

IEC UNIVERSITY



DETAILED SYLLABUS
OF
BACHELOR OF COMMERCE
SESSION 2025-28 (Onwards)

IEC SCHOOL OF COMMERCE AND MANAGEMENT
IEC UNIVERSITY
HIMACHAL PRADESH
PIN-174103, INDIA

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IEC School of Commerce and Management
Study & Evaluation Scheme
Programme: B.Com (Professional)
(Effective from 2025)

Semester I

S. No	Course Code		Periods			Evaluation Scheme						Course Total	
			L	T	P	Sessional Marks				Exam Marks		Marks	Credit
	Code	Title				MSE	CA	P	Total	P	ESE		
1	BCOM-101	Micro Economics	4	0	0	40	20		60		40	100	4
2	BCOM-102	Financial Literacy	4	1	0	40	20		60		40	100	4.5
3	BCOM-103	Business & Management	4	0	0	40	20		60		40	100	4
4	BCOM-104	Mathematics	3	2	0	40	20		60		40	100	4
5	BCOM-105	Computer Fundamentals & PC Software	3	0	0	30	15		45		30	75	3
6	ENG-102	Foundation English-I	3	0	0	30	15		45		30	75	3
7	BCOM-151	Comprehensive Viva-Voice	0	0	0						100	100	0
Practical													
	BCOM-105P	Computer Fundamentals & PC Software	0	0	2			15	15		10	25	1
	ENG-102P	Foundation English-I (Lab)	0	0	2			15	15		10	25	1
Total			21	3	4	220	110	30	360	0	340	700	24.5

Semester II

S. No	Course Code		Periods			Evaluation Scheme						Course Total	
			L	T	P	Sessional Marks				Exam Marks		Marks	Credit
	Code	Title				MSE	CA	P	Total	P	ESE		
1	BCOM-201	Macro Economics	4	0	0	40	20		60		40	100	4
2	BCOM-202	Business Statistics	3	2	0	40	20		60		40	100	4
3	BCOM-203	IT & E-Commerce	3	0	0	40	20		60		40	100	3
4	BCOM-204	Money & Banking	3	0	0	40	20		60		40	100	3
5	BCOM-205	Business Environment	3	0	0	40	20		60		40	100	3
6	ENG-202	Foundation English-II	3	0	0	30	15		45		30	75	3
7	BCOM-251	Comprehensive Viva-Voice	0	0	0						100	100	0
Practical													
	ENG-202P	Foundation English-II (Lab)	0	0	2			15	15		10	25	1
Total			20	3	2	230	115	15	360	0	340	700	21

Semester III

S. No	Course Code		Periods			Evaluation Scheme						Course Total	
			L	T	P	Sessional Marks				Exam Marks		Marks	Credit
	Code	Title				MSE	CA	P	Total	P	ESE		
1	BCOM-301	Environmental Science and Technology	3	0	0	40	20		60		40	100	3
2	BCOM-302	Income Tax Law & Practice	3	2	0	40	20		60		40	100	4
3	BCOM-303	Cost Accounting	3	2	0	40	20		60		40	100	4
4	BCOM-304	Material & Production Management	3	2	0	40	20		60		40	100	4
5	BCOM-305	Corporate Governance and Law	4	0	0	40	20		60		40	100	4
6	BCOM-306	Advanced Accounting	4	1	0	40	20		60		40	100	4.5
7	BCOM-351	Comprehensive Viva-Voice	0	0	0						100	100	0
Total			19	4	0	240	120	0	360	0	340	700	23.5

Semester IV

S. No	Course Code		Periods			Evaluation Scheme						Course Total	
			L	T	P	Sessional Marks				Exam Marks		Marks	Credit
	Code	Title				MSE	CA	P	Total	P	ESE		
1	BCOM-401	Financial Management	4	0	0	40	20		60		40	100	4
2	BCOM-402	Auditing	4	0	0	40	20		60		40	100	4
3	BCOM-403	Operations Research	3	2	0	40	20		60		40	100	4
4	BCOM-404	Corporate Tax	4	0	0	40	20		60		40	100	4
5	BCOM-405	Business and Commercial Laws	4	0	0	40	20		60		40	100	4
6	BCOM-406	Financial Reporting and Analysis	4	1	0	40	20		60		40	100	4.5
7	BCOM-407	Human Value & Professional Ethics	3	0	0	40	20		60		40	100	3
Total			25	2	0	280	140	0	420	0	280	700	27.5

Semester V

S. No	Course Code		Periods			Evaluation Scheme						Course Total	
			L	T	P	Sessional Marks				Exam Marks		Marks	Credit
	Code	Title				MSE	CA	P	Total	P	ESE		
1	BCOM-501	Indian Financial System	4	0	0	40	20		60		40	100	4
2	BCOM-502	Management Accounting	3	2	0	40	20		60		40	100	4
3	BCOM-503	Forex Management	4	0	0	40	20		60		40	100	4
4	BCOM-504	Working Capital Management	4	0	0	40	20		60		40	100	4
5	BCOM-505	Basics of Marketing Management	3	1	0	40	20		60		40	100	3.5
6	BCOM -506	Forensic Audit	3	1	0	40	20		60		40	100	3.5
Total			21	4	0	240	120	0	360	0	240	600	23

Semester VI

S. No	Course Code		Periods			Evaluation Scheme						Course Total	
			L	T	P	Sessional Marks				Exam Marks		Marks	Credit
	Code	Title				MSE	CA	P	Total	P	ESE		
1	BCOM-601	Entrepreneurship and Small Business Management	4	0	0	40	20		60		40	100	4
2	BCOM-602	Company Accounts	3	2	0	40	20		60		40	100	4
3	BCOM-603	Security Analysis & Investment Management	3	2	0	40	20		60		40	100	4
4	BCOM-604	Human Capital Management	4	1	0	40	20		60		40	100	4
5	BCOM-605	Computer Oriented Accounts	3	0	0	30	15		45		30	75	3
6	BCOM-606	Modern Insurance and Risk Mitigation	3	1	0	40	20		60		40	100	3
7	BCOM-651	Industrial training Viva & Presentation	0	0	0						100	100	1
Practical													
	BCOM-605P	Computer Oriented Accounts	0	0	2	0	0	15	15		10	25	1
Total			20	6	2	230	115	15	360	0	340	700	24

Total Credits & Marks											4100	143.5
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Note:				
L- Lecture	T-Tutorial		P-Practical	1C=1 Hr of Theory Paper
1L = 1 Hr.	1T= 0.5 Hr		1P=0.5Hr	1 Hr of Practical/Tutorial

Note:- The students are required to undergo 6 Months training in company /organization of high repute just after fifth semester exam. The students must obtain approval of the University before going for his /her training. On completion each student will be required to submit Research report not exceeding 70-80 pages which shall be evaluated in the Sixth Semester.

B.Com (Professional)

Semester-I

BCOM-101
MICRO ECONOMICS

L T P C
4 0 0 4

Max. Marks - 100 Max.

Time-3 Hours

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student will attempt any 2).

Unit-I Introduction of Economics

(9 Hours)

Meaning, Nature and Scope. Central Problems of an Economy, Organization of Economic Activities, Types of Economies, Positive and Normative Economics.

Theory of demand and Supply: Concept, Nature, determinants, individual & market demand and Supply, Law of demand and Supply, Elasticity of demand and supply and its determinants, Equilibrium and price determination.

Unit-II Theory of Consumer Behavior

(6Hours)

Utility function, Cardinal and Ordinal Utility analysis, Commodity bundle, indifference curve and its applications, budget set, optimal choice: interior and exterior solution. Opportunity Cost, Marginal and Incremental Principles

Unit-III Theory of production and cost

(8 Hours)

Production function, production with one and two variable inputs, Law of returns and returns to scale, Isoquants, Isocosts, Iso-lines, Producer's Equilibrium, Theory of cost in short run and long run, revenue function.

Unit-IV Theory of firm and market organization

(9 Hours)

Pricing under Perfect Competition, Pricing under Monopoly, Price Discrimination, Pricing under monopolistic competition, selling cost, pricing under oligopoly, Kinked Demand Curve Relative efficiency of competitive and monopoly markets; effect of taxation, Duopoly.

Unit-V Input Markets

(8Hours)

derived demand, productivity of an input, marginal productivity of an input, marginal revenue product, value of marginal product; demand for labour; input demand curve; shifts in input demand curve; supply curve, determination of wage, competitive labour market.

References:

1. Jain T.R.-Micro Economics
2. Koutsoyiannis : Modern Microeconomics
3. Varshney&Maheshwari : Managerial Economics
4. Mote, Paul &Gupta : Managerial Economics
5. Ferguson &Gould : Microeconomics

BCOM-102
Financial Literacy

L T P C
4 1 0 4.5

Max. Marks - 100 Max.

Time-3 Hours

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student will attempt any 2).

Contact Hours: 40

Unit-I (8 Hours)

Basic Accounting- **Definition**, Nature, scope and objectives of accounting; accounting as information system, users of accounting information, GAAP Vs FSAB, Accounting equation, Accounting concepts and conventions, capital and revenue expenditure; Principles of financial accounts. **Branches of Accounting:** Financial Accounting, Cost Accounting, Management Accounting, **Users of Accounting Information. Limitations of Accounting**

Unit-II (8 Hours)

Double Entry System: The foundation of modern accounting, **Journal Entries, Ledger Posting, Trial Balance** Need and objectives; Application of Trial Balance; Different types of errors escaped trial balance preparation; Rectification of errors.

Unit-III Subsidiary books (8 Hours)

Cash Book (Single, Double, Triple Column), Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Petty Cash Book.

Unit-IV Final Accounts (8 Hours)

Trading Account, Profit & Loss Account, Balance Sheet, Adjustments: Outstanding expenses, prepaid expenses, accrued income, depreciation, bad debts, etc.

Unit-V Bank Reconciliation Statement & Depreciation (8 Hours)

Negotiable instruments: Accounting procedure for Negotiable Instruments.

Bank Reconciliation Statement: **Causes of differences between cash book and passbook balances**, Preparation of BRS. **Depreciation Accounting:** Meaning, Causes, and Need, Types & Methods of Depreciation, Inventory Management

References:

1. Lusardi, Mitchell. *The economic importance of financial literacy: Theory and evidence.*
2. Mukherjee & Hanif, Fundamentals of Accounting, Tata McGraw Hill
3. Hasting, Madrian, & Skimmyhorn, *Financial literacy, financial education, and economic outcomes.*
4. Khatri, Financial Accounting, Tata McGraw Hill
5. Guruprasad Murthy, Financial Accounting, Himalaya Publishing.

BCOM-103
BUSINESS & MANAGEMENT

L T P C
4 0 0 4

Max. Marks - 100 Max.

Time-3 Hours

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student will attempt any 2).

UNIT- 1

(8 Hours)

Concepts of Business & Management: Basics of Business Organization, Evolution & Forms of Business Organization (Sole proprietary, Partnership, Joint Stock Companies & Co-operatives), Large scale & Small scale Industry.

UNIT-2

(8Hours)

Principles of Management: Introduction to management, Management - as an art and science, Management Skills, Role of managers and Importance of management.

Evolution of management thought: Contribution of Taylor, Weber and Fayol to Management.

Organizational culture and change management.

Unit-3

(8hours)

Functions of Management–I: Planning, Decision Making. Organizing: Concept, Organization Theories, Forms of Organizational Structure, Combining Jobs-Departmentation-Functional, Project Matrix & Network, Delegation & Decentralization of Authority, Dynamics of Group Behavior, Responsibility & Power.

Unit-4

(8 hours)

Functions of Management – II: Staffing: Concept, System Approach, Manpower Planning, Job Design, Recruitment & Selection. Motivation: Concept, Motivation and Performance, Theories of Motivation (Maslow, Herzberg, McGeorge).

UNIT-5

(8 Hours)

Understanding Leadership for Management: Leadership: Concept, Core of Leadership - Influence, Functions of Leaders, Leadership Style, Managerial Grid, Situational Leadership Control - Concept & Process, characteristics of leaders, functions of leaders.

TextBooks:

1. StonerFreeman&GilbertJr,*Management*,PrenticeHallofIndia,6thEdition.
2. Koontz,*PrinciplesofManagement*,TataMcGrawHill,IstEdition2008.
3. Robbins&Coulter,*Management*,PrenticeHallof India,8thEdition.

ReferenceBooks:

1. RobbinsS.P.&DecenzoDavidA.,*FundamentalsofManagement:EssentialConceptsand Applications*,PearsonEducation.
2. HillierFrederickS.&HillierMarkS.,*IntroductiontoManagementScience:AModelingand CaseStudiesApproachwithSpreadsheets*,TataMcGrawHill,2008.

BCOM-104
MATHEMATIC-I

L T P C
3 2 0 4

Max. Marks - 100 Max.

Time-3 Hours

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student will attempt any 2).

UNIT-1

Hours-10

Ratio, Proportion and Percentage: Ratio- Definition, Continued Ratio, Inverse Ratio, Proportion, Continued Proportion, Direct Proportion, Inverse Proportion, Variation, Inverse Variation, Joint Variation, Percentage- Meaning and Computations of Percentages.

Profit And Loss: Terms and Formulae, Trade discount, Cash discount, Problems involving cost price, Selling Price, Trade discount and Cash Discount. Introduction to Commission and brokerage, Problems on Commission and brokerage.

UNIT-2

Hours-10

Interest: Simple Interest, Compound interest (reducing balance & Flat Interest rate of interest), Equated Monthly Installments(EMI), Problems.

Shares and Dividends: Concept of Shares, Stock exchange, Face Value, Market Value, Dividend, Equity Shares, Preferential Shares, Bonus Shares, Examples.

UNIT-3

Hours-10

Matrices And Determinants :Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via adjoint Matrix, Homogeneous System of Linear equations, Condition for Uniqueness for the homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables).Condition for existence and uniqueness of solution, Solution using inverse of the coefficient matrix, Problems.

UNIT-4

Hours-8

Permutations and Combinations: Permutations of 'n' dissimilar objects taken 'r' at a time (with or without repetition). $nPr = n! / (n-r)!$ (without proof). Combinations of 'r' objects taken from 'n' objects. $nCr = n! / r! (n-r)!$ (without proof) problems, Applications.

Refrences:

1. Trivedi, Business Mathematics, 1st edition, Pearson Education.
2. Business Mathematics, Dr.D.R.Sharma.
3. Raghavachari M., Mathematics for Management, McGraw Hill Education.
4. Cleaves, Cheryl, and Hobbs, Margie, Business Mathematics 7th Edition, Prentice Hall.
5. Khan, Shadab, A Text Book of Business Mathematics, Anmol Publications
6. Charles D. Miller, Stanley A. Saltzman, Business Mathematics, Pearson Education
7. Business Mathematics by V. K. Kapoor - Sultan chand& sons, Delhi

Course Code: BCOM-105
Fundamentals of Computer & PC Software

L-3,T-0, P-0, C-3
Total Contact Hours : 40

UNIT-I

Introduction to Computers: Definition of Computer; Components of Computer; Characteristics of Computers; History evolution of Computers; Generation of computers; Classification of Computers- According to Purpose, According to Technology, According to Size and Storage Capacity; Human being VS Computer; Difference between Computer and Calculator.

UNIT-II

Input Devices; Mouse, Keyboard, Light pen, Track Ball, Joystick, MICR, Optical Mark reader and Optical Character reader. Scanners, Voice system, Web, Camera.

Output Devices: Hard Copy Output Devices; Line Printers, Character Printers, Chain Printers, Dot-matrix Printers, Daisy Wheel Printer, Laser Printers, Ink jet Printers, Plotters, Soft Copy device-Monitor, Sound card and speakers.

Memory and Mass Storage Devices; Characteristics of Memory Systems; Memory Hierarchy; Types of Primary Memory; RAM and ROM; Secondary and Back-up; Magnetic Disks, Characteristics and classification of Magnetic Disk, Optical Disk, Magnetic Tape.

UNIT-III

Documentation Using MS-Word -Introduction to Office Automation, Creating & Editing Document, Formatting Document, Auto -text, Autocorrect, Spelling and Grammar Tool, Document Dictionary, Page Formatting, Bookmark, Advance Features of MS-Word-MailMerge, Macros, Tables, File Management, Printing, Styles, linking and embedding object, Template.

UNIT IV

Electronic Spread Sheet using MS-Excel -Introduction to MS-Excel, Creating & Editing Worksheet, Formatting and Essential Operations, Formulas and Functions, Charts, Advance features of MS-Excel-Pivot table & Pivot Chart, Linking and Consolidation.

UNIT V

Presentation using MS-PowerPoint: Presentations, Creating, Manipulating & Enhancing Slides, Organizational Charts, Excel Charts, Word Art, Layering art Objects, Animations and Sounds, Inserting Animated Pictures or Accessing through Object, Inserting Recorded Sound Effect or In-Built Sound Effect.

TEXT BOOKS

1. Sinha, P.K. & Sinha, Priti, Computer Fundamentals, BPB
2. Dromey, R.G., How to Solve it By Computer, PHI

REFERENCE BOOKS

1. Balagurusamy E, Computing Fundamentals and C Programming, Tata McGraw Hill.
2. Norton, Peter, Introduction to Computer, McGraw-Hill
3. Leon, Alexis & Leon, Mathews, Introduction to Computers, Leon Tech World
4. Rajaraman, V., Fundamentals of Computers, PHI
5. Ram, B., Computer Fundamentals, Architecture & Organization, New Age International (P) Ltd.

Max. Marks - 100 Max.

Unit I

Grammar: Patterns & Parts of speech Subject, Predicate, Noun, Pronoun, Adjective, Adverb, Verb, Preposition, Conjunction, Interjection , Active and Passive voice ,Homophones and homonyms , Punctuation.

Unit II

Communication: Meaning of communication, importance of communication, process of communication, Types of communication, Barriers to effective communication, Channels of communication, Modes of Communication, Language as a tool of communication.

Unit III

Writing skills: Paragraph writing ,Business letters: Placing an order , Complaint Letter, Adjustment Letter, Agenda and Minutes of meeting , Advertising , Note Making , Unseen Comprehension Passage.

Unit IV

Non-verbal communication- Body language, personal appearance, posture, gesture, facial expression, eye contact, proxemics, haptics.
Telephonic conversation- Dealing with difficult calls and callers, skills for making& receiving a call, problems of telephonic conversation

TextBooks:

1. Martin&Wren-*HighSchoolEnglishGrammar&Composition*, S.Chand&Co.Delhi.
2. LewisNorman-*WordPowermadeeasy*, W.R.Goyal.Publication&DistributorsDelhi.
3. BetterYourEnglish-AWorkbookfor1styearStudents-MacmillanIndia,NewDelhi.

ReferenceBooks:

1. RamanMeenakshi&SharmaSangeeta,*TechnicalCommunication-Principles&Practice*–.U.P.NewDelhi.2007.
2. MohanKrishna&BanerjiMeera,*DevelopingCommunicationSkills*–MacmillanIndiaLtd.Delhi.
3. RosenBlumM.,*HowtoBuildBetterVocabulary*–BloomsburyPublication.London.

COMPREHENSIVE VIVA-VOCE

Course Code: BCOM-151

L-0, T-0, P-0, C-0

Objective: The objective of this paper is to judge the understanding as well as application of the knowledge gained by the students by the end of the first semester of the course.

Guidelines:

1. The comprehensive viva voce is scheduled to be held at the end of I Semester.
2. This is also to see the articulation of what is being learnt by the and see the irrelevance in the practical field.
3. Total marks for viva are 100. The internal marks will be awarded by conducting the presentation of the students in the class on any topic of first semester syllabus in from to a panel of at least three faculty members who will be appointed by the Director/Principal of the College.
4. The external marks will also be awarded by the external examiner who will be appointed by the examination division.

Semester-I
Practical syllabus
Fundamentals of Computer & PC Software
Lab

Course Code: BCOM-105P

L-0, T-0, P-2, C-1

Documentation Using MS-Word - Creating & Editing Document, Formatting Document, Auto-text, Autocorrect, Spelling and Grammar Tool, Document Dictionary, Page Formatting, Bookmark, Advance Features of MS-Word-Mail Merge, Macros, Tables, File Management, Printing, Styles, linking and embedding object, Template.

Electronic Spread Sheet using MS-Excel - Creating & Editing Worksheet, Formatting and Essential Operations, Formulas and Functions, Charts,

Advance features of Linking and Consolidation, Filtering, Table, Validation, Goal Seek, Scenario.

Presentation using MS-PowerPoint: Presentations, Creating, Manipulating & Enhancing Slides, Organizational Charts, Excel Charts, Word Art, Layering art Objects, Animations and Sounds, Inserting Animated Pictures or Accessing through Object, Inserting Recorded Sound Effect or In-Built Sound Effect.

ENGLISH FOUNDATION-I (LAB)

Course Code: ENG-102 P

L-0,T-0,P-2,C-1

Objective: The basic objective of this course to improve the oral and written communication skills of students.

- a) Group Discussion
- b) Just a minutes session: Speaking Extempore for one minutes on given topics
- c) Reading aloud of newspaper headlines and important articles.
- d) Improving pronunciation through tongue twisters.
- e) Mannerism or Etiquette.
- f) Mock Interview

B.Com (Professional)

Semester-II

BCOM-201
MACRO ECONOMICS

L T P C
4 0 0 4

Max. Marks - 100 Max.

Time-3 Hours

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student will attempt any 2).

Unit-I Introduction to macroeconomics (6 Hours)

Meaning, Nature, and Scope of Macroeconomics, Difference between Micro and Macro Economics, Importance and Limitations of Macroeconomics, Macroeconomic Goals: Full employment, price stability, economic growth, etc.

Unit-II National Income Accounting (9 Hours)

Concepts of National Income: GDP, GNP, NNP, Personal Income, Disposable Income, etc.

Methods of Measuring National Income: Product (Output) Method, Income Method, Expenditure Method. **Difficulties in Measurement of National Income.**

Unit-III Determination of Income and Employment (8 Hours)

Classical Theory of Employment, Keynesian Theory of Income and Employment, Effective Demand and Aggregate Demand & Supply, Consumption Function and Investment Function, Multiplier and Accelerator Concepts

Unit-IV Money, Banking, and Inflation (9 Hours)

Meaning, Types, and Functions of Money. **Quantity Theory of Money. Commercial Banks and Functions, Central Bank and Monetary Policy. Inflation:** Meaning and Types, Causes and Effects, Measures to Control Inflation, Stagflation

Unit-V Fiscal Policy and International Trade (8 Hours)

Public Finance Overview, Government Budget and Fiscal Deficit, Instruments of Fiscal Policy. Balance of Payments and Balance of Trade, Exchange Rate Systems, Trade Cycles: Phases and Measures for Control, Current Macroeconomic Issues (like recession, unemployment)

Reference:

1. Mankiw, N. G. (2021). *Macroeconomics* (11th ed.). Worth Publishers.
2. Blanchard, O. (2021). *Macroeconomics* (8th ed.). Pearson.
3. Romer, D. (2019). *Advanced macroeconomics* (5th ed.). McGraw-Hill Education.
4. Miller, R. L., & Benjamin, D. K. (2020). *The economics of macro issues* (10th ed.). Pearson.
5. Krugman, P. R., Obstfeld, M., & Melitz, M. J. (2022). *International economics: Theory and policy* (11th ed.). Pearson.

BCOM-202
BUSINESS STATISTICS

L T P C
3 2 0 4

Max. Marks - 100 Max.

Time-3 Hours

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student will attempt any 2).

Objective: The basic objective of this course is to provide knowledge about the business statistics.

Unit-wise Course Contents:

Contact Hours: 40

UNIT- 1: (7 Hours)

Statistics- Definition, scope & Role of statistics: Applications of inferential statistics in managerial decision-making; Data Collection-Concept, Methods of data collection. Measures of central tendency: Mean, Median and Mode and their implications;

UNIT-II (6 Hours)

Measures of Dispersion: Range, Mean deviation, Standard deviation, Coefficient of Variation (C.V.), Skewness, Kurtosis.

UNIT- III: (7 Hours)

Time series analysis: Concept, Additive and Multiplicative models, Components of time series, Trend analysis: Least Square method - Linear and Non- Linear equations, Applications in business decision-making.

UNIT-IV (10 Hours)

Index Numbers: - Meaning, Types of index numbers, uses of index numbers, Construction of Price, Quantity and Volume indices:- Fixed base and Chain base methods.

UNIT-V (10 Hours)

Correlation: - Meaning and types of correlation, Karl Pearson and Spearman rank correlation. *Regression:* - Meaning, Regression equations and their application, Partial and Multiple correlation & regression: - An overview.

References:-

1. Beri - Business Statistics (Tata McGraw Hill 2nd Edition).
2. Chandan J S - Statistics for Business and Economics (Vikas 1998.1st Edition).
3. Render and Stair Jr - Quantitative Analysis for Management (Prentice-Hall, 7th Edition)
4. Sharma J K - Business Statistics (Pearson Education 2nd Edition).
5. Gupta C B, Gupta V - An Introduction to Statistical Methods (Vikas1995, 23rd Edition).
6. Levin Rubin - Statistics for Management (Pearson 2000, New Delhi, 7th Edition).
7. Aggarwal S.C., Statistics for BBA (V. K Publications)

BCOM-203
IT & E-COMMERCE

L T P C
3 0 0 3

Max. Marks - 100 Max.

Time-3 Hours

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student will attempt any 2).

Objective: The basic objective of this course is to make the student familiar with mechanics for conducting business transactions through electronic means.

Unit-wise Course Contents:

1. E-Business: Introduction: Meaning, Nature, Concepts, advantages & Categories of E-Business .Framework of e-business, Concept of I-way.

(8Hours)

2. Online-Business: Planning on-line business: Nature & dynamics of the internet, pure online Vs. Brick & click business; assessing requirements for an online business designing, Developing & deploying the system tools for promoting websites.

(8Hours)

3. Methods of Payments: Mechanics of making payment through internet; Online payment mechanics, Electronic payments system; Electronic Fund transfer, Payment gateways ,plastic money, debit card, credit card, smartcard, E-cash, e- cheque.

(8Hours)

4. Security in E-commerce: Laws relating to online transaction-salient features, security in e-commerce:-Digital signature, Network security, data encryption, firewall, e-commerce application in manufacturing, wholesale ,retail & service sector.

(8Hours)

5. Indian Scenario of E-commerce: Indian perspective: benefits of e-commerce, Drawbacks and limitations of e-commerce ,Major requirements- commerce, Emerging trends and technologies of e-Commerce, from e-commerce to e-business. Web Security: Introduction, firewalls and transaction security.

(8Hours)

Text Books

1. Bhaskar, *Ecommerce*, Tata McGraw Hill Publications
2. Krishnamurthy, *Ecommerce Management*, Vikas Publishing House.
3. Kalakota & Whinston, *frontiers of Electronic commerce*, Pearson Education.

Reference Books

1. Kalakota R., *Electronic commerce a guide for manager*, Pearson Education 2000.
2. Griensten & Feinmen, *Internet Services*, Cengage Publications.

*Latest editions of all the suggested books are recommended.

BCOM-204
MONEY AND BANKING

L T P C
3 0 0 3

Max. Marks - 100 Max.

Time-3 Hours

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student will attempt any 2).

Objective: The basic objective of this course is to provide the knowledge of Money & Banking to the students.

Unit 1

Money and Banking- An Overview; Nature, Functions and Significance of Money. **Demand and Supply of Money-**Concepts and approaches; **Money and Prices-**Quality Theory & Money; Inflation and its control.

Unit 2

Bank- Concept, Classification their objectives and functions. **Bank Management-** concept, functions, importance, evolution of banking-mixed, branch, unit, group, chain; **Brief structure of banks-** commercial banks, specialized banks.

Unit 3

Legal framework of regulation of banks: Banking Regulation Act 1949 and main amendments, RBI Act 1934 and main amendments; Functions of RBI

Unit 4

Banking forms; Corporate Banking, Retail Banking, International Banking, Banker-customer relationship, payment and collection of cheques; special services rendered by banks. Banking technology, computerization, internet, mobile and ATM's, security issues, priority sector; performance analysis of banks.

Unit 5

Sources and Uses of Funds in Banks; Value Chain Analysis in Banking Industry, Emerging trends in Banking; Universal Banking; Venture Capital, Project Financing, Merchant Banking, E-Banking, Credit Cards, Banking Ombudsman Scheme

References

1. Sundaram & Varshney, "Banking Theory and Law and Practice" Sultan Chand & sons; 2004
2. Chaturvedi D.D., Anand Mittal, "Business Economics-II," Brijwasi Book Distributors; 2005
3. Varshney & Malhotra, "Principles of Banking", Sultan Chand & Sons, 2005.

BCOM-205
BUSINESS ENVIRONMENT

L T P C
3 0 0 3

Max. Marks - 100 Max.

Time-3 Hours

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student will attempt any 2).

Unit-I Introduction to Business Environment

(8 Hours)

Business environment: concept, nature and significance. Components of business environment, Difference between Micro and Macro Environment, and Importance of Macro Environment in Business Decision-Making, **Environmental scanning & Techniques: SWOT, ETOP, QUEST, PESTEL analysis for external factors.** Macro forces affecting business operations & growth. Risk in business environment- country risk and political risk.

Unit-II Economic Environment

(8 Hours)

Economic systems and Economic Policies, **Economic Reforms in India**, Economic roles of government, Economic planning in India: objectives, strategy and problems, Impact, **Inflation, GDP, Interest Rates, Unemployment, Impact of Economic Environment on Business Decisions, Atmanirbhar Bharat, Digital India, Make in India, PLI scheme, etc** **Strategic Implications: How environmental analysis informs business strategy.** Industrial Policy, Industrial Development,

Unit-III Political and Legal Environment

(8 Hours)

Political System and Its Impact on Business, Role of Government in Business Regulation, Business-Government Relationship, Legal Framework Affecting Business: Key Business Laws (Competitive environment of business with reference to MRTP Act and Competition Act. Consumer protection Act), **Regulatory Bodies (e.g., SEBI, RBI)**

Unit-IV Socio-Cultural and Technological Environment

(8 Hours)

Demographic Trends and Impacts on Business, Cultural Values, Beliefs, and Attitudes, Consumerism, Professionalisation and business Ethical Issues, CSR, Social Change and Its Business Implications, Technological Developments and Innovation, Technology Transfer and Absorption, Impact of Technology on Business Efficiency and Competitiveness,

Unit-V Environmental and Global Business Environment

(8 Hours)

Natural Environment, Environmental Protection and Sustainability, Climate Change and Business Responsibility, **Green Business Practices**, Multinational corporations, Foreign capital and technology: foreign investment policy. International Institutions: World Bank, WTO, IM F, UNCTAD. Balance of Payment & its current trends. EXIM policy. Regulation and promotion of foreign trade. International trade agreement-GSP, GSTP & Counter Trade.

References:

1. Francis Cherunillam, Business Environment, Himalaya Publications
2. Suresh Bedi, Business Environment, Excel Books
3. Alok Goyal: Environment for Managers, V.K. Publications
4. Justin Paul Business Environment, Tata Mc-Graw Hill

ENG-202
FOUNDATION ENGLISH-II

L-3,T-0,P-0,C-3

Objective: The basic objective of this course to improve the oral and written communication skills of students.

Unit I

Pre- Requisites of written Communication: One word substitution, Idioms and Phrases, Capital letters(use), Abbreviation, Antonyms, Synonyms, Word formation: prefix, suffix, Transformation of sentences: Interrogative to assertive & to negative & vice-versa.

Unit II

Reading Skills: Characteristics of reading, Types of reading, Purpose of reading, Process of reading, Rules for faster comprehension, Approach to reading, SQ3R, Comprehension (Unseen passage).

Unit III

Writing skills: Report writings – Meaning and Introduction, Characteristics, Types, Business letters: Quotations and Tenders, Notice, Memorandum, Job Application Letter, Resume Writing, E-mail writing, Paragraph writing.

Unit IV

Technical Communication: Nature, Origin and Development, Salient features, Scope & Significance, Forms of Technical Communication, Difference between Technical Communication & General Communication , Negotiation – Definition, Process, Types, Stages.

Reference Books:

1. Wren & Martin, *High School English Grammar & Composition* – S. Chand & Co. Delhi.
2. Raman Meenakshi & Sharma Sangeeta, *Technical Communication-Principles & Practice* – O.U.P. New Delhi. 2007.
3. MitraBarum K., *Effective Technical Communication* – O.U.P. New Delhi. 2006.
4. Better Your English- A Workbook for 1st year Students- Macmillan India, New Delhi.
5. Horn A.S., *Guide to Patterns & Usage in English* – O.U.P. New Delhi.

COMPREHENSIVE VIVA VOCE

Course Code: BCOM-251

L-0,T-0, P-0, C-0

Objective: The objective of this paper is to judge the understanding as well as application of the knowledge gained by the students by the end of the second semester of the course.

Guidelines:

1. The comprehensive viva voce is scheduled to be held at the end of II Semester.
 2. This is also to see the articulation of what is being learnt by the student and its relevance in the practical field.
1. Total marks for viva are 100. The internal marks will be awarded by conducting the presentation of the student in the class on any topic of second semester syllabus in front of a panel of at least three faculty members who will be appointed by the Director/Principal of the College.
 2. The external marks will also be awarded by the external examiner who will be appointed by the examination division.

ENGLISH FOUNDATION-II (LAB)

Course Code: ENG-202 P

L-0,T-0,P-2,C-1

Objective: The basic objective of this course is to improve the oral and written communication skills of students.

- a) Group Discussion
- b) Just a minutes session: Speaking Extempore for one minutes on given topics
- c) Reading aloud of newspaper headlines and important articles.
- d) Improving pronunciation through tongue twisters.
- e) Mannerism or Etiquette.
- f) Mock Interview

B.Com (Professional)

Semester-III

BCOM-301
ENVIRONMENTAL SCIENCE AND TECHNOLOGY

L-3, T-0, P-0, C-3

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2))

Unit 1: INTRODUCTION

(8 Hours)

Definition and Scope: Importance, Public awareness and education. **Natural Resources:** Introduction, Renewable and non-renewable, Forest, water, mineral, food, energy and land resources, Conservation of resources, Equitable use of resources.

Human population and the environment: Population growth, Environment and human health, Human rights, HIV/AIDS, Value education, Women and child welfare.

Unit-II: ECOLOGY

(8 Hours)

Ecosystems: Concept, Structure, Function, Energy flow, Ecological pyramids, Forest, grassland, desert and aquatic ecosystems - Introduction, characteristic features, structure and function.

Biodiversity: Genetic, Species and ecological diversity, Threats & Conservation of Biodiversity.

Unit-III: SOCIAL ISSUES & ENVIRONMENTAL LEGISLATION

(8 Hours)

Social Issues: Sustainable development, Water conservation, Climatic change, Concept of Green Computing, and Green Building. **Environmental Laws:** Environmental ethics, EIA, Environmental protection acts and issues.

Unit-IV: POLLUTION & WASTE MANAGEMENT

(10 Hours)

Pollution: Definition, Causes, effects and control measures of the pollution – Air, soil, Noise, Water, Marine and Thermal and Nuclear Pollution. **Disaster management:** Flood, Earthquake, Cyclone, Landslide, Drought. **Solid waste management:** Waste Management hierarchy; Collection, transportation and storage of MSW; Treatment and disposal of MSW.

Unit-V: ENVIRONMENTAL CHEMISTRY

(6 Hours)

General Chemistry: Review of concepts like oxidation-reduction, Gas laws, pH and Buffers.

Atmospheric Chemistry: Photochemical reactions in atmosphere, Major chemical pollutants and their effects. **Water and Wastewater Chemistry:** Hardness, Residual chlorine, Dissolved oxygen, BOD, COD, Solids. **Green Chemistry:** Principles, Green materials, reactions, reagents and product.

References:

- Environmental Studies by J.P.Sharma.
- Environmental studies by Smriti Srivastava.
- Textbook of environmental sciences Deeksha Dave & S.S. Katewa.
- Environment and ecology by Gourkrishna Das Mohpatra.
- Environment and Ecology by H.Kaur.
- Environmental Studies by Ranjit Daniels.
- Fundamentals of Ecology by P. Odum.
- Environmental Chemistry by Swayer McCarty.

BCOM-302
INCOME TAX – LAW & PRACTICE

L-3,T-2,P-0,C-4

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2)

Objective: The basic objective of this course is to provide the knowledge of basic concepts and practice of income tax to the students.

Unit-I **(8Hours)**

Basic Concepts of Income Tax: Basic concepts and Definitions income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.

Unit-II **(8Hours)**

Residential Status: Residential status, Scope of total income on the basis of residential status, Exempted income under section 10.

Unit-III **(8Hours)**

Income under Different Heads: Computation of income under different heads -Salaries, Income from house property, Profits and gains of business or profession, Capital gains, Income from other sources.

Unit-IV **(8Hours)**

Total Income Tax Computation: Total income and tax computation, Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses, Deductions from gross total income, Rebates and reliefs.

Unit-V **(8Hours)**

Computation of total income of individuals and firms, Tax liability of an individual and firm, Five leading cases of Supreme Court.

Income Returns: Preparation of return of income manually and through software **(8Hours)**

TextBooks

- 1) Singhania, VinodK., & Monica Singhania, "*Students' Guide to Income Tax*", Taxmann Publications Pvt. Ltd., New Delhi.
- 2) Ahuja, Girish and Ravi Gupta, "*Systematic Approach to Income Tax*", Bharat Law House, Delhi.

ReferenceBooks

- 1) Chandra, Mahesh, S.P. Goyal and D.C. Shukla, "*Income Tax Law and Practice*", Pragati Prakashan, Delhi.
- 2) Pagare, Dinkar, "*Law and Practice of Income Tax*", Sultan Chand and Sons, New Delhi.

*Latest editions of all the suggested books are recommended.

BCOM-303
COST ACCOUNTING

L-3, T-2, P-0C-4

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2)

Objective: The basic objective of this course is to provide knowledge about the cost accounting.

1. Cost Accounting: Meaning, nature and scope Cost Concepts and Classifications, Distinction between Financial and Cost Accounting, Elements of Cost and preparation of cost sheet.

(8Hours)

2. Accounting for Material and Labor: Accounting for material and labor incorporate-manufacturing and service sector.

(8Hours)

3. Accounting for Overheads: Allocation, apportionment and absorption

(8Hours)

4. Costing Methods: Single Unit Costing, Operating costing, Job, batch and contract costing, process costing, service costing, reconciliation of cost and financial accounts.

(8Hours)

5. Budgeting: Meaning, Significance, and Limitations of budgetary control, various types of Budgets and their preparation.

(8Hours)

Text Books

1. Horngren et al., *Introduction to Management Accounting*, Pearson, 2002, 12th edition.
2. Khan & Jain, *Management Accounting*, Tata McGraw-Hill, 2006.
3. Pandey I.M., *Management Accounting*, Vikas publications, 2004, 3rd Ed.

Reference Books

1. Bhattacharyya S.K. & Dearden J., *Accounting for Management*, Vikas Publications, 1987.
2. Kishor Ravi M., *Advanced Management Accounting*, Taxman, First ed.

*Latest editions of all the suggested books are recommended.

BCOM-304
MATERIALS & PRODUCTION MANAGEMENT

L-3, T-2, P-0, C-4

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2))

Objective: The basic objective of this course is to provide fundamental knowledge about production and operations management.

1. Introduction: Meaning, Nature, Scope and Major decision areas of production management, production system, Facilities location, Facility layout, Line balancing.

(8Hours)

2. Production Planning and Control: Capacity Planning, Aggregate planning. Planning and control in Mass Production, Shop Floor and Batch Production.

(8Hours)

3. Method Study & Work Measurement: Work Study, Time Study, Method Study, Objectives, Pre-requisites and procedures, Productivity measures.

(8Hours)

4. Materials Management: Materials Management: Materials Handling, Material Requirement Planning Meaning, Importance, purchases management, Store management and Inventory Management.

(8Hours)

5. Quality Assurance: Acceptance Sampling, Statistical Quality Control, Maintenance Management, Total Quality Management, Concept of JIT, Six-Sigma.

(8Hours)

Text Books:

1. Adam Jr. Everett E. R. J., *Production and Operations Management*, Prentice-Hall, 2000.
2. Chary, *Production and Operations Management*, Tata McGraw-Hill, 1997.
3. Johnston R. et al., *Cases in Operations Management*, Pitman, 1993.

Reference Books:

1. McGregor D., *Operations Management*, McGraw-Hill, 1960.
2. Morton, *Production and Operations Management*, Vikas Publications.
3. Haleem A., *Production and Operations Management*, Galgotia Books, 2004.

BCOM-305
Corporate Governance and Law

L-4,T-0, P-0, C-4

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2)

Unit I **(8 Hours)**

Meaning and Definition, Characteristics of a Company, Types of Companies, promoters, **Incorporation and Registration of Companies:** Process and Legal Requirements, Lifting of Corporate Veil, **Memorandum and Articles of Association, Companies Act, 2013**, Share capital, Debentures, Capital Management

Unit II Introduction to Corporate Governance and Corporate Law **(8 Hours)**

Corporate Governance: Definition, nature, scope, objectives, **Need and Importance, Principles and Theories of Corporate Governance, Corporate Law:** Nature, purpose and sources, **Relationship between Corporate Governance and Corporate Law, Evolution of Corporate Governance and Corporate Law in India and globally.**

Unit III Board of Directors, Corporate Management & Committees **(8 Hours)**

Directors: Composition and Powers **of the Board of Directors**, Appointment, qualifications, remuneration, tenure and Types of Directors, Duties, Liabilities and Role of Directors under Companies Act, Board Meetings, **Company Meetings, and general meeting.** Audit Committee, Managerial Personnel – Appointment, Remuneration, and Role (CEO, MD, KMPs)

Unit IV Regulatory **(8 Hours)**

Principle of majority rule and protection of minorities. **Corporate Governance Failures, Corporate Social Responsibility (CSR), Overview of SEBI Regulations, SEBI Guidelines on Corporate Governance, SEBI Regulations, 2015, FEMA, and Competition Law**

Unit V Winding Up and Recent Developments **(8 Hours)**

Modes of Winding Up:, Role of Liquidator and Legal Consequences, Procedure and Consequences of winding up, National Company Law Tribunal (NCLT) and Appellate Tribunal (NCLAT), Recent Amendments and Emerging Issues in Corporate Law

References:

1. **Mallin, C. A.** *Corporate governance* (6th ed.). Oxford University Press.
2. Kuchhal M.C.: *Modern India Company Law*: Shri Mahavir Books,
3. **Fernando, A. C.** *Corporate governance: Principles, policies and practices* (3rd ed.).
4. PPS Gogna, *Business Law*. New Age Publishing Company. New Delhi.
5. Ashok Goel, *Company Law*, V K Publications.
6. Avtar Singh, *Mercantile Law*, Eastern Book Company *Corporate Personality : Kinds of Company, Promotion and Incorporation of Companies*

BCOM-306
ADVANCED ACCOUNTING

L-4,T-1, P-0, C-4.5

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2)

Unit I: **(8Hours)**

Accounting Standards: Meaning, need and importance. Concept of GAAP, Difference between Indian and International Accounting Standards. Various Indian Accounting standards
Accounts of Non-Profit Organization: Preparation of Income and Expenditure Account, Receipts and Payment Method and Balance Sheet. **Depreciation** classification & accounting.

Unit II: **(8Hours)**

Consignment Accounts: accounting records; Valuation of unsold stock
Joint Venture Accounts, Branch Accounting, Departmental Accounting, Inflation accounting, Installment Payment System

Unit III: **(8Hours)**

Partnership accounting: characteristics of partnership; partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital; goodwill; change in profit sharing ratio. Reconstitution of a partnership firm: admission, retirement; death of a partner; dissolution of a partnership firm: modes of dissolution of a firm; accounting entries

Unit IV: **(8Hours)**

Hire purchase and installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale values and accounting records for goods of small values; installment purchase system; After sales service.

Unit V: **(8Hours)**

Royalty Account: Meaning of Royalty, Minimum Rent, Short Workings, Recoupment of Short Workings, Lesser, Lessee, Preparation of Royalty Account,
Human Resource Accounting: Meaning, Objectives, Methods, Advantages and Limitations

TextBooks:

1. Tulsian,P.C.,*FinancialAccounting*,TataMcGraw-HillPublishingCo.Ltd.NewDelhi2002.
2. MukharjiA., HanifM, *FinancialAccounting*, Tata McGraw-Hill Publishing Co.Ltd. New Delhi,2000.
3. MaheshwariS.N.,MaheshwariS.K.,*FinancialAccounting*,VikasPublishingHousePvt.Ltd

ReferenceBooks:

1. Shukla,M.C.Grewal,S.P.,*AdvancedAccounts*.S.Chand,NewDelhi.
2. Jain,S.P.,Narang,K.N.,*AdvancedAccountancy*,KalyaniPublishers,NewDelhi.
3. Gupta,R.L.,Radhaswamy,M.,*AdvancedAccountancy*,S.Chand,NewDelhi.

COMPREHENSIVE VIVA VOCE

CourseCode:BCOM-351

L-0,T-0, P-0, C-0

Objective:The objective of this course is to judge the understanding as well as application of the knowledge gained by the students by the end of the third semester of the course.

Guidelines:

1. The comprehensive viva voce is scheduled to be held at the end of III Semester.
2. This is also to see the articulation of what is being learnt by them and see their relevance in the practical field.
3. Total marks for viva are 100. The internal marks will be awarded by conducting the presentation of the students in the class on any topic of third semester syllabus in front of a panel of at least three faculty members who will be appointed by the Director/Principal of the College.
4. The external marks will also be awarded by the external examiner who will be appointed by the examination division.

B.Com (Professional)

Semester-IV

BCOM-401
FINANCIAL MANAGEMENT

L T P C
4 0 0 4

Max. Marks - 100 Max.

Time-3 Hours

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student will attempt any 2).

Objective: The basic objective of this course is to provide fundamental knowledge of financial management.

Unit-wise Course Contents:

UNIT - I

Financial Management: Meaning, Nature and Scope, Profit maximization Vs Wealth maximization Objectives of FM, and Time value of Money, Risk and Return, Role and Function of finance Manager.

(8Hours)

UNIT - II

Investment Decision: Importance, Process, Techniques of Capital Budgeting and their application. Types of Investment Decisions

(8Hours)

UNIT - III

Financial Decision: Sources of Finance, Cost of capital: Meaning and Importance, Cost of Different Sources of Raising Capital, Weighted average cost of capital. **Capital Structure:** Concept and Factors Affecting Capital Structure, Capital Structure Planning, Theories and Approaches of capital structure.

(8Hours)

UNIT - IV

Dividend Decision: Meaning and Types of Dividends, Dividend Policy: Objectives and Factors Influencing Dividend Policy, Forms of Dividend (Cash, Stock, Bonus Shares), Theories of Dividend.

(8Hours)

UNIT - V

Working Capital Decision: Meaning, Need, Types and Importance of Working Capital, Determinants and Estimation of working capital Requirements. **Management of Inventory, Receivable and Cash Management.**

(8Hours)

Text Books

1. Pandey I.M., *Financial Management*, Vikas Publications 2004.
2. Khan & Jain, *Financial Management*, Tata McGraw-Hill, 2007.
3. Chandra Prasanna, *Fundamentals of Financial Management* (TMH), 2007.

Reference Books

1. Smith K.V., *Management of Working Capital*, West Pub. Co
2. Agarwal J.D., *Working Capital Management*, Indian Institute of Finance.

BCOM-402
AUDITING

L-4, T-0, P-0C-4

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2)

Objective: The basic objective of this course is to provide the knowledge of auditing to the students.

1. Introduction: Meaning, objects, basic principles and techniques, Classification of Audit, Audit Planning. Internal Control – internal check and internal audit.

(8 Hours)

2. Procedure of Auditing: Audit Procedure – vouching and verification of assets & liabilities.

(8 Hours)

3. Company Auditor: Audit of Limited Companies: Company Auditor: qualifications and disqualifications, appointment, removal, remuneration, rights, duties and liabilities. Audit Committee Auditor's Report: contents and types, Auditor's certificates

(8 Hours)

4. Areas of Audit: special features of cost audit. Tax audit and management audit. Recent trends in auditing: Basic considerations of audit in Electronic Data Processing (EDP) Environment.

(8 Hours)

5. Auditing Standards: Relevant Auditing and Assurance Standards (AASs). Relevant Case Studies / Problems.

(8 Hours)

Text Books

1. Jha, Aruna, "*A Student's Guide to Auditing*", Taxmann.
2. Tandon, B. N., S. Sudharsanam, and S. Sundharabahu, "*A Handbook of Practical INVE S Auditing*", S. Chand and Co. Ltd., New Delhi.
3. Pagare, Dinkar, "*Principles and Practice of Auditing*", Sultan Chand and Sons, New Delhi.

Reference Books

1. Institute of Chartered Accountants of India, "*Auditing and Assurance Standards*", ICAI, New Delhi.
2. Gupta Kamal & Ashok Arora, "*Fundamentals of Auditing*", Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
3. Ghatalia, S. V., "*Practical Auditing*", Allied Publishers Private Ltd., New Delhi.

*Latest editions of all the suggested books are recommended.

BCOM-403
OPERATIONS RESEARCH

L-3, T-2, P-0C-4

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2)

Objective: The basic objective of this course is to provide fundamental knowledge about operations research. **(8Hours)**

1. Introduction: Nature: Definition, Scope, Nature & Characteristics, Methodology, Models in OR; OR & managerial Decision making, OR techniques. **(8Hours)**

2. Linear Programming: Introduction, mathematical formulation, graphical method and simplex method of solving LPP. **(8Hours)**

3. Transportation: Initial basic feasible solution methods optimality test– stepping tone, MODI method, Degeneracy and maximization case. Assignment Problems– Hungarian method. **(8Hours)**

4. Job Sequence: Introduction, Johnsons rule for jobs through two machines, jobs through three machines, 2 jobs with K machines. **(8Hours)**

5. Game Theory: Characteristics, Two person Zero sum game, pure and mixed strategy, Dominance and graphical method of solving game.

Text Books

1. Vohra, *Quantitative Techniques in Management*, Tata McGraw-Hill, 2003.
2. Peter C. Bell, *Management Science/Operations Research*, Vikas Publications.
3. Kothari, *Quantitative Techniques*, Vikas Publications, 1996.

Reference Books

1. Akhilesh K. B. & Subramanyam Bala S., *Quantitative Techniques*, Vikas Publications
2. Taha Hamdy, *Operations Research an Introduction*, Prentice-Hall, 7th edition, 1996.
3. Sharma J. K., *Operations Research*, Pearson.

*Latest editions of all the suggested books are recommended.

BCOM-404
CORPORATE TAX

L-4,T-0,P-0,C-4

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2)

Objective: The basic objective of this course is to provide fundamental knowledge about corporate tax.

Unit-I **(8Hours)**

Introduction: Meaning, Scope and Nature of corporate Tax, Types of taxes: Direct and Indirect, Terminology of in direct tax, difference between direct and indirect tax, advantages and disadvantages of corporate tax. Overview of the Indian tax system, Objectives and principles of taxation. Tax structure in India

Unit-II **(8Hours)**

Corporate Income Tax: Tax concession and incentive for corporate companies, Tax planning for depreciation, Treatment of losses and unabsorbed items, carry forward and set off losses.

Unit-III **(8Hours)**

Indirect Taxes: - Goods and Services Tax (GST): Structure, rates, and compliance. Customs Duty: Types, valuation, and procedures. Introduction to Central Excise and Service Tax (pre-GST regime), Service Tax to GST, Overview of **Wealth Tax**

Unit-IV **(8Hours)**

Corporate Taxation :- Taxation of companies: Domestic and foreign. Minimum Alternate Tax (MAT). Dividend Distribution Tax (DDT). Tax planning and management for companies. Taxation of mergers and acquisitions, Meaning, Definition and Evolution of **Value Added Tax(VAT)**

Unit-V **(8Hours)**

Tax Procedures and Administration: - Filing of returns and e-filing procedures. Tax deduction at source (TDS) and advance tax. Assessment procedures and types. Appeals, revisions, and penalties,

Suggested Readings

- Singhania V.K., and Singhania K, Direct Tax Law and Practice, Taxmann
- Lal and Vashist, Direct Taxes, Pearson

Reference Books

1. Singhania V.K., *Direct Taxes, Law & Practice*, Taxman, 2011.
2. Prasad Bhagwati, *Income Tax Law & Practice*, Vishwa Prakashan, 1997.
3. Santaram R., *Tax Planning by Reports*, Taxman, 1978.

*Latest editions of all the suggested books are recommended.

BCOM-405
BUSINESS AND COMMERCIAL LAWS

L-4, T-0, P-0, C-4

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2)

Unit I Indian Contract Act, 1872

(8 Hours)

Definition and **Types of Contract, Essentials for valid Contracts**, agreements, Offer & Acceptance, Consideration, Capacity of Parties, Free consent, Performance and Termination of Contract. Consequences and Remedies of contract termination, **difference between agreements and contracts.**

Unit II Special Contracts

(8 Hours)

Contingent Contract: Implied, Quasi contract, Indemnity Contract, Guaranteed contract, Contract of Bailment, Lien and Pledge, **Contract of Agency.**

Unit III Sales of Goods Act

(8Hours)

Definition, Feature, Formation of contract, **essentials of a contract of sale**, Contents of sales contract- Goods, Price, Condition and Warranty, **Transfer of ownership and delivery of goods**, Performance of sales contract, Delivery, Rights of unpaid sellers.

Unit IV Partnership Act, 1932 & Limited Liability Partnership

(8Hours)

Definition and Nature of Partnership, Partnership deed, Rights and duties of partners, Registration and dissolution of partnership firm, consequences of non registration, **LLP: Introduction, Distinction between LLP and traditional partnership, Incorporation, rights and liabilities of LLP partners, Conversion into LLP.**

Unit V Overview of Commercial Laws & Regulatory Framework

(8Hours)

Negotiable Instruments, Consumer Protection Act, 2019, The Competition Act, 2002, The Companies Act, 2013, Information Technology Act, Intellectual Property Rights

TextBooks

1. Gulshan J.J., *Business Law Including Company Law*, New Age International Publisher.
2. Kuchhal M.C. *Business Law*, Vikas Publication.
3. **Legal Aspects of Business** – Akhileshwar Pathak (Oxford)

ReferenceBooks

1. Singh Avtar, *Principles of Mercantile Law*, Eastern Book Company.
2. Relevant Acts

BCOM-406

FINANCIAL REPORTING AND ANALYSIS

L-4,T-1, P-0, C-4.5

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2))

Unit I Introduction to Financial Reporting (8 Hours)

Nature, Components, Purpose and Users of Financial Statements, Objectives of financial reporting, Conceptual Framework of Accounting: Accounting principles, concepts, and conventions, Accounting Standards (Indian GAAP, IFRS, Ind AS), Regulatory Framework: Companies Act 2013 (relevant sections on financial reporting), Role of SEBI, ICAI, and RBI in financial reporting.

Unit II Accounting Mechanics and Process (8 Hours)

Accounting Cycle: Journal, Ledger, Trial Balance, Adjusting and closing entries, Preparation of Final Accounts: Trading, Profit & Loss Account and Balance Sheet, Business transactions and Source documents, Inventory Valuation: FIFO, LIFO, Weighted Average, Impact on profitability and financial position, Depreciation Accounting: Straight Line vs. Written Down Value, AS-10 / Ind AS 16 overview.

Unit III Financial Statement Analysis (8Hours)

Techniques of Financial Analysis: Vertical and Horizontal Analysis, Trend Analysis, Ratio Analysis: Liquidity, Solvency, Profitability, Activity Ratios, Cash Flow Analysis: Operating, Investing, and Financing Activities, AS-3 / Ind AS 7 overview, DuPont Analysis: ROE decomposition, Leverage, margin, and efficiency impact.

Unit IV Advanced Topics in Financial Reporting (8Hours)

Corporate Financial Reporting Practices: Segment Reporting, Interim Financial Reporting, Revenue Recognition: AS-9 / Ind AS 115, Leases and Financial Instruments: Basics of Ind AS 116 and Ind AS 109, Consolidated Financial Statements: Basics of preparing consolidated accounts, Minority Interest, Goodwill.

Unit V Contemporary Issues and Ethical Aspects (8Hours)

Earnings Management and Creative Accounting, Window dressing, aggressive accounting, Corporate Governance and Disclosure Practices: Clause 49, Board Reports, CSR disclosures, Recent Trends in Financial Reporting, ESG Reporting, Integrated Reporting, Ethical Issues in Financial Reporting, Professional judgment and responsibility, Case studies on accounting frauds, Financial Distress, Introduction and Model of distress prediction.

Text Books:

1. "Financial Accounting" – T.S. Grewal / Jain & Narang (for basics)
2. "Financial Statement Analysis" – K.R. Subramanyam
3. "Accounting Standards" – D.S. Rawat
4. Company Annual Reports (practical illustrations)

BCOM-407
Human Value and Professional Ethics

L-3, T-1, P-0, C-3

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2)

UNIT 1: Understanding Human Values

Definition and Concept of Human Values, Classification of Values: Individual, Societal, Universal, Ethical, Spiritual, Role of Values in Personal Development, Value Crisis: Causes and Consequences, Human Values in Indian Culture, Case Studies: People who upheld values in adversity

UNIT 2: Ethics and Morality

Ethics: Definition, Nature, Scope, Morality vs Ethics: Understanding the Difference, Sources of Ethical Knowledge: Religion, Culture, Laws, Ethical Theories: Utilitarianism, Deontology, Virtue Ethics, Application of Ethics in Real Life, Ethics in Decision-Making and Dilemmas

UNIT 3: Professional Ethics and Integrity

Professionalism and Work Ethics, Code of Conduct in Professions: Accountancy, Business, Corporate Integrity, Responsibility, Accountability, Confidentiality, Loyalty and Trust, Workplace Harassment and Discrimination, Corporate Social Responsibility (CSR)

UNIT 4: Value-Based Life and Society

Harmony in Self, Family and Society, Conflict Resolution and Non-violence, Empathy, Compassion and Cooperation, Living with Peace and Tolerance, Sustainable Development and Environmental Ethics, Rights and Duties as a Citizen

UNIT 5: Challenges to Ethical Living

Corruption, Bribery, Nepotism, Consumer Exploitation and Unfair Trade Practices, Cyber Ethics and Digital Misuse, Globalization and Ethics, Role of Media in Ethics, Developing Ethical Competence, Self-regulation, Mindfulness, Ethical Leadership

TextBooks

1. Gaur, R. R., Sangal, R., & Bagaria, G. P. (2024). *A foundation course in human values and professional ethics*
2. Goel, D. R., & Goel, R. (2024). *Human values and professional ethics*
3. Srinivasan, M. S. (2023). *Human values for managers*
4. Velasquez, M. G. (2024). *Business ethics: Concepts and cases.*
5. Beauchamp, T. L., Bowie, N. E., & Arnold, D. G. (2023). *Ethical theory and business*
6. Chakraborty, S. K. (1995). *Values and ethics for organizations: Theory and practice.*
7. Hartman, L. P., DesJardins, J. R., & MacDonald, C. (2023). *Business ethics: Decision making for personal integrity and social responsibility.*

B.Com (Professional)

Semester-V

INDIAN FINANCIAL SYSTEM
Course Code: BCOM-501

L-4, T-0, P-0, C-4

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2))

Unit I: (8Hours)

Introduction: Financial System and markets: Role and functions of RBI, Financial Sector Reforms in India.

Unit II: (8Hours)

Management of Commercial Banks: Banking Industry in India, Constituents, Banking sector reforms, fixed and floating interest rates, introduction to capital adequacy norms, introduction to liquidity management, introduction to asset liability management, introduction to non-performing asset

Unit III: (8Hours)

DFI's in India: IDBI, ICICI, IFCI, NABARD, RRB'S, State Level Institutions; NBFC's

Unit IV: (8Hours)

Financial Services: Meaning, importance of financial services, types of financial services.

Mutual Funds: structure of mutual funds, types of mutual funds, advantages of mutual funds

Unit V: (8Hours)

Merchant Banking: functions and activities,

Credit Rating, Credit Rating Agencies, depository, Housing Finance.

Leasing: Meaning, Types, Financial evaluation, Legal Aspects,

Factoring & Forfeiting- Concept, Advantages and disadvantages

Text Books

1. Corporate Finance- Principles and Problems by P.V. Kukarni
2. Essential of Business Finance by R.M. Shrivastava
3. Finance Management by I.M. Pandey

MANAGEMENT ACCOUNTING

Course Code: BCOM-502

L-3, T-2, P-0, C-4

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2))

Unit I: (8Hours)

Introduction to Management Accounting: meaning, nature, scope, objectives, advantages and limitations, **Branches of Accounting**, Relationship of Management Accounting with other disciplines, Difference between **Financial Accounting**, cost accounting and management accounting. **Management Accountant's Role in Decision Making, Tools and Techniques used in Management Accounting.**

Unit II: (8Hours)

Financial Analysis: Meaning, objectives and limitations, Techniques of Financial Analysis (Comparative analysis, Common size statement, Trend analysis), **Budgeting and Budgetary Control, Inventory Control.**

Unit III: (8Hours)

Concept of Standard Costing: **Setting Standards**, Standard cost and estimated costs, Advantages and limitations of standard costing, **Variance Analysis:** Calculation of Material, Labor, Overhead and **Sales variance.**

Unit IV: (8Hours)

Marginal Costing: Concept, Difference between absorption costing and managerial costing, Advantages and limitations of marginal costing, Break Even Point, P/V ratio, CVP analysis, **Applications in Decision Making**

Unit V: (8Hours)

Responsibility Accounting: Concept and Types of Responsibility Center, **Performance Evaluation Techniques, Balanced Scorecard Approach, Reporting to Management – Types of Reports and Essentials Internal Audit, Tax Accounting,**

Text Books

1. Horngren et al., *Introduction to Management Accounting*, Pearson, 2002.
2. Khan & Jain, *Management Accounting*, Tata McGraw-Hill, 2006.
3. Pandey I.M., *Management Accounting*, Vikas Publications, 2004.

Reference Books

1. Bhattacharyya S.K. & Dearden J., *Accounting for Management*, Vikas Publications, 1987.
2. Kishor Ravi M., *Advanced Management Accounting*, Taxmann.

FOREX MANAGEMENT
Course Code: BCOM-503

L-4, T-0, P-0, C-4

Max. Marks - 100

Max. Time-3 Hours

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2))

Contact Hours: 40

Unit-I **(7 Hours)**

International Monetary Systems: Historical background and structure. Foreign Exchange Market: Nature, participants and structure. Foreign exchange quotations: Direct and indirect. Convertibility of Rupee, current account convertibility and capital account convertibility.

Unit-II **(7 Hours)**

Exchange rate: meaning, Spread, official and free market rates, cross currency rates, forward rates, exchange rates determination theories, factors affecting, flexible vs. fixed exchange rates, Exchange rate regime, Liberalized Exchange Rate Management System (LERMS), Currency Forwards

Unit-III **(10 Hours)**

Currency Futures and Currency Options, Currency Swaps. Currency Forwards vs. Currency Futures Contracts.

Unit-IV **(8 Hours)**

Foreign Exchange Exposure: introduction, nature and magnitude. Types of exposure: transaction, translation and economic, their measurement and management.

Unit-V **(8 Hours)**

FERA & FEMA, Important provisions of FEMA.

SUGGESTED READINGS:

1. Shapiro, Alan C.: Multinational Financial Management, P.H.I., New Delhi.
2. Apte P.G.: International Financial Management, TMH, New Delhi.
3. Chatterjee, A.K.: Principle of Foreign Exchange.
4. Saran (V): International Financial Management, PHI. New Delhi

WORKING CAPITAL MANAGEMENT

Course Code: BCOM-504

L-4,T-0,P-0,C-4

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2)

Unit-I

(8 Hours)

Financing for Working Capital: Working capital management–Determination of level of current assets. Sources for financing working capital. Bank finance for working capital. Working capital financing :Short term financing of working capital, long term financing of working capital.

Unit-II

(8 Hours)

Cash and Receivables Management: Cash Management–Forecasting cash flows–Cash budgets, long-term cash forecasting, monitoring collections and receivables, optimal cash balances–Baumol model, Miller-orr model, stone model. Strategies for managing surplus fund. Receivables Management.

Unit-III

(8 Hours)

Inventory Management: Inventory Management: Determinations of inventory control levels, ordering, reordering, danger level. EOQ model .Pricing of raw material. Monitoring and control of inventories, ABC Analysis.

Unit-IV

(8 Hours)

Capital Structure of Firm: Capital structure decisions–capital structure & market value of a firm. Theories and approaches of capital structure (with numerical), Capital structure policy.

Unit-V

(8 Hours)

Dividend Policy: Dividend policy–Theories of dividend policy: relevance and irrelevance dividend decision. Walter's & Gordon's model, Modigliani & Miller approach. Economic Value Added (EVA)–concept, components of EVA. Market Value Added (MVA)–concepts and components.

Text Books:

1. Pandey I.M., *Financial Management*, Vikas Publications, 2004.
2. Van Horne, *Financial Management and Policy*, Pearson Education, 2003.
3. Knott G., *Financial Management*, Palgrave, 2004.

Reference Books:

1. Khan and Jain, *Financial Management*, Tata McGraw Hill.
2. Prasanna Chandra, *Fundamentals of Financial Management*, TMH, 2004.
3. Rustagi R.P., *Financial Management*, Galgotia, 2000.

BASICS OF MARKETING MANAGEMENT

Course Code: BCOM-505

L-3,T-1,P-0,C-3.5

Max. Marks- 100

Max. Time-3

Hour

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2)

UNIT-I (8 Hours)

Marketing: Definition, nature, scope & importance, Marketing Management, Core concepts of marketing, selling concept, production concept, modern marketing concept, Societal marketing.

UNIT-II (8 Hours)

Segmentation: Concept, basis of segmentation, Importance in marketing; **Targeting:** Concept Types, Importance; **Positioning:** Concept, Importance, Brand positioning, Repositioning.

UNIT-III (8 Hours)

Marketing Mix: Product: Product Mix, New Product development, levels of product, types of product, Product life cycle, Branding and packaging.

UNIT-IV (8 Hours)

Distribution: Concept, importance, different types of distribution channels etc.

Price: Meaning, objective, factors influencing pricing, methods of pricing.

UNIT-V (8 Hours)

Promotion: Promotional mix, tools, objectives, media selection & management

Marketing Information System (MIS): concept, components; Marketing Research: meaning.

References:

1. Kotler Philip - Marketing Management, Analysis, Planning, Implementations and Control (Pearson Education 12th Edition).
2. Stanton William J - Fundamentals of Marketing (McGraw Hill)
3. Kotler, Philip and Armstrong Graw - Principles of Marketing (Pearson Education, 11 Edition).
4. Kotler Philip, Keller Kevin Lane, Koshy Abraham and JhaMithileshwar - Marketing Management: A South Asian Perspective (Pearson Education 12th Edition).
5. JohnyJohanssoon-Global Marketing: Foreign Entry, Local Marketing, and Global Marketing (Tata McGraw Hill, Pub. 23 Aug. 2010).

FORENSIC AUDITING

BCOM-506

L-3, T-1, P-0C-3.5

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2))

Unit-I **(8Hours)**

Auditing: Concept, Type, Advantages, Principles, Internal Control- Internal Check and Internal Audit, Vouching and Verification of Assets and Liabilities, Difference between traditional audit and forensic audit, Why forensic audits are important.

Unit-II **(8Hours)**

Role and objectives of a forensic auditor: Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities, Audit Committee

Unit-III **(8Hours)**

Steps in a forensic audit, Key principles and ethics of forensic auditing, Investigation of financial crimes, Evidence collection, protection and evaluation, Auditor's Report: Contents and Types, Auditor's Certificates.

Unit-IV **(8Hours)**

Forensic Audit Frameworks, Standards and regulations governing forensic audits (e.g., AICPA, IFAC), Key laws: Sarbanes-Oxley Act, Fraud Act, and Anti-money laundering laws

Unit-V **(8Hours)**

Types of Fraud and Financial Crimes, Techniques in Fraud Detection, Fraud Prevention Measures, Emerging Trends in Forensic Auditing, Challenges in Forensic Auditing

Reference Books

1. Crumbley, D. L., Heitger, L. N., & Smith, G. S. (2019). *Forensic and investigative accounting* (8th ed.).
2. Hopwood, W. S., Leiner, J. J., & Young, G. R. (2012). *Forensic accounting* (2nd ed.). McGraw-Hill Education.
3. Singh, A. (2021). *Forensic accounting and fraud examination*. Taxmann Publications.
4. Pipara, G. C. (2024). *Forensic audit decoded: Unlocking the secrets of financial accounting & investigation*
5. Khan, A. (2024). *Forensic accounting, fraud investigation and fraud analytics* (1st ed., February 2024).
6. Kranacher, M. J., Gendler, R. S., Crain, M. A., Young, G. R., & Pacini, C. (2024). *Essentials of forensic accounting*

B.Com (Professional)

Semester-VI

Entrepreneurship and Small Business Management

BCOM-601

L-4, T-0, P-0, C-4

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2))

UNIT-I Introduction to Entrepreneurship

(8 Hours)

Meaning, definition, importance of entrepreneurship, types of Entrepreneur and their Significance in economic development; Characteristics, Traits and pre-requisites of entrepreneur, Entrepreneurial competencies, Problems faced by entrepreneurs. Role of entrepreneurship in economic development, Barriers to entrepreneurship and how to overcome.

UNIT-II Starting a Small Business

(8 Hours)

Sources of business ideas and opportunity evaluation, Preparing of Business plan and model project report for starting a new venture, Methods and procedures to start and expand own business, Feasibility Study and Preparation of feasibility reports, problems in setting up small units, Reasons for the failure of business, Life cycle of a new business, Environmental factors affecting success of a new business.

UNIT-III Small Business Management

(8 Hours)

Concept, definition, Nature, Scope, Role & Importance of Small Businesses in Indian Economy. Application for registration and organizational structure of a small business, Small industry setup, Marketing strategies for small businesses, Financial management and resource management in small enterprises.

UNIT IV Financing and Supporting Small Businesses

(8 Hours)

Various Sources of finance, Government schemes and institutional support for MSMEs, Role and functions of support institutions such as SIB, CSIO, SSDO, SISIs, Entrepreneurship Development Programmes, Social benefits, incentives and subsidies available for small industries, Export possibilities.

UNIT-V Growth Strategies and Contemporary Issues

(8 Hours)

Business growth strategies, Role of Women Entrepreneurs in India, Social entrepreneurship and sustainable business practices, Challenges faced by small businesses in a globalized environment, profit and tax planning.

References:

1. Couger, C- Creativity and Innovation (IPP, 1999)
2. Nina Jacob, - Creativity in Organisations (Wheeler, 1998)
3. Jonne&Ceserani - Innovation & Creativity (Crest) 2001.
4. Bridge S et al- Understanding Enterprise: Entrepreneurship and Small Business (Palgrave, 2003).

COMPANY ACCOUNTS

Course Code: BCOM-602

L-3, T-2, P-0, C-4

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2))

Unit-1

(8Hours)

Accounting for Shares: Meaning & scope of a joint stock company, Accounting for share capital: Issue, forfeiture and Reissue of forfeited shares, Redemption of preference shares including buy-back of equity shares.

Unit-2

(8Hours)

Final Accounts: Issue and Redemption of Debentures, Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

Unit-3

(8Hours)

Accounting for Amalgamation: Accounting for Amalgamation of Companies with reference to Accounting Standard-14 issued by the Institute of Chartered Accountant of India (excluding inter-company transactions and holdings), accounting for Internal Reconstruction (excluding scheme of reconstruction).

Unit-4

(8Hours)

Cash and Fund flow Statement: Cash Flow Statements & Fund Flow statements: Meaning, Usefulness, Preparation & Limitations of Cash Flow Statements & Fund Flow statements.

Unit-5

(8Hours)

Accounting of Holding Companies: Accounting of Holding Companies: Preparation of consolidated balance sheet with one subsidiary company.

Text Books

1. Monga J.R., *Fundamentals of Corporate Accounting*, Mayoor Paperbacks New Delhi.
2. Gupta R.L. & Radhaswamy M., *Corporate Accounting*, S. Chand, New Delhi.
3. Shukla M.C., Grewal T.S. & Gupta S.C., *Corporate Accounting*, S. Chand and Co., New Delhi.
4. Sehgal Ashok & Sehgal Deepak, *Advanced Accounting*, Volume II, Taxmen, New Delhi.

SECURITY ANALYSIS AND INVESTMENT MANAGEMENT

Course Code: - BCOM-603

L	T	P	Total
3	2	0	4

Max. Marks- 100

Max. Time-3 Hours

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 sub-parts of 10 marks (Student will attempt any 2)

Contact Hours: 40

Unit I (06 Hours)

Investment- Concept, Need, Objectives, Process, Investment alternatives, Introduction to Investment management .**Overview of Capital Market:** Types of markets, Trading of securities: equity and debentures/ bonds, Regulatory Mechanism: SEBI and its guidelines; Investor Protection.

Unit-II (8 Hours)

New Issue Markets - their nature, structure, Parties in new issue market, functioning and limitations, Current SEBI Guidelines; Secondary market, **Listing of securities**-Qualification for listing, merits & demerits.

Unit II (8 Hours)

Stock Market Indices, Overview of BSE, NSE & OTCEI, investment instruments of the money market, **Risk & Return:** Concept of Risk and return

Unit-IV (10 Hours)

Introduction to Fundamental analysis, technical analysis and Efficient Market Theory

Unit-V (8 Hours)

Introduction to portfolio management, Portfolio Construction Process, Traditional and Modern Approaches

SUGGESTED READINGS:

- 1) Chandra P - Investment Analysis and Portfolio Management (Tata Mc Graw Hill, 2008)
- 2) Ranganatham - Investment Analysis and Portfolio Management (Pearson Education, 1st Ed.)
- 3) Pandian P - Security Analysis and Portfolio Management (Vikas, 1st Ed.)
- 4) Bodie, Kane, Marcus & Mohanti - Investment and Indian Perspective (TMH, 6th Ed.).

BCOM-604
Human Capital Management

L-4, T-1, P-0, C-4.5

Max. Marks- 100

Max. Time-3 Hours

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2))

UNIT I Introduction of Human Capital Management (8 Hours)

Concept, Importance, Objectives and Evolution of Human Capital, Human Resource Management vs. Human Capital Management, Human Capital as an Asset: Measurement and Valuation, Basics of HRM, Evolution of HRM, Difference between Personnel Management, HRM and Human Capital management. **Human Resources Development** in India: Concept. **Challenges in HRM: Globalization, technology, workforce diversity. HRM in the Digital Age.**

UNIT II Human Capital/ Resource planning (8 Hours)

Meaning and Need for HRP, HR Planning Process and limiting factors; Human Resources Information system (HRIS): HR accounting and audit. **Job Analysis** – Job Description, Job Specification. **Forecasting Human Resource Requirements, Barriers to Effective HR Planning**

Unit-III Talent Acquisition (10 Hours)

Recruitment: Meaning, Policy and procedure of Recruitment, Sources (Internal & External), and Methods & Evaluation, **E-Recruitment and Outsourcing**. **Selection:** Process of Selection, design of application form, selection methods, offer of employment, and evaluation of process. **Tests, Interviews, Reference Checks, Placement and Induction. Work-from-Home HR Strategies**

UNIT IV Training and Development (10 Hours)

Meaning and Importance, **Process and Types of Training, e-learning, Evaluation of Training Programs, Career Planning and Development**, Purpose, Methods and issues in training and management development programmes. **Training vs. Development. Performance Appraisal:** Definitions, purpose of Appraisal, Methods and Techniques (360-degree, MBO, Rating Scales), Benefits and Limitations, **Job Evaluation.**

UNIT V Compensation and Employee Welfare (10 Hours)

Compensation Management: Components of Salary, Incentives and Benefits, Wage and Salary Administration, **Employee Welfare and Safety. Industrial Relations:** Meaning, Nature and Importance, Trade Unions, Grievance Handling. **HR Policies and Practices, Legal Framework Related to HR, Future Trends in HCM.**

References:

1. Montaña, C. (2024). *Human Capital Management Handbook: Empowering Your Workforce*.
2. Michael D'souza, M. M., & D'souza, M. (2024). *Human Capital Management Made Easy: Basics of Human Capital Management*

COMPUTER ORIENTED ACCOUNTS

Course Code: BCOM-605

L-3, T-0, P-2, C-4

Max. Marks- 100

Max. Time-3 Hours

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2))

Unit I

(8 Hours)

Fundamentals of Accounting: Introduction. Accounting terms. Accounting assumptions and concepts, and principles, Assumptions, Concepts, Principles. Double Entry System of accounting, Types of Accounts. Golden rules of Accounting. Source documents for accounting

Unit II

(8 Hours)

Introduction, downloading and Installation of Tally: -Introduction to Tally . Downloading and Installation of Tally, Company Creation. Getting started with Tally , Shut a Company, Select a company, Alter Company Details, Company Features and Configuration

Unit III

(8 Hours)

Chart of Accounts, Creating inventory masters: - Chart of accounts, Ledger creation, Group Creation, Deletion of Ledgers and Group. Creating Inventory Masters, Creation of Stock group, Creation of Units of Measures, Creation of Stock Item, Creation of Go down, Stock Category

Unit IV

(8 Hours)

Recording Accounting Vouchers with bill-wise details in Tally.

Unit V

(8 Hours)

Enabling GST and recording GST transaction in Tally:- Creation of Accounting Masters, Creation of Inventory Masters, Recording GST complaint transactions, Generating GST Returns Tally

Suggested Readings:

1. Cyganski, Information Technology: Inside and outside, Pearson.
2. Basandra S.K., Computers Today, Galgotia Publications.
3. Leon A. & Leon M., Introduction to Computers, Leon Vikas Publishers.
4. Leon, Fundamentals of Information Technology, Vikas Publishers.
5. Kakkar D.N., Goyal R., Computer Applications in Management, New Age.

MODERN INSURANCE AND RISK MITIGATION

BCOM-606

L-3, T-1, P-0, C-3.5

Max. Marks- 100

Max. Time-3 Hours

Note: The examiner will set the question paper for 100 marks having 3 sections. Section A containing 15 questions for 2 marks; Section B containing 8 questions of 8 marks (Student will attempt any 5); Section C containing 4 questions of 15 marks (Student having 4 subparts of 10 marks (Student will attempt any 2))

Contact Hours: 40

UNIT I Introduction to Insurance and Risk

(8 Hours)

Definition and nature of insurance, Origin and development of insurance, Historical evolution and modern relevance of insurance in India, Kinds of insurance, Importance, functions and Principles of insurance, Role of insurance in economic development, Concept of Risk, Classification of Risk, Risk Appraisal, Risk management process, Transfer and Pooling of Risks.

UNIT II Life Insurance and General Insurance

(8 Hours)

Concept, Types, need, Procedure for taking insurance policy, Nomination, assignment, and surrender value, Settlement of claims under life and non-life insurance, Organizational structure of Public & Pvt. Sector insurance organizations in India, Relevance of Insurance to the emerging socio-economic needs of all the sections of society including Industrial sector, Reinsurance and its significance

UNIT III Insurance Intermediaries

(8 Hours)

Definition and role of insurance agents, Procedure for becoming an insurance agent, Functions and rights of an insurance agent, code of conduct, remuneration, Eligibility, Termination of an insurance agent, Essentials for a successful insurance salesman. Distribution channel in Insurance, Corporate agents and brokers.

UNIT IV Risk Mitigation Strategies

(8 Hours)

Risk identification and evaluation techniques, Risk avoidance, reduction, sharing, retention, and transfer, Role of insurance in risk transfer, Enterprise Risk Management (ERM), Business continuity planning and disaster recovery, Cyber risk mitigation and insurance solutions

UNIT V Regulatory Framework and Contemporary Trends

(8 Hours)

Regulatory bodies: IRDAI, IRDA Act, 1999, NAIC, Solvency II, Insurance law and ethics, Digital transformation in insurance, Life Insurance Corporation of India (LIC): objectives and achievements, LIC Act, 1956. General Insurance Corporation (GIC): mission, organization, and functions. Role and functions of the Insurance Ombudsman.

References:

1. Karampal, B.S.Bodla, and Mahesh Garg, 'Insurance Management-Principles and Practice', Deep & Deep Publication, 2006.
2. M.N.Mishra, 'Insurance-Principles and practice,' S. Chand and co. Ltd., 2003
3. NaliniPraveTripathy, Prabir Pal, 'Insurance theory and practice' TMH 2007.
4. Neelam C. Gulati, 'Principles of Insurance Management', Excel Books, 2007.

COMPREHENSIVE VIVA VOCE

Course Code: BCOM-651

L-0, T-0, P-0, C-4

Objective: The objective of this paper is to judge the understanding as well as application of the knowledge gained by the students by the end of the third year of the course.

Guidelines:

1. The comprehensive viva voce is scheduled to be held at the end of VI Semester in third year
1. This is also to see the articulation of what is being learnt by the and see their relevance in the practical field.
2. Total marks for viva are 100. The internal marks will be awarded by conducting the presentation of the students in the class on any topic of sixth semester syllabus in front of a panel of atleast three faculty members who will be appointed by the Director/Principal of the College.
3. The external marks will also be awarded by the external examiner who will be appointed by the examination division

EXTRACTS OF RULES & REGULATIONS

- 1(i) The payment of the fees at the time of registration does not in any way confirm the registration.
 - (ii) The amount of fees received along with the application form is not refundable except mentioned.
 - (iii) The entire amount towards the fees must be paid before the commencement of the academic session.
 - (iv) In case the full fees is not paid by the due date, the amount paid towards the provisional admission shall stand forfeited and University shall not be held responsible.
 - (v) Fees is payable in advance for all courses. Any amount paid is not refundable for any reason whatsoever.
 - (vi) Fee shall be payable for such period, for which the student is absent/on leave from the institute.
 - (vii) The name of the student shall be liable to be struck off the rolls due to non-payment of fee on the due date. He/She shall have to pay fresh admission fee for seeking readmission.
 - (viii) Fee shall be payable for the full session, even if the student leaves the institute prior to the expiry of the Session.
 - (ix) The Fee for tuition and hostel is paid for full academic year ending 30th June, every year.
 - (x) Application fee is non adjustable and non refundable.
2. Student is not allowed to change the course.
 3. Student will observe strict discipline and decorum at the institute and in case of any indiscipline or misconduct, student will be liable to be expelled from the institute without any notice. No fees will be refundable in such case. At the discretion of the VC such case may be penalized by appropriate fine.
 4. The University shall have right to change the time schedule of the course at any time.
 5. The University will provide job assistance to the students on successful completion of the course but does not stand guarantee for job.
 6. Normally no extension in terms of fees would be allowed within the prescribed time limit; in special circumstances the extension to deposit the fees is allowed subject to approval of the VC of the University in writing, failing to pay even after the extension a fine of 50/- per day will be imposed, till actual date of payment.

7. The student must affix passport size photographs to the Admission Form. The University shall be entitled to use such photographs for publication in any journal, book, brochure, newspaper & other media.
8. The VC shall have the right to review & revise Rules and Regulations of the University from time to time as he thinks fit. The decision of the VC in all matters shall be final.
9. Regular and punctual attendance is insisted upon being important factor towards sessional assessment. No leave or absence is given without application in writing from the guardian. Students who have been absent from class must have a valid reason for their absence briefly noted in regularity record. Reasons of a private nature if any is to be intimated by a letter. Birthdays, excursions, urgent business are not sufficient reasons.
10. Students remaining continuously absent for more than a month without permission is liable to be excluded from the rolls and readmission may be refused.
11. Those who have been absent must show the Lecturers their regularity record duly countersigned by the VC before entering the classroom.
12. No student is allowed to leave the University premises except on the strength of a letter of request from his/her guardian and sanctioned by the VC.
13. Any damage to University property should be made good by the students concerned.
14. Students are responsible and answerable to the University authorities for their conduct in and out of the University. Students are to address the Lectures and all members of the staff with due respect and politeness. On their way to and from the University, they are expected to behave in a courteous manner.
15. Students must return after the holidays on the opening day and be present on the closing day of each term. In case of sickness, the University authorities must be notified.
16. The student will observe strict discipline and decorum in the University and in case of any indiscipline- or misconduct, the student will be expelled from the University without any notice. No fee will be refunded in such cases.
17. Use of possession of alcohol, or drugs, by any student of the institute is strictly prohibited. Any student; violating this rule, is liable to be summarily expelled from the institute as well as hostel and be subjected for action as per law applicable.

18. Attendance of the student in all the classes during the first week of the start of the semester or on reopening after holidays is compulsory. Any student, not observing this rule is liable to lose his/he admission in the institute.

19. All students must observe discipline in the University and hostels and maintain punctuality and regularity in the classes.

20. University reserves the right to detain student from Exams or take any other action as considered necessary, for non payment of fee dues or Student's attendance are short to the requirement of the university.

21. The parents/guardians of all the students are advised to visit their sons/daughters/wards as well as their local guardians to obtain first hand knowledge about their progress, activities, attendance and company and to ensure that their sons/daughter/wards are utilizing their time and money properly

22. Students are advised to keep the original receipt of fee deposited for final clearance at the end of the course.

23. All courses are conducted in accordance to Rules and Regulations, Syllabus, Curriculum of the University from time to time.

24. Adjustment of Fees on any ground whatsoever is not allowed.

25. Caution Deposit of any nature will be refunded. Student on completion of the course should get clearance of all dues from the administration. Caution Deposit will be refunded against the production of original receipt only. Students must ensure that all cards (identity Card, Hostel Card, Bus Card etc.) are deposited with the University at the time of getting the final clearance from the University.

26. All Fees should be deposited by separate Demand Drafts for Tuition Fee, Hostel Fees, Examination Fee.

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