Interchange (EDI). Multi – Media & E-commerce; push & pull technologies, alternative methods of customer communication.

UNIT III

Introduction to HTML: HTML Fundamentals HTML Browsers, HTML tags, Elements and Attributes, Structure of HTML code, Lists , Ordered List , Unordered List Definition, List Nesting List ,Block Level Tags ,Block formatting, Heading, Paragraph, Comments, Text alignment, Font size , Text Level Tags , Bold,

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Italic, Underlined, Strikethrough, Subscript, superscript, Inserting graphics, Scaling images, Frameset, Forms. Web – site Design: Role of web – site in B2C e-commerce; web-site strategies & web-site design principles; push & pull technologies, alternative methods of customer communication.

UNIT IV

Internet and Extranet: Automotive Network Exchange, The Largest Extranet, Architecture of the Internet, Intranet and Extranet. Electronic Payment Systems : Electronic Payments & Protocols, Security Schemes in Electronic payment systems, Electronic Credit card system on the Internet, Electronic Fund transfer and Debit cards on the Internet, Stored – value Cards and E- Cash, Electronic Check Systems, Prospect of Electronic Payment Systems, Managerial Issues.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	E-Commerce	David Whiteley	Tata McGraw Hill
2	Electronic Commerce	Eframi Turban, Jae Lee, David King	Pearson Education
3	E-commerce	Laudon, K.C. and Traver, C.G	Prentice Hall

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Course Code	COM217
Course Title	Emerging trends in Commerce
Type of Course	SEC-1
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	+2 Commerce
Course Objectives	To impart the students to attain fundamental knowledge of different issues faced in progress and prospects of commerce in India.
Course Outcome	The students will be able: <ol style="list-style-type: none">1. To attain fundamental knowledge of different issues faced in progress and prospects of commerce in India.2. To be aware about applications of theoretical concept of accounts to practice3. To acquaint with new trends, methods and procedures available for solving various business problems

UNIT-I

Foreign Direct Investment: Introduction, Meaning and Concepts, Historical perception, Incentives for Attracting Foreign Capital, Advantages and disadvantages, Role of Department of Industrial Policy and Promotion (DIPP) in FDI policy formulation. Difference between FDI and Foreign Portfolio Investment (FPI). “Make in India” An Initiative of Government of India, Objectives, Sectors in Focus and Issues & Challenges ahead.

UNIT-II

Technology and AI in Commerce: Features, Impact, Management and Status of Technology with special emphasis on artificial Intelligence(AI) and Impact of Technology on Commerce in India. International Finance: Introduction, Meaning, Importance of International Finance, Sources of International Finance, Meaning and Importance of External Commercial Borrowings (ECB), American Depository Receipt (ADR), Global Depository Receipt (GDR). Foreign Currency Commercial Bonds(FCCBs): Meaning, Features, Its role in Indian scenario and disadvantages (FCCBs), Meaning and Importance of External Commercial Borrowings (ECB), American Depository Receipt (ADR), Global Depository Receipt (GDR).

UNIT-III

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Infrastructure: Importance of Infrastructure growth- Energy, Transport and Communication. Public-Private Partnership (PPP) in Infrastructure Development in India, Bottlenecks, Models, Built Operate and Transfer (BOT), Built Operate Levy and Transfer (BOLT), Special Economic Zones (SEZs). Stock Exchanges in India: Organisation, Nature, Functions, Benefits, Growth, Trading in Stock Markets- Electronic Trading, Listing and Role of SEBI, Commodity Exchanges in India.

UNIT-IV

Non Performing Assets: Meaning, Reasons behind increase of NPA issues in India, its impacts on banks and financial institutions Corporate Debt Restructuring: Concept, Importance, Methods, Corporate Scams and Regulatory Authorities-Serious Fraud Investigation Office (SFIO), Investors; Protection in India, Role of Insolvency and Bankruptcy code, Importance, Need, and Initiatives by the Central Government. Recent Trends in Credit Rating Services in India- Role of ICRA and CRISIL.

Suggested Readings:

S.No.	Name	Author(s)	Publisher
1	Indian Economy	Datt and Sundhara	S. Chand and Co. New Delhi
2	Indian Economy	M.B. Shukla	Taxman Publication, New Delhi
3	Financial Markets Institutions and Financial Services	C Gomez	Prentice-Hall
4	My Indian Financial Systems	Khan	Tata Mcgraw Hills India

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Choose Any one of the Following: Generic Elective-1

Course Code	COM110
Course Title	Basics of Currency Banking and Exchange
Type of course	GE- 1
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basics of Currency banking
Course Objectives	To impart understanding of Currency Banking and Financial system.
Course Outcomes	The students will be able: 1. To impart understanding of various forms of money 2. To understand the Significance of credit 3. To understand the concept of Foreign Exchange and Exchange Rate.

Unit-I: Money: Meaning and definition, Functions, Significance & Various Forms of Money, E-Money. Quantity Theory of Money, Monetary Standard – Gold Standard, Bi-metallism and Managed Currency Standard. Principles & Methods of Note issues, Indian Money Market.

Unit-II: Credit: Meaning and Significance of credit, Factors Influencing the Volume of Credit in the Country, Credit Creation by Bank, Credit Control by RBI. Inflation: Causes & Remedies.

Unit-III: Types of Banks, Central Bank, and Commercial Banks: Meaning and Functions, Regional Rural Banks. E-Banking & Postal Banking.

Unit-IV: Concept of Foreign Exchange and Exchange Rate, Factors Causing Fluctuations in Exchange Rate, Exchange Control: Meaning, Objective and Methods.

Suggested Readings:

S.No.	Name	Author(s)	Publisher
1	Money Creation in the Modern Economy.	McLeay et al.	Quarterly Bulletin Q1, BoE.
2	The Economics of Money, Banking and Financial Markets	Mishkin, F	Global Edition. Pearson.
3	Foreign Exchange Management,	Lue soenen	McGrah-Hill Primis Custom Publishing.

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Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM112
Course Title	Export Import Procedure and Documentation
Type of Course	GE-I
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basics of International Business
Course Objectives	The main objective of the course is to acquaint the student with the Export and Import policies and procedures.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. To familiarize with concept of import and export.2. To Apply the current custom clearance phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects.3. Analyse the principle of international business and strategies adopted by firms to for exporting products globally

Unit I

Definition of Export and Import. Understanding an Export Transaction. Preliminaries of starting Export Import Business. Role of banks in Foreign Trade Transaction. Basic Concepts. Outward and Inward remittances in Foreign Exchange. Buying and Selling of Foreign Exchange. Different types of foreign currency rates. NOSTRO, VOSTRO and LORO accounts. Identifying and sourcing of the Buyers in the international market. Negotiation with the foreign prospective foreign Buyer.

Unit II

PROCEDURE FOR STARTING FOREIGN TRADE ACTIVITY: Setting of an export organisation. Categories and types of Exports. Online procedure for obtaining IEC and RCMC. Forex / FTP policy provision regarding samples and Gifts. Export Order,. Payment Terms. methods of settlement of export/ Import transaction. Documents on collection and Letter of Credit.

Complete export documents, including principal, auxiliary and regulatory documents. Importance of various export documents

Unit III

Definition and meaning of Imports Need for Imports. Procedures for Imports: Import finance. Opening of Import Letter of credit. External commercial Borrowings. Buyers Credit / Trade Credit. Direct Imports. Retirement of Import documents under an LC or otherwise on collection. FEMA provision regarding Imports. Customs duties. Customs clearance of export goods. Project Imports. Role of Customs and

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regulations regarding imports Indian Customs Act. 1962. Customs Tariff Act, Filing of Bill of entry. Clearance of cargo at the time of imports. Valuation and assessment of goods for payment of customs duty.

Unit IV

Method for calculation of customs duty. Import of Technology, Drawings and Designs. Import of Samples / Gifts. Imports for personal use & Baggage rules. Imports through post and courier. GST: Main provisions for Imports / Exports. Duty Exemption/ Remission schemes.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	International Business Management	Bholeanath Dutta	Excel Books
2	International Trade	P.K.Vasudeva,	Excel Books
3	Export Import Procedures, Documentation and Logistics	C. Rama Gopal	New Age Intl' Publishers
4	International Logistics	Pierrie David Biztantra	Biztantra

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Four Year Bachelor of Commerce Under New Education Policy

Choose Any one of the Following: Generic Elective-2

Course Code	COM211
Course Title	Banking and Financial System
Type of course	GE- 2
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basics of banking and finance
Course Objectives	To impart understanding of Indian Banking And Financial system.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. To impart understanding of Indian Banking and Financial system2. To understand all important concepts pertaining to banking operations3. To understand the modern banking functions and its types.

UNIT – I

Financial Economics: Fundamental Concepts – money, money supply, money creation. Overview of the Financial System: Nature, significance, structure: Financial Institutions, financial markets and financial services.

UNIT- II

Modern Commercial Banking: Role and functions of banks, structure of banking in India, regulatory framework. Opening of accounts for various types of customers - minors – joint account holders - HUF - firms - companies - trusts - societies - Govt. and public bodies , Importance of Anti Money Laundering. Banker-Customer relations - Know your Customer (KYC) guidelines-Different Deposit Products -services rendered by Banks.

UNIT– III

Ancillary Services: Introduction to Payment Banks, mobile wallets, Payment and Collection of Cheque - Duties and Responsibilities of Paying and Collecting, Principles of Lending - various credit Products / Facilities - working capital and term loans - Credit Appraisal Techniques - Approach to lending; - credit management - credit monitoring-Different types of documents;

UNIT – IV

Documentation Procedures:- Securities - Different modes of charging. Priority Sector Lending - sectors - targets - issues / problems - recent developments – Financial Inclusion. Credit Cards

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

/ Home Loans / Personal Loans / Consumer Loans-Brief outline of procedures and practices.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Management of Banking and Financial Services	Paul and Suresh	Pearson Education
2	Banking Theory Law and Practices	Sunderam and Varshney	Sultan Chand and Sons Publisher
3	Banking Law and Practice	Varshney, P.N	Sultan Chand and Sons
4	Banks and institutional management	Desai, Vasant	Himalaya Publications



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM213
Course Title	Financial Market Operations
Type of course	GE- 2
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basics of financial markets
Course Objectives	To impart understanding of Indian Financial Market Operations.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. To impart understanding of Indian Financial Market Operations.2. To familiarize the students about all the rules and regulations of money market3. To impart the knowledge about working of security market of India

UNIT – I

Money Market: Indian Money Markets Composition, Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market. Capital Market : Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, Stock exchange – National Stock Exchange and over the Counter exchangers.

UNIT-II

Functionaries on Stock Exchanges: Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors. SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions. Investors Protection: - Grievances concerning stock exchange and dealings and their removal; grievance cell, SEBI: Company law Board: Press remedy through courts.

UNIT-III

Financial institutions: Role of various financial institutions in financial market operations (IFCI, IDBI, SIDBI, IDFC, EXIM, NABARD & ICICI)

UNIT-IV

Depositories Act 1996: Definitions, Rights and Obligations of Depositories, Participants Issuers and Beneficial Owners, Inquiry and Inspections, Penalty.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
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Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

1	Financial Institutions and Markets	Bhole L.M.	Tata McGraw-Hill, New Delhi
2	Indian Financial system	Pathak	Pearson, New Delhi India



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Choose Any one of the Following: Generic Elective-3

Course Code	COM214
Course Title	Electronic Banking and Risk Management
Type of course	GE-3
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basics of E-banking
Course Objectives	To engage students in active discovery of risk management principles. Students will be prepared to function in a business environment, developing an awareness of the challenges, the tools, and the process of designing and implementing a risk management program.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. To discover risk management principles and to understand functioning in a business environment, developing an awareness of the challenges, the tools, and the process of designing and implementing a risk management program.2. To impart knowledge about technology upgradation in banking sector3. To create awareness about various challenges faced while engaging in e-banking services

UNIT-I

Electronic Banking– Core Banking, Electronic products online Banking – Facilities provided and Security Issues, Traditional Banking Vs E-Banking, need for computerization Complete centralized solution- features, Cheque Truncation, Microfiche, Phone and Mobile Banking, E-Banking in India-Procedure-Programmes-Components, advantages-Limitations.

UNIT-II

Electronic Funds Transfer Systems, RTGS, Automatic Teller Machine (ATM), Tele banking, role and uses of technology up gradation – global developments in banking technology, impact of technology on banks, effect on customers and service quality.

UNIT-III

Risk and risk management process – Concept of Risk Management, risk vs. uncertainty, Types

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

of risks in banks, risk identification, risk evaluation, risk management objectives, Risk Management Frame work in Banks, Risk management–process and techniques for assessment and management. Asset–liability management in banks, Role of RBI.

UNIT-IV

E-Banking Security- Introduction need for security –Security Concepts-Privacy –Survey. Cybercrimes-Reasons for Privacy- Tampering-Encryption –Meaning-The encryption process, Digital Certificate-Digital Signature &Electronic Signature, E-Security solutions

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	The fundamentals of risk Measurement	Marrison, Christopher Ian	McGraw Hill
2	Measuring and Managing Operational Risks in Financial Institutions: Tools, Techniques and Other Resources	Marshall, Christopher Lee	John Wiley
3	Banking Risks	Bidani, S.N.	Vision Books
4	Managing Indian Banks	Joshi, V.C. and Joshi, V.V.,	,Sage Publications
5	Management of Banking	MacDonald and Koch	Thomson Publications

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM216
Course Title	Emerging Trends in Accounting
Type of course	GE-3
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basics of accounting
Course Objectives	To impart understanding of Emerging Trends in Accounting.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. To impart understanding of Emerging Trends in Accounting.2. To understand various challenges arises while dealing in international business environment3. To impart knowledge about contemporary issues that effects normal business and Accounting practices

UNIT-I

Emergence of contemporary issues in accounting- Influence of other disciplines on accounting and changing environment. Human Resource Accounting: Meaning and Scope, Human Resource Cost Accounting– Capitalization, Write off and Amortization Procedure. Human Resource Valuation Accounting –Appraisal of Various Human Resource Valuation Models, Use of Human Resource Accounting in Managerial Decisions. Human Resource Accounting in India.

UNIT-II

Price Level Accounting – Methods, Utility and Corporate Practices, Corporate Social Reporting: Areas of Corporate Social Performance, Approaches to Corporate Social Accounting and Reporting, Corporate Social Reporting in India.

UNIT-III

Recent Trends in the Presentation of Published Accounts, Reporting by Diversified Companies Value Added Reporting: Preparation and Disclosure of Value Added Statements, Economic Value Added, EVA Disclosure in India Basel II and III Norms

UNIT-IV

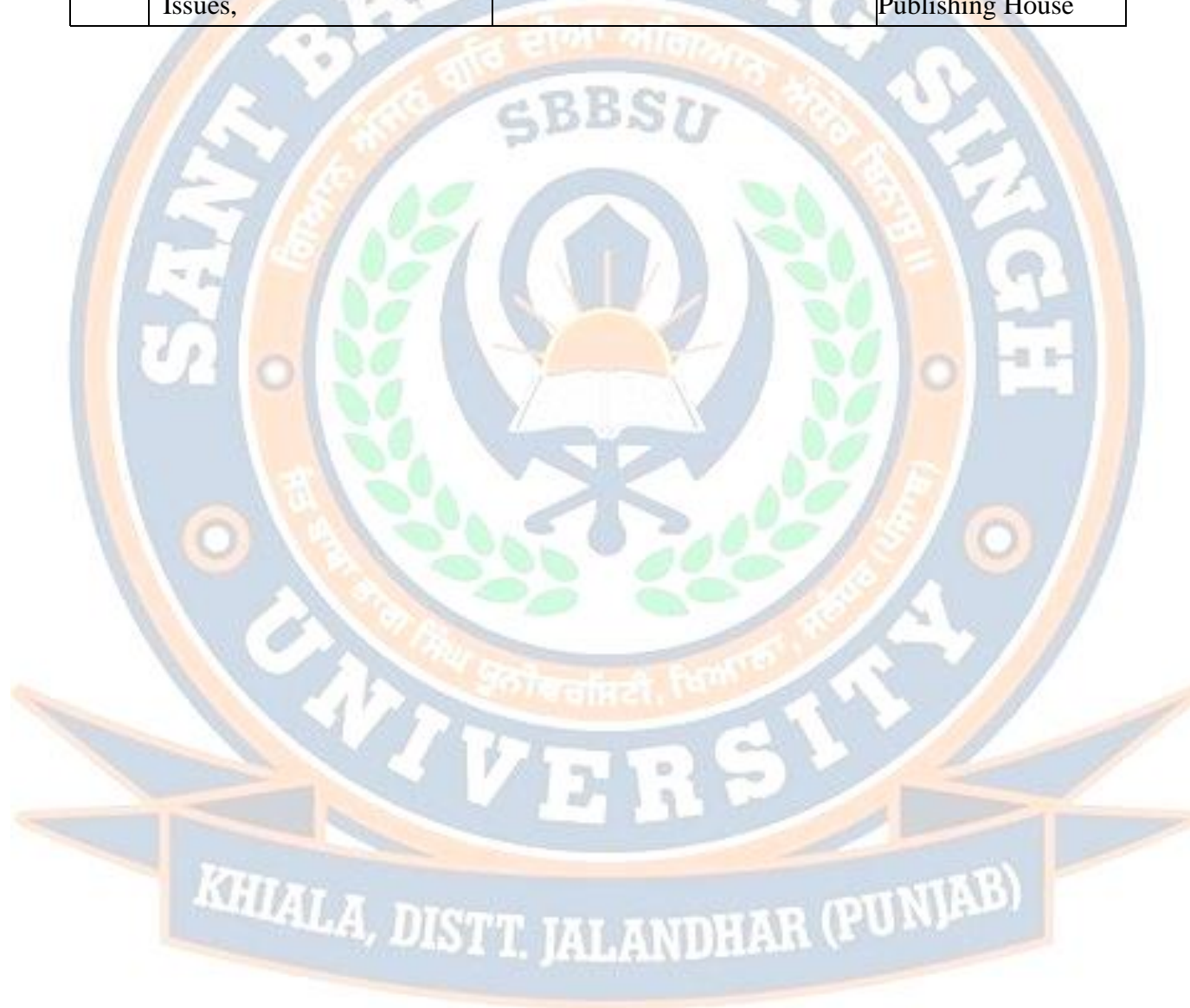
Accounting for Leases, Earning Per Share and Accounting for Intangibles. Contemporary Issues in Management Accounting: Target Costing, ABC Costing

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Contemporary issues in Accounting	Shashi K Gupta	Kalyani publishers
2	Accounting for Mgt. & IT	Juneja&Bagga	Kalyani publishers
3	Contemporary Accounting Issues,	R.K. Lal, Jawahar and Lele	Himalaya Publishing House



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Any one of the following: Discipline Specific Elective -1

Course Code	COM311
Course Title	Portfolio Management
Type of Course	DSE-1
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basics of capital markets
Course Objectives	This course is an analysis leading to the appraisal and pricing of securities. It discusses the application of Modern Portfolio Theory, analysis of active and passive investment strategies, and measurement of portfolio performance.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. This course is an analysis leading to the appraisal and pricing of securities. It discusses the application of Modern Portfolio Theory, analysis of active and passive investment strategies, and measurement of portfolio performance.2. To enable the students to invest in securities in such a way so as to minimize risk and maximise return3. To understand various alternatives available for investment.

UNIT-I

Introduction: Portfolio & Diversification, Mean – Variance Model, Capital Market Line, Market Portfolio

UNIT-II

Portfolio Management: Markowitz Model, Capital Asset Pricing Model-Security Market Line-Beta Factor-Alpha and Beta Coefficient-Arbitrage Pricing Model.

UNIT-III

Fundamental Analysis, Performance Evaluation Techniques: Sharpe, Treynor & Jensen Model

UNIT-IV

Global Markets Global Investment Benefits - Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds – Relationship between Trends in Global Markets and Domestic Markets

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1.	Investment Analysis and Portfolio Management	Chandra, Prasanna	Tata McGraw Hill
2.	Investments	Bodie, Kane; Marcus & Mohanty	Tata McGraw Hill
3.	Security Analysis and Portfolio Management	Fischer, Donald E. and Ronald J. Jordan	Prentice Hall of India
4.	Investment Analysis and Portfolio Management	Reilly, Frank K., and Keith C. Brown	Thomson



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM313
Course Title	International Financial Management
Type of course	DSE-1
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basics of international business
Course Objectives	To impart understanding of International financial management.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. To impart understanding of International financial management.2. To make students aware about understanding Foreign exchange and its relevance to survival of Companies in international markets3. To provide knowledge about International fund flow and about International Financial markets and Instruments

UNIT –I

Foreign Exchange System: The Internationalization of Business and Finance, Alternative Exchange Rate Systems; International monetary system, The European Monetary System. Foreign Exchange Rate Determination: Introduction to spot market and Forward Market; Setting the Equilibrium Spot Exchange Rate; Factors affecting Currency Value: BOP Approach & AssetMarket Approach; Role of Central Bank in Determination of Exchange Rates; Parity conditions in International Finance: Arbitrage and Law of One Price; Purchasing Power Parity; Fisher Effect; Fisher Effect in International Context.

UNIT -II

Currency Forecasting: Interest Rate Parity Theory, The relationship between forward and future spot rate, Currency Forecasting; Balance of payments: Balance of Payment Categories: Current Account, Capital Account, Official Reserves Account; Balance of Payment: The International flow of goods, services and capital, Coping with current account deficit

UNIT - III

Country Risk Analysis: Country Risk Analysis, Measuring & Managing Political Risk, Firm Specific Risks; Country Risk Analysis: Study of Economic & Political Factors Posing Risk, Country Risk Analysis in International Banking. Measuring & Managing Various Exposures: Alternative measures of foreign exchange exposure, Risk Hedging- An Introduction; Measuring & Managing Transaction Exposure.

Four Year Bachelor of Commerce Under New Education Policy

UNIT -IV

Foreign Exchange Risk Management: Foreign Exchange Instruments, Recent developments in derivatives markets in India; Currency Futures & Options Market; Interest Rate & Currency Swaps; Interest rate Forwards & Futures.

Suggested readings:

S. No.	Name	Author(s)	Publisher
1	Multinational Financial Management	Shapiro Allan C	John Wiley & Sons
2	International financial Management	Apte P.G.	Tata McGraw Hill
3	International Financial Management	Bhalla, V. K (2008)	Anmol Publications



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy Any one of the following: Discipline Specific Elective -2

Course Code	COM315
Course Title	Social and Business Ethics
Type of course	DSE-2
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basic knowledge of Social and Ethical Issues in Business
Course Objectives	The course aims to educate that how the adoption of Business Ethics by organizations not only discourages corporate wrong- doing, but also contributes substantially in the achievement of corporate excellence.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. The course aims to educate that the adoption of Business Ethics by organizations not only discourages corporate wrong-doing, but also contributes substantially in the achievement of corporate excellence.2. To understand the principles of moral decision-making in global business3. To understand the concept of corporate social responsibility and to understand how competitive advantage maps on to corporate social responsibility

UNIT-I

Business Ethics: Definition, Nature, Purpose, importance. Structure of business ethics. Ethical Issues in Management, Causes of Unethical Behaviour, Ethical Abuse-Values, Morals and Business Ethics-Levels of Business Ethics, ethics' positive impact on business, Myths of Business Ethics, Relationship between Value, Morals and Ethics., Conflict of Interest.

UNIT-II

Ethics at Workplace: Individual in Organization, code of conduct, small business ethics, Gender Issues, Harassment, Discrimination. Ethics in Accounting & Finance, Marketing and Consumer Protection- Importance, Problems and Issues.

UNIT-III

Whistle Blower Policies- Meaning, Importance and Issues. Corporate Social Responsibility under Company Act 2013. Ethical Issues in Corporate Governance. International business

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

ethics: meaning, necessity, benefits. Business ethics and the finance world.

UNIT-IV

Environmental Issues- Protection of Natural Environment, Prevention of Pollution, Depletion and Conservation of Natural resources. Corporate culture: meaning, role of corporate culture in ethical decision making.

Suggested readings:

S. No.	Title	Author(S)	Publisher
1	Foundations of management Work - Contributions from Indian Thought	Chakraborty , S.K.	Himalaya Publishing House.Ltd
2	The marriage of East and West	Griffiths , B	Colling London
3	The Study of My Experience with Truth	Gandhi , M.K	Navjivan Publishing House ,Ahmedabad



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM317
Course Title	Service Marketing
Type of Course	DSE-2
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basics of Marketing
Course Objectives	To introduce learners to the immensity of opportunities and challenges related to the marketing and managing of services
Course Outcomes	The students will be able to: <ol style="list-style-type: none">1. Describe the fundamentals of services marketing2. Explain the strategic and tactical aspects of services marketing3. Elaborate on branding services

UNIT-I

Fundamentals of Services Marketing: Introduction, Nature & Characteristics of Services, Service Encounters, Consumer Behavior, Strategic & Tactical Aspects of Services Marketing, Expert Insights
Service Product & Branding: What is a Service Product, Product Level Framework, Flower of Services, Branding Services, Brand Equity in Services, New Service Development, Expert Insights

UNIT-II

Price & Promotion of Services: Pricing Challenges, Pricing Program, Revenue Management, Internal Marketing, Communication Strategy & Implementation, Advertising Services, Digital Marketing, Expert Insights

UNIT-III

Place & Process Decisions: Methods of Service Delivery, Role of Intermediaries, Franchising, Service Process, Developing a Service Blueprint, Self Service Technologies (SSTs), Application of Service Blueprint, Expert Insights

UNIT-IV

People & Physical Evidence: Frontline Service Employees, People Management Strategies, Service Leadership & Service Climate, Service Environment, Servicescape Model, Designing Servicescapes, Expert Insight
Service Excellence: Enabling Service Excellence, Delivering Value, Service Failure & Recovery, Service Quality, Customer Loyalty, Expert Insights

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1.	Services Marketing	Hoffman, K., Bateson, J.	Boston, USA: Cengage Learning
2.	Services Marketing: Concepts, Strategies and Cases.	Hoffman, D., Bateson, J., Elliot, G., Birch, D	Australia: Cengage Learning.
3.	Services Marketing	Lovelock, C., Patterson, P., Wirtz, J	Australia: Pearson



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Any one of the following: Discipline Specific Elective -3

Course Code	COM316
Course Title	Accounting for Banking & Insurance Companies
Type of Course	DSE-3
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basics of banking and insurance
Course Objectives	To help the students to study the accounting practices followed by insurance and banking companies and to provide them the knowledge of regulatory framework guiding these companies.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. To study the accounting practices followed by insurance and banking companies and to provide them the knowledge of regulatory framework guiding these companies.2. To understand the basic concepts and terms of insurance and banking companies.3. To prepare the financial statements of insurance and banking companies

UNIT-I

Insurance: Meaning, Basic concepts, terms used in insurance Business, Types; relevant provisions of the Insurance Act 1938, Insurance Regulatory and Development Authority Act, 1999. General Insurance: Accounting Technique of General Insurance Business, Functional Divisions and Books of Accounts Maintained Therein, Claims Provision at Divisional Offices, Claims Paid, Co-Insurance, Outstanding Premium, Commission, Loans, Investments, Unexpired Risks Reserve., Re-Insurance, types of reinsurance contracts.

UNIT-II

Prepare financial statements of insurance companies carrying on life insurance business, Structure of Schedules A and B, Financial Statements, IRDA Regulations, 2002 regarding Preparation of financial statements, management report and auditor's report, Accounting principles for preparation of financial statements.

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

UNIT-III

Banking: Meaning, Basic Concepts, Types of Banks, types of Banking Company Business, Prohibition of Trading, Disposal of Non-Banking Assets, Management, Capital and Reserve, Reserve Funds, Restriction as to Payment of Dividend, Cash Reserve, Licensing of Banking Companies.

UNIT-IV

Liquidity Norms, Restriction on Acquisition of Shares in Other Company, Restriction on Loans and Advances, Bank's system of book keeping, Principal Books of Accounts, Capital Framework of Banks Functioning in India, Income Recognition, Classification of Assets and Provisions, Other Special Transactions of Banks

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1.	Advanced Accounting	IPCC Study Material	Board of Studies, ICAI
2.	Bank and Insurance Capital Management	Frans De Weert	Wiley Finance
3.	Advanced Accounting	Jain & Narang	Kalyani Publications

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM318
Course Title	Strategic Financial Management
Type of course	DSE-3
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basics of finance
Course Objectives	This Course aims at enabling the students to understand various financial management concepts and to apply financial management theories and techniques for strategic decision making and informed analysis.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. To manage basic corporate finance transactions besides investing more profitably and operate more efficiently.2. This course will help the learns to get familiarized with functions of financial management and decisions3. To know various theories on capital structure and dividend policy

UNIT-I

Strategic Financial Management: Introduction, objectives. Interface of Financial Policy and Strategic Management. Significant references for Strategic Financial Management. Strategic Business Unit.

UNIT-II

Financing Choices and Decisions: Differences in Financing of Venture Firm, Mature Companies and Firms in High Growth Stage, Deal Structuring and Pricing, IPOs and their Under-pricing. Asset -stripping. Investment Appraisal Techniques, Capital Rationing, Impact of Inflation on Capital Budgeting Decisions.

UNIT-III

Corporate Restructuring: Financial aspects, Monitoring the Restructuring Process. Leveraged Buyouts (LBOs), Management Buyouts (MBOs), Spin Offs and Asset Divestitures Financial Engineering. Financial Innovation: Relevance, Drivers and Implications. Investment decisions, Project planning and control

UNIT-IV

Ethical Aspects of Strategic Financial Management. Financial strategy formulation and ethical

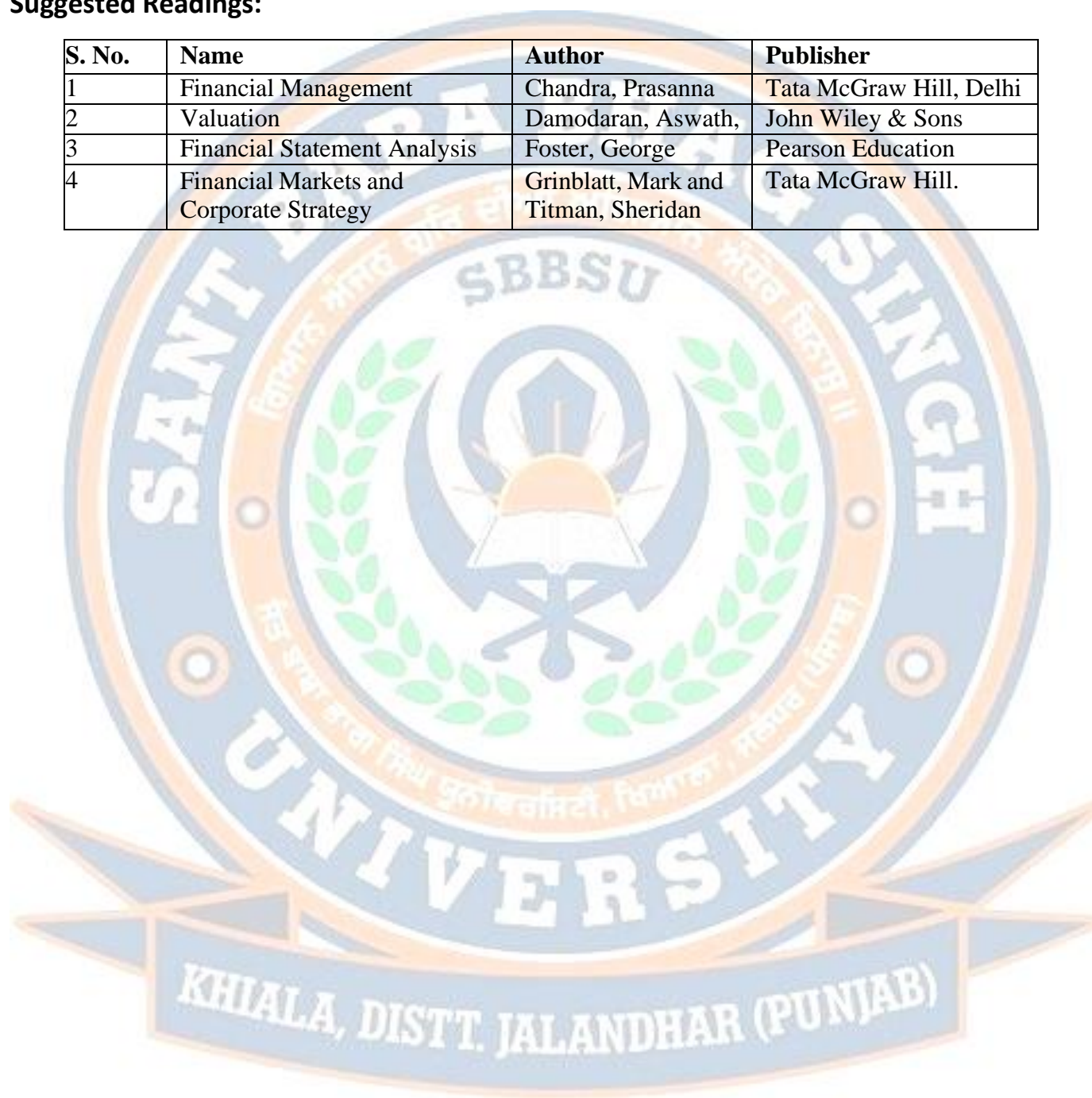
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issues in financial management. Estimation of cost of capital. Innovative Approach to Internal Cost-Profit Analysis. Valuation of a Business Enterprise.

Suggested Readings:

S. No.	Name	Author	Publisher
1	Financial Management	Chandra, Prasanna	Tata McGraw Hill, Delhi
2	Valuation	Damodaran, Aswath,	John Wiley & Sons
3	Financial Statement Analysis	Foster, George	Pearson Education
4	Financial Markets and Corporate Strategy	Grinblatt, Mark and Titman, Sheridan	Tata McGraw Hill.



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Any one of the Discipline Specific Elective-4

Course Code	COM465
Course Title	Financial Services Management
Type of course	DSE-4
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basics of finance
Course Objectives	To provide basic knowledge of Management of financial services.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. To provide basic knowledge of Management of financial services.2. To interpret the nature and role of financial services3. To understand various types of financial services such as merchant banking, factoring services, credit rating services etc.

UNIT-I

Financial Services Nature & types; Regulatory Environment of Financial Services; Marketing of Financial Services. Merchant Banking: Role, Services provided by merchant banks, SEBI Regulations, Recent Developments, Code of Conduct.

UNIT-II

Underwriting: Concept, Registration, SEBI guidelines, Recent Developments. Credit Rating: Meaning, Significance, Types, Rating Methodology, Drawbacks, SEBI regulations for credit rating, present scenario in India. . Consumer Finance: Introduction, growth & present scenario in India.

UNIT-III

Mutual Funds: Meaning, types, Risks involved in Mutual Funds, Registration of Mutual Funds, Trustees, Asset Management. Regulation of Mutual Funds: SEBI guidelines, Recent Developments, Marketing of Mutual Funds in India. Housing Finance: Introduction, types, procedure for loan disbursement, housing finance market in India.

UNIT-IV

Venture Capital: Characteristics, SEBI Guidelines, Venture Capital Funds in India; Factoring: characteristics & forms. Factoring in India. Depository services: Role of depositories and their services, advantages of depository system, NSDL and COSL depositories' participants and their

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Four Year Bachelor of Commerce Under New Education Policy

role; stock broking service including SEBI Guidelines

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Financial Services and Market	Avadhani	Himalaya Publishing House Ltd
2	Indian Financial System	Bhole	Himalaya Publishing House
3	P Security Analysis and Portfolio Management	Chandra,	Tata McGraw Hill
4	Indian Financial System	Varshney, P.N.& Mittal D.K.	Publications Pvt. Ltd. New Delhi



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM467
Course Title	Advertising and Sales Management
Type of course	DSE-4
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basics of marketing
Course Objectives	The objective of the paper is to provide an understanding of the principles of advertising and sales management.
Course Outcomes	<p>The students will be able:</p> <ol style="list-style-type: none">1. To provide an understanding of the principles of advertising and sales management.2. To demonstrate preparation of evaluation tools for promotion and advertising campaigns, as indicated by suggested methods in projects, assignments, and tests.3. To identify the terms and concepts that are commonly used in promotion and advertising, as indicated by performance on tests, projects, and assignments

UNIT-I

Advertising: Introduction, Scope, Importance in Business: Role of Advertising in Social and Economic Development of India: Ethics in Indian Advertising. Advertising and Consumer Behaviour; Setting Advertising Objectives, DAGMAR; Determining Advertising Budgets.

UNIT-II

Role of Integrated Marketing Communication in the Marketing Programme; Process of Marketing Communication; Definition and Scope of Advertising Management; Media Planning: Setting Media Objectives; Developing Media Strategies, Evaluation of Different Media and Media Selection.

UNIT-III

Nature and Scope of Sales Management; Setting and Formulating Personal Selling Objectives; Recruiting and Selecting Sales Personnel; Developing and Conducting Sales Training Programmes.

UNIT-IV

Designing and Administering Compensation Plans; Motivating Sales Personnel; Sales Meetings and Sales Contests; Designing Territories and Allocating Sales Efforts; Objectives and Quotas for Sales Personnel; Developing and Managing/ Sales Evaluation Programme Sales Cost and Cost Analysis.

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Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Advertising: Planning and Decision Marketing	Kavita Sharma,	Taxmann Publication Pvt. Ltd
2	Advertising	Belch and Belch	McGraw Hill Co.
3	Advertising: Principles and Practice	Burnett, Wells and Moriatty	Prentice Hall of India, New Delhi
4	Sales Management; Concepts, Practices and Cases	Eugene, M. Johnson, David, L. Kurtz, and Berhard, E Schening	McGraw Hill
5	Sales Management in the Indian Perspective	Dasgupta	Prentice Hall of India, New Delhi
6	Sales Management Richard, R. Still, Edward W. Cundiff and Norman P.	Govoni	Prentice Hall of India, New Delhi



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM469
Course Title	Economic Laws
Type of Course	DSE-4
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basic knowledge of corporate laws.
Course Objectives	The objective of the course is to familiarize the students with the nature of legal regulatory environment of corporate enterprises in India and make them capable to apply the rules of business and economic laws to real world conflicts and management challenges.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. To understand basic principles and rules of International Economic Law2. To gain the in-depth knowledge of Corporate laws prevailing in the country.3. To know the process and functions of various authorities under various acts discussed in this course.

UNIT-I

Competition Act 2002 and Rules and Regulations: Meaning, Need and Role of Competition in Economic Development. Important Definitions of Competition Act 2002. Prohibition of certain agreements, Abuse of dominant position & regulation of Combinations. Competition Commission of India and its Composition. Duties, powers and Functions of Commission, Duties of Director General, Penalties.

UNIT-II

Real Estate (Regulations and Development) Act, 2016: Important Definitions, Registration of Real Estate Project and Real Estate Agents and Revocation of Registration. Functions Duties and obligations of Promoter, Composition of the Authority. Duties, Powers and Functions of Authority. Offences, Penalties and adjudication.

UNIT-III

The Insolvency and Bankruptcy Code, 2016: Insolvency and Bankruptcy, Insolvency Resolution Process, Fast Track Resolution Corporate Process. Voluntary liquidation of Corporate Person . Regulation of insolvency Professionals and Agencies.

UNIT-IV

The Prevention of Money Laundering Act, 2002: Measures to prevent and control money laundering, Confiscation and Seizing of property, Penalties imposed and adjudication process. The Foreign Exchange Management Act, 1999 and Prohibition of Benami Property Transactions Act, 1988.

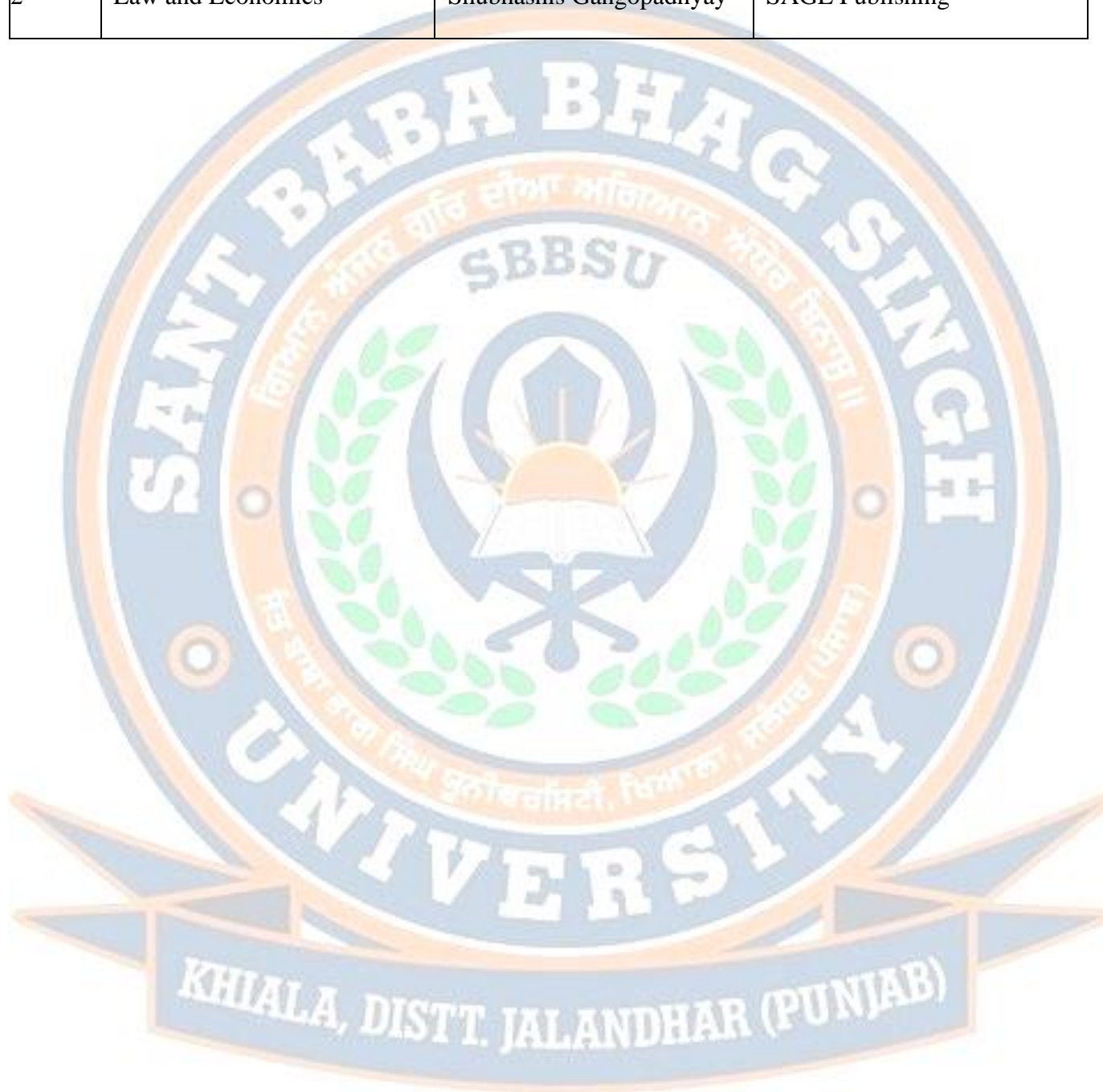
Suggested Readings :

S. No.	Name	AUTHOR(S)	PUBLISHER
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Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

1	Economic Laws, Regulations & Procedures in India	Chandra S Prasad	New Century Publications
2	Law and Economics	Shubhashis Gangopadhyay	SAGE Publishing



Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Any one of the Discipline Specific Elective-5

Course Code	COM460
Course Title	International Marketing Management
Type of Course	DSE-5
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basics of international markets
Course Objectives	The objective is to broaden the horizon of students by familiarizing him with the international marketing scenario.
Course Outcomes	<p>The students will be able:</p> <ol style="list-style-type: none">1. The objective is to broaden the horizon of students by familiarizing him with the international marketing scenario2. To analyse about international marketing, its opportunities and promotional policies of the governments to augment trade3. To develop sustainable competitive advantage and international marketing strategies that are designed to increase the chances for the firm to be successful in a foreign market

UNIT-I

International Marketing-Definition, Concept and Setting; Distinctions between International Trade, Marketing and Business; Economic Environment of International Marketing; International Institutions-World Bank, IMF, UNCTAD, GATT, Customs Union, Common Markets, Free Trade Zones, Economic Communities; Constraints on International Marketing - Fiscal and Non-fiscal Barriers, Non-tariff Barriers; Trading Partners.

UNIT-II

Bilateral Trade Agreements, Commodity Agreements and GSP; India and World Trade, Import and Export Policy, Direction and Quantum of India's Exports; Institutional Infrastructure for Export Promotion; Export Promotion Councils.

UNIT-III

Public Sector Trading Agencies, ECGC, Commodity Boards etc.; Procedure and Documents-Registration of Exporters, Export Quotations, Production and Clearance of Goods for Exports.

Four Year Bachelor of Commerce Under New Education Policy

UNIT-IV

Shipping and Transportation, Insurance, Negotiation of Documents; Instruments of Payments- Open Account, Bills of Exchange; Letter of Credit -Export Finance; International Marketing

Mix-Identification of Markets, Product Policy, International Product Life Cycle, Promotion Strategy, Pricing Strategy and Distribution Strategy; Various Forms of International Business; Marketing of Joint Ventures and Turnkey Projects.

Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	International Marketing: Strategies for Success	Johri. Lalit M	University of Delhi, Faculty of Management Studies.
2	Global Marketing Management,	Keegan, Warren	Prentice Hall Inc.
3	International Marketing: Analysis and Strategy	Onkvisit, Sak and Shaw,J J.	Prentice Hall of India
4	International Marketing	Terpstra, Vern & Sarathy	Dryden Press

Programme Code-UG042

Four Year Bachelor of Commerce Under New Education Policy

Course Code	COM468
Course Title	Psychology for Managers
Type of course	DSE-5
L T P	4:0:0
Credits	4:0:0
Course prerequisite	Basic knowledge Organizational Issues
Course Objectives	The objective of the paper is to provide broad understanding about basic concepts and techniques of human behaviour to the students.
Course Outcomes	<p>The students will be able:</p> <ol style="list-style-type: none">1. To apply an understanding of psychological and social influences on human behaviour to objectively analyze one's own interpersonal experiences and relationships.2. To apply psychology-specific content and skills, effective self - reflection, project-management skills, teamwork skills, and career preparation.3. To understand and engage in ethically and socially responsible behaviours for professional and personal settings in a landscape that involve increasing diversity

UNIT-I

Introduction: Concepts, Definitions; Need and Importance of Organisational Behaviour for Managers, Contributing Disciplines of OB. Nature and Scope, Organisational Behaviour Models. Individual Behaviour: Introduction and Meaning, Factors Affecting Individual Behaviour, Models of Individual Behaviour.

UNIT-II

Personality: Meaning, Characteristics, Determinants and Theories of Personality. Perception: Nature & Importance, Perception Process, Perceptual Selectivity, Perceptual Organization, Perpetual Errors and Distortions. Attitudes and Values: Components, Sources and Measurement of Attitudes. Concept, Sources and Types of Values.

UNIT-III

Motivation: Meaning and Importance of Motivation, Theories of Motivation, Morale. Inter Personal Behaviour and Transactional Analysis (TA). Leadership: Definition, Importance, Leadership Styles, Models and Theories of Leadership

UNIT –IV

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Stress Management: Concept, Sources of Stress, Work Stressors, Consequences, Prevention and Management of Stress. Conflict Management: Traditional vis-a-vis Modern View of Conflict, Types and Causes of Conflict, Conflict Resolution.

Suggested Readings:

S. No.	NAME	AUTHOR(S)	PUBLISHER
1	Organisational Behaviour	Stephen P. Robbins	Pearson Education Pvt. Ltd.
2	Organisational Behaviour	Luthans, Fred,	Tata McGraw-Hill
3	Essentials of Management	Harold, Koontz	Tata McGraw-Hill

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Course Code	COM464
Course Title	Knowledge Management
Type of Course	DSE-5
L T P	4:0:0
Credits	4:0:0
Course Prerequisites	Basics of international markets
Course Objectives	The objective is to prepare students to understand the current theories, practices, tools and techniques in knowledge management (KM) to deal with the challenges with the organization and management of knowledge.
Course Outcomes	The students will be able: <ol style="list-style-type: none">1. Apply complex theories and practice of knowledge and intellectual capital management;2. Apply Tools and Technologies to a wide range of scenarios;3. Formulate action plans for knowledge intensive organizations

UNIT-I

Introduction to KM, History of KM, Importance of KM, Information Management to Knowledge Management, K M Cycle, Industrial Economy to Knowledge Economy, Multidisciplinary Nature of KM, Types of Knowledge: Tacit and Explicit, Concept Analysis Technique History of Knowledge Management

UNIT-II

Mechanics of Knowledge Management–Tools and Technologies, Communities of Practice and Knowledge conversion, The knowledge Management Matrix. Models of Knowledge Management. Social Nature of Knowledge, Social Network Analysis, Obstacles to knowledge sharing, Organizational learning & Social Capital.

Unit III

Knowledge Application – Individual level, Group level & Organization Level. KM Strategy, Knowledge audit, GAP Analysis, Road Map, KM Metrics, Balance Score Card. KM Tools – Knowledge Capture & Creation tools, Knowledge sharing & Dissemination Tools (Bloom's Taxonomy of Learning Objectives)

Unit IV

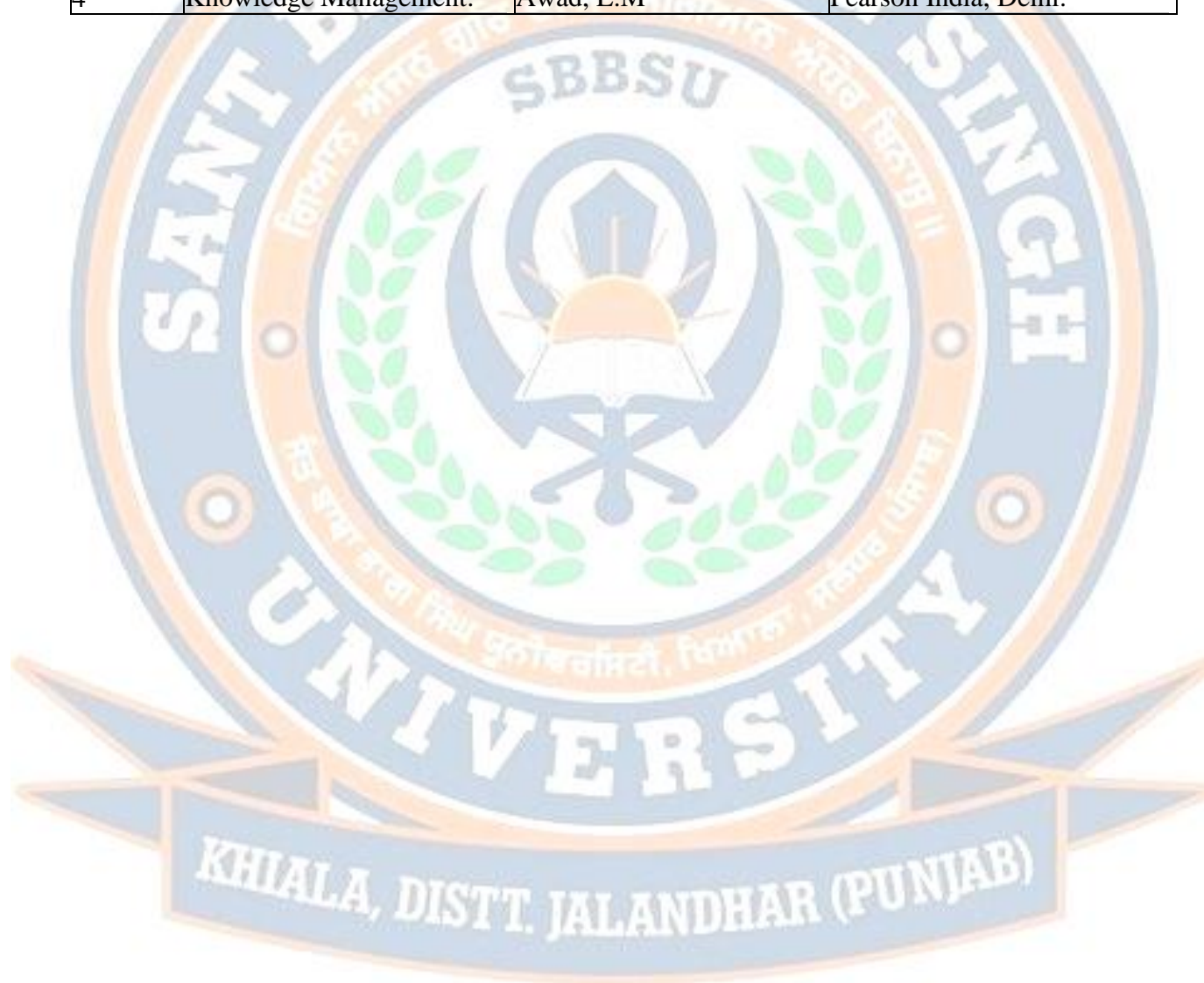
Knowledge Acquisition & Application tools. Km Team–Roles & Responsibilities, Political issues in KM, Ethics in KM, Strategies issues in Knowledge Management, Future of Knowledge Management.

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Suggested Readings:

S. No.	Name	Author(s)	Publisher
1	Knowledge Management in Theory and Practice	Kimiz Dalkir	MIT Press
2	The Complete Guide to Knowledge Management	Tuvya Ronen, Edna Pasher	Wiley
3	Knowledge Management in Modern Organizations	Murray E. Jennex	San Diego State University, USA)
4	Knowledge Management.	Awad, E.M	Pearson India, Delhi.



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Four Year Bachelor of Commerce Under New Education Policy Seminar* (COM305)

After the Completion of Fourth Semester Examination the students will go on 6-8 Weeks summer training in various Industrial undertakings, banking and financial services institutions, and Retail Sector organizations, undertake a project there to study a particular problem and file three copies of summer training report within 30 days completion of the training.

Guidelines for Research work

- 1. On the basis of tentative topic, in the beginning of semester 7th,** subject expert (preferably Ph.D) of University/Institution with a at least one research publications in refereed journals may be recognized as UG research supervisor.
- 2.** At the end of 7th semester , students have to submit three copies of research synopsis, with signatures of candidate, supervisor and Head of the institution on each of the copy.
- 3. Departmental Research Committee (DRC)** consisting of the following will evaluate the synopsis of the candidate for further progress.:
 - a. Dean Academics
 - b. Research Nominee
 - c. Dean/HoD
 - d. Inter disciplinary Research Expert
 - e. Supervisor
- 4.** After successful completion of DRC and approval of topic, students have to give progress report about research on weekly basis with the department till the final submission of UG dissertation.
- 5.** During the continuation of 7th semester, students have to undertake a mini research project related to main research topic and the report of such mini research project is to be submitted till end of 7th semester.
- 6. The research students** shall present at least one **(1) research paper in conferences/seminars and publish** at least one **(1) research paper in UGC referred journal** before the submission of the Dissertation/Thesis for adjudication and produce evidence for the same in the form of presentation certificates and/or reprints.
- 7.** The research students must submit the Dissertation within 6 months from the date of synopsis registration in 5 copies attached within plagiarism report and other evidence (acceptable as per UGC Norm) along with softcopy in CD.

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8. The UG dissertation submitted by a research student shall be evaluated by his/her Research Supervisor and at least one external examiners, who are not in employment of the Institution/College.
9. After receiving the satisfactory report, the candidate is required to appear in an open house viva- voce examination, which shall be compulsory for all the candidates. This will normally be conducted at SBBSU by the external examiners, who have evaluated the UG dissertation.
10. The Director Research/Nominee and the Supervisor of the candidate will be associated with the conduct of the viva-voce to be arranged by the university. There will be a presentation by the candidate before the following Committee:
 - a. Vice Chancellor or VC Nominee
 - b. Director Research (Chairman)
 - c. Dean/Head of the Department
 - d. Dean Academics
 - e. Supervisor
 - f. One External Subject Expert who had evaluated Thesis.
11. If the two examiners of the Thesis have recommended the award of the degree, and the viva-voce examiner is satisfied on the basis of performance of the candidate in the oral examination, he/she may recommend the award of the degree.

Guidelines for Research work

1. **On the basis of tentative topic, in the beginning of semester III**, subject expert (preferably Ph.D) of University/Institution with a at least one research publications in refereed journals may be recognized as PG research supervisor.
2. At the end of semester III, students have to submit three copies of research synopsis, with signatures of candidate, supervisor and Head of the institution on each of the copy.
3. **Departmental Research Committee (DRC)** consisting of the following will evaluate the synopsis of the candidate for further progress.:
 - a. Dean Academics

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- b. Research Nominee
 - c. Dean/HoD
 - d. Inter disciplinary Research Expert
 - e. Supervisor
4. After successful completion of DRC and approval of topic, students have to give progress report about research on weekly basis with the department till the final submission of PG dissertation.
 5. During the continuation of 7th semester, students have to undertake a mini research project related to main research topic and the report of such mini research project is to be submitted till end of 7th semester.
 6. **The research students** shall present at least one **(1) research paper in conferences/seminars and publish** at least one **(1) research paper in UGC referred journal** before the submission of the Dissertation/Thesis for adjudication and produce evidence for the same in the form of presentation certificates and/or reprints.
 7. The research students must submit the Dissertation within 6 months from the date of synopsis registration in 5 copies attached within plagiarism report and other evidence (acceptable as per UGC Norm) along with softcopy in CD.
 8. The PG dissertation submitted by a research student shall be evaluated by his/her Research Supervisor and at least one external examiners, who are not in employment of the Institution/College.
 9. After receiving the satisfactory report, the candidate is required to appear in an open house viva-voce examination, which shall be compulsory for all the candidates. This will normally be conducted at SBBSU by the external examiners, who have evaluated the PG dissertation.
 10. The Director Research/Nominee and the Supervisor of the candidate will be associated with the conduct of the viva-voce to be arranged by the university. There will be a presentation by the

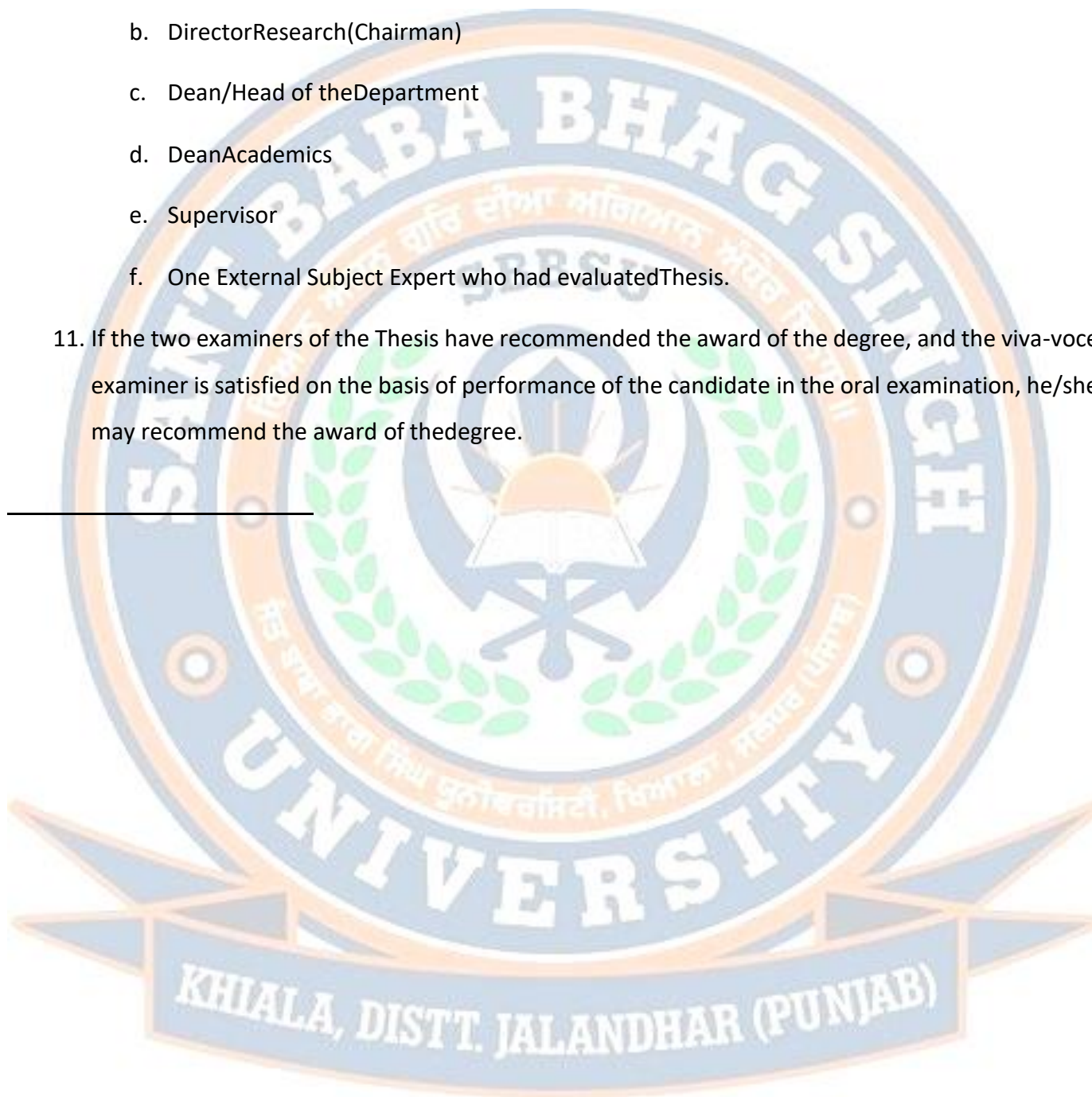
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candidate before the following Committee:

- a. Vice Chancellor or VCNominee
- b. DirectorResearch(Chairman)
- c. Dean/Head of theDepartment
- d. DeanAcademics
- e. Supervisor
- f. One External Subject Expert who had evaluatedThesis.

11. If the two examiners of the Thesis have recommended the award of the degree, and the viva-voce examiner is satisfied on the basis of performance of the candidate in the oral examination, he/she may recommend the award of thedegree.



**Four Year Bachelor of Commerce Under New Education Policy
Research Seminar (COM456)**

- The research proposal

Purpose:

to document the need to conduct the study and provide a template to follow when conducting the study

gets you to;

- critically review past research
- formulate research hypotheses
- postulate outcomes for each hypothesis
- develop sound methodology
- develop a realistic budget
- develop a time frame

- **Important considerations before starting**

- Knowledge
- Experience
- Competencies
- Budget
- Professional Growth and Development
- Future Employment “Dreams”
- Pilot Testing
- Expectations of Student and Supervisor
-

- **Student of Supervisor:**

- ☐ Identifying and assisting with rules and procedures
- ☐ Assist in research design, pilot testing and data collection
- ☐ Meet on a regular and frequent basis
- ☐ Edit drafts of proposal and final thesis
- ☐ Help the student meet the academic, literary and research standards of the University
- ☐ Make arrangements for the examination of the student’s thesis
- ☐ Ensuring that the student makes satisfactory progress, and writing reports of this progress

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- Assist the student in the selection of a target journal and the writing of the manuscript(s) for publication

Supervisor of Student:

- ☐ Become thoroughly familiar with the policies, rules, and procedures
- ☐ Define and state the research questions
- ☐ Make sure meetings with supervisor are scheduled, and have an agenda to discuss
- ☐ Prepare the budget, with assistance from the supervisor, identifying a) *personal costs*, and b) *University costs*
- ☐ Prepare the timetable for the entire project, with assistance from the supervisor
- ☐ Inform the supervisor of any factor which will affect the timetable, or quality of the research project
- ☐ Do not miss meetings, and stringently adhere to all methods

Selecting a Research Topic

- sustain your interest
- be within your range
- manageable in size
- have potential to make an original contribution
- be based on obtainable data
- permit you to demonstrate your independent mastery of research techniques and topical knowledge
- *do-able - relative to expectations and competencies*
- *realistic - relative to expectations and competencies*

The Research Proposal

Prepare the research proposal after;

- *Finalising the research question(s)*
- *Conducting a limited literature review*
- *Selecting a suitable research design*

Emphasis should be placed on;

- *adequately defining the problem*
- *defining the research questions or hypotheses*

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- *identifying the most appropriate research methodologies*
 - *summarising the relevant literature for the research questions and needed methodologies*
 - *consideration of issues of reliability and validity*
 - *subject inclusion and exclusion criteria*
 - *study limitations*
-
- Research Hypotheses, Purposes, Questions
 - Research Hypothesis vs. Null Hypothesis

Despite the order of presentation in the text, the progression to formulating a hypothesis is very different!

- General Idea
- Background Reading and Knowledge
- Purpose Statement and Questions
- Hypotheses
- Statistics



**Four Year Bachelor of Commerce Under New Education Policy
Dissertation Writing (COM458)**

Guidelines to Write a Dissertation Proposal

A dissertation proposal describes the research you want to do: what it's about, how you'll conduct it, and why it's worthwhile. You will probably have to write a proposal before starting your dissertation as an undergraduate or postgraduate student.

A dissertation proposal should generally include:

- An **introduction** to your topic and aims
- A **literature review** of the current state of knowledge
- An outline of your proposed **methodology**
- A discussion of the possible **implications** of the research
- A **bibliography** of relevant sources

Dissertation proposals vary a lot in terms of length and structure, so make sure to follow any guidelines given to you by your institution, and check with your supervisor when you're unsure.

Table of contents

1. Coming up with an idea
2. Presenting your idea in the introduction
3. Exploring related research in the literature review
4. Describing your methodology
5. Outlining the potential implications of your research
6. Creating a reference list or bibliography

Step 1: Coming up with an idea

Before writing your proposal, it's important to come up with a strong idea for your dissertation.

Find an area of your field that interests you and do some preliminary reading in that area. What are the key concerns of other researchers? What do they suggest as areas for further research, and what strikes you personally as an interesting gap in the field?

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Once you have an idea, consider how to narrow it down and the best way to frame it. Don't be too ambitious or too vague – a dissertation topic needs to be specific enough to be feasible. Move from a broad field of interest to a specific niche:

Step 2: Presenting your idea in the introduction

Like most academic texts, a dissertation proposal begins with an introduction. This is where you introduce the topic of your research, provide some background, and most importantly, present your **aim, objectives** and **research question(s)**.

Step 3: Exploring related research in the literature review

Now that your topic is clear, it's time to explore existing research covering similar ideas. This is important because it shows you what is missing from other research in the field and ensures that you're not asking a question someone else has already answered.

You've probably already done some preliminary reading, but now that your topic is more clearly defined, you need to thoroughly analyse and evaluate the most relevant sources in your literature review.

Here you should summarise the findings of other researchers and comment on gaps and problems in their studies. There may be a lot of research to cover, so make effective use of paraphrasing to write concisely:

Step 4: Describing your methodology

Next, you'll describe your proposed methodology: the specific things you hope to do, the structure of your research and the methods that you will use to gather and analyse data.

You should get quite specific in this section – you need to convince your supervisor that you've thought through your approach to the research and can realistically carry it out. This section will look quite different, and vary in length, depending on your field of study.

You may be engaged in more empirical research, focusing on data collection and discovering new information, or more theoretical research, attempting to develop a new conceptual model or add nuance to an existing one.

Dissertation research often involves both, but the content of your methodology section will vary according to how important each approach is to your dissertation.

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Empirical research

Empirical research involves collecting new data and analysing it in order to answer your research questions. It can be quantitative (focused on numbers), qualitative (focused on words and meanings), or a combination of both.

With empirical research, it's important to describe in detail how you plan to collect your data:

- Will you use surveys? A lab experiment? Interviews?
- What variables will you measure?
- How will you select a representative sample?
- If other people will participate in your research, what measures will you take to ensure they are treated ethically?
- What tools (conceptual and physical) will you use, and why?

It's appropriate to cite other research here. When you need to justify your choice of a particular research method or tool, for example, you can cite a text describing the advantages and appropriate usage of that method.

Don't overdo this, though; you don't need to reiterate the whole theoretical literature, just what's relevant to the choices you have made.

Moreover, your research will necessarily involve analysing the data after you have collected it. Though you don't know yet what the data will look like, it's important to know what you're looking for and indicate what methods (e.g. statistical tests, thematic analysis) you will use.

Theoretical research

You can also do theoretical research that doesn't involve original data collection. In this case, your methodology section will focus more on the theory you plan to work with in your dissertation: relevant conceptual models and the approach you intend to take.

Step 5: Outlining the potential implications of your research

You'll usually conclude your dissertation proposal with a section discussing what you expect your research to achieve.

You obviously can't be too sure: you don't know yet what your results and conclusions will be. Instead, you should describe the projected implications and contribution to knowledge of your dissertation.

First, consider the potential implications of your research. Will you:

- Develop or test a theory?
- Provide new information to governments or businesses?
- Challenge a commonly held belief?

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- Suggest an improvement to a specific process?

Describe the intended result of your research and the theoretical or practical impact it will have:

It is hoped that this research will contribute to the growing body of knowledge concerning the link between general anxiety disorder and social media usage. Its conclusions will have the potential to inform not only future research but also clinical practice and outreach.

Finally, it's sensible to conclude by briefly restating the contribution to knowledge you hope to make: the specific question(s) you hope to answer and the gap the answer(s) will fill in existing knowledge:

The purpose of this dissertation is to reliably quantify the impact of daily social media use on the mental wellbeing of young adults with general anxiety disorder. The effects of Facebook, Twitter and Instagram will be measured separately, something which has not been accomplished in the existing research. This will facilitate a more precise understanding of social media's relationship with anxiety.

Step 6: Creating a reference list or bibliography

Like any academic text, it's important that your dissertation proposal effectively references all the sources you have used. You need to include a properly formatted reference list or bibliography at the end of your proposal.

Different institutions recommend different styles of referencing – commonly used styles include Harvard, Vancouver, APA, or MHRA. If your department does not have specific requirements, choose a style and apply it consistently.

A reference list includes only the sources that you cited in your proposal. A bibliography is slightly different: it can include every source you consulted in preparing the proposal, even if you didn't mention it in the text. In the case of a dissertation proposal, a bibliography may also list relevant sources that you haven't yet read, but that you intend to use during the research itself.

Check with your supervisor what type of bibliography or reference list you should include.