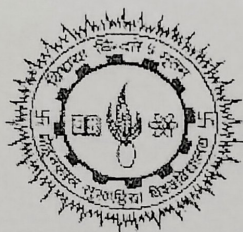


Faculty of Commerce
University College of Commerce and Management Studies
Mohanlal Sukhadia University, Udaipur



Course Curriculum of
Bachelor of Commerce Programme
(Semester Scheme)

According to NEP-2020

B. Com. (Three Years Degree Programme)
B. Com. (Honours): (Four Years Degree Programme)

For Both Regular and Non-Collegiate Students

As per Choice Based Credit System (CBCS)
Designed in accordance with Learning Outcomes-Based Curriculum
Framework (LOCF) of National Education Policy (NEP-2020)

w.e.f. Session 2023-24

Bachelor of Commerce

Table 3: Structure of Course Curriculum

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching				Total Hours	Total Marks	
						L	P	T	Internal		External	
First Semester (July to November)												
5	DCC	ABS5000T	Financial Accounting	4	6	4	0	0	60	20	80	
	DCC	ABS5000P	Financial Accounting Lab (for regular students only)	2		0	2	0	60	20	80	
	DCC	ABS5002T	Specific Business Accounting (for non-collegiate students only)	2		2	0	0	30		80	
	DCC	BBE5000T	Business Economics	6	6	5	0	1	90	20	80	
	DCC	BDM5000T	Business Management	6	6	5	0	1	90	20	80	
	AECC	AEC5200T	General Hindi	2	2	2	0	0	30	20	80	
Second Semester (December to April)												
5	DCC	ABS5001T	Business Statistics – I	4	6	4	0	0	60	20	80	
	DCC	ABS5001P	Business Statistics Lab – I (for regular students only)	2		0	2	0	60	20	80	
	DCC	ABS5003T	Business Statistics – II (for non-collegiate students only)	2		2	0	0	30		80	
	DCC	BBE5001T	Economic Environment in India	6	6	5	0	1	90	20	80	
	DCC	BDM5001T	Business Regulatory Framework	6	6	5	0	1	90	20	80	
	AECC	AEC520XT	General English	2	2	2	0	0	30	20	80	
Exit with Certificate in Commerce (on Completion of One 4 Credit Vocational Course)												

Effective from 2023-24

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

Effective from 2023-24												
Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks		
						L	P	T		Internal	External	
Fifth Semester (July to November)												
7			Pick any one									
	DSE	ABS7100T	Income Tax – II	6	6	5	0	1	90	20	80	
			OR									
	DSE	ABS7101T	Corporate Accounting – I	6	6	5	0	1	90	20	80	
			OR									
	DSE	ABS7102T	Cost Accounting –II	6	6	5	0	1	90	20	80	
			Pick any one									
	DSE	BBE7100T	Financial Management	6	6	5	0	1	90	20	80	
			OR									
	DSE	BBE7101T	Financial Market Operations	6	6	5	0	1	90	20	80	
			OR									
	DSE	BBE7102T	Cyber Crime and Laws	6	6	5	0	1	90	20	80	
			Pick any one									
	DSE	BDM7100T	Human Resource Management	6	6	5	0	1	90	20	80	
			OR									
	DSE	BDM7101T	Industrial Relations and Labour Laws	6	6	5	0	1	90	20	80	
			OR									
	DSE	BDM7102T	Digital Marketing	6	6	5	0	1	90	20	80	
			Pick any one (for regular students only)									
SEC-2	SEC7302P	Practical Income Tax Lab	2	2	0	2	0	60	20	80		
		OR										
		SEC7335P	Practical Stock Exchange Transaction	2	2	0	2	0	60	20	80	
		OR										
		SEC7336P	Practical Business Communication	2	2	0	2	0	60	20	80	
		SEC7336T	Microsoft Office (for non-collegiate students only)	2	2	2	0	0	30		80	

Effective from 2023-24											
Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
Sixth Semester (December to April)											
7			Pick any one								
	DSE	ABS7103T	Goods and Services Tax	4	6	4	0	0	60	20	80
	DSE	ABS7103P	Goods and Services Tax Lab (for regular students only)	2		0	2	0	60	20	80
	DSE	ABS7104T	Auditing (for non-collegiate students only)	2		2	0	0	30		80
			OR								
	DSE	ABS7105T	Corporate Accounting - II	4	6	4	0	0	60	20	80
	DSE	ABS7105P	Business Statistics Lab - II (for regular students only)	2		0	2	0	60	20	80
	DSE	ABS7104T	Auditing (for non-collegiate students only)	2		2	0	0	30		80
			OR								
	DSE	ABS7106T	Management Accounting	4	6	4	0	0	60	20	80
	DSE	ABS7106P	Financial Modelling Lab (for regular students only)	2		0	2	0	60	20	80
	DSE	ABS7104T	Auditing (for non-collegiate students only)	2		2	0	0	30		80
			Pick any one								
	DSE	BBE7103T	Development Economics	6	6	5	0	1	90	20	80
DSE	BBE7104T	E-Commerce	6	6	5	0	1	90	20	80	
DSE	BBE7105T	International Trade	6	6	5	0	1	90	20	80	
DSE	BDM7103T	Fundamentals of Entrepreneurship	6	6	5	0	1	90	20	80	

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
			OR								
	DSE	BDM7104T	Business Ethics and Corporate Governance	6	6	5	0	1	90	20	80
			OR								
	DSE	BDM7105T	International Business	6	6	5	0	1	90	20	80
			Pick any one (for regular students only)								
	SEC-3	SEC7302P	Practical TDS and Advance Tax	2	2	0	2	0	60	20	80
			OR								
		SEC7337P	Advanced MS Excel	2	2	0	2	0	60	20	80
			OR								
		SEC7369P	Practical Digital Marketing	2	2	0	2	0	60	20	80
		SEC7370T	Business Communication (for non-collegiate students only)	2	2	2	0	0	30		80
Total Credits 120 for Three Years B. Com. Programme including DCC 72 credits, DSE 36 credits, AEC 4 credits and SEC 8 credits.											
Exit with Graduation Degree of B. Com.											

Note: After successfully completing six semesters of B. Com. Three Years Programme with at least 120 credits, a students has option to pursue B. Com. (Honours) in any one of the following disciplines, along with research option:

1. B. Com. (Honours) in Accountancy and Business Statistics / B. Com. (Honours with Research) in Accountancy and Business Statistics
OR
2. B. Com. (Honours) with Banking and Business Economics / B. Com. (Honours with Research) with Banking and Business Economics
OR
3. B. Com. (Honours) in Business Administration / B. Com. (Honours with Research) in Business Administration

1. B. Com. (Honours) in Accountancy and Business Statistics OR
B. Com. (Honours with Research) in Accountancy and Business Statistics

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
Seventh Semester (July to November)											
8	DCC	ABS8006T	Accounting Standards – I	6	6	5	0	1	90	20	80
	DCC	ABS8007T	Advanced Accounting	6	6	5	0	1	90	20	80
	DCC	ABS8008T	Tax Planning and Management	6	6	5	0	1	90	20	80
			Pick Any One								
	DSE	ABS8107T	Operations Research	6	6	5	0	1	90	20	80
			OR								
	DSE	ABS8108T	Advanced Financial Management	6	6	5	0	1	90	20	80
			OR								
	DSE	ABS8109T	Cost and Management Audit	6	6	5	0	1	90	20	80
			OR								
	DSE	ABS8110T	Systems Audit	6	6	5	0	1	90	20	80
Eighth Semester (December to April)											
8	Pick any one Group										
	Group I – B. Com. (Honours) in Accountancy and Business Statistics										
	DCC	ABS8009T	Accounting Standards – II	6	6	5	0	1	90	20	80
	DCC	ABS8010T	Contemporary Auditing	6	6	5	0	1	90	20	80

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
	DCC	ABS8011T	Corporate Financial Reporting	6	6	5	0	1	90	20	80
	DCC	ABS8012T	Advanced Statistical Analysis	6	6	5	0	1	90	20	80
	DCC	ABS8012P	Practical Business Research Methods	4	4	0	4	0	120	20	800
Exit with Graduation Degree of B. Com. (Honours) in Accountancy and Business Statistics											
Group II – B.Com (Honours with Research) in Accountancy and Business Statistics											
	DCC	ABS8012T	Advanced Statistical Analysis	6	6	5	0	1	90	20	80
	DCC	ABS8012P	Practical Business Research Methods	4	4	0	4	0	120	20	80
	DCC	ABS8013T	Research Methodology & Quantitative Techniques	6	6	5	0	1	90	20	80
	DCC	ABS8014S	Dissertation	12	12	0	0	0	0		200
Exit with Graduation Degree of B. Com. (Honours with Research) in Accountancy and Business Statistics											
Total Credits 172 for B. Com. (Honours) including DCC 124 credits, DSE 36 credits, AEC 4 credits and SEC 8 credits.											

Note:

- Students who want to pursue only B. Com. (Honours) Programme in Accountancy and Business Statistics has to undertake Group I only in eighth semester.
- Students who want to pursue the four years B. Com. Honours with Research Programme, he/she has to undertake Group II only, in eighth semester. However only those students who secure aggregate 75% marks and above in the first six semesters are eligible for B. Com. Honours with Research Programme.

2. B. Com. (Honours) in Banking and Business Economics OR
B. Com. (Honours with Research) in Banking and Business Economics

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
Seventh Semester (July to November)											
8	DSC	BBE8004T	Advanced Economic Theory	6	6	5	0	1	90	20	80
	DSC	BBE8005T	Investment Management	6	6	5	0	1	90	20	80
	DSC	BBE8006T	International Finance	6	6	5	0	1	90	20	80
			Pick Any One								
	DSE	BBE8106T	Global Economic Environment	6	6	5	0	1	90	20	80
			OR								
	DSE	BBE8107T	Export Procedures and Documentation	6	6	5	0	1	90	20	80
			OR								
	DSE	BBE8108T	Personal Finance	6	6	5	0	1	90	20	80
			OR								
	DSE	BBE8109T	Banking Legislation	6	6	5	0	1	90	20	80
Eighth Semester (December to April)											
8	Pick any one Group										
	Group I – B. Com. (Honours) in Banking and Business Economics										
	DCC	BBE8007T	Retail Banking	6	6	5	0	1	90	20	80
	DCC	BBE8008T	Foreign Exchange Management	6	6	5	0	1	90	20	80
	DCC	BBE8009T	Securities and Portfolio Management	6	6	5	0	1	90	20	80
	DCC	BBE8010T	Advanced Statistical Analysis	6	6	5	0	1	90	20	80

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
	DCC	BBE8011P	Practical Business Research Methods	4	4	0	4	0	120		100
Exit with Graduation Degree of B. Com. (Honours) in Banking and Business Economics											
Group II – B.Com (Honours with Research) in Banking and Business Economics											
	DCC	BBE8010T	Advanced Statistical Analysis	6	6	5	0	1	90	20	80
	DCC	BBE8011P	Practical Business Research Methods	4	4	0	4	0	120	20	80
	DCC	BBE8012T	Research Methodology & Quantitative Techniques	6	6	5	0	1	90	20	80
	DCC	BBE8013S	Dissertation	12	12	0	0	0	0		200
Exit with Graduation Degree of B. Com. (Honours with Research) in Banking and Business Economics											
Total Credits 172 for B. Com. (Honours) FDC including DCC 72 credits, DSE 88 credits, AEC 4 credits and SEC 8 credits.											

Note:

- Students who want to pursue only B. Com. (Honours) Programme in Banking and Business Economics has to undertake Group I only in eighth semester.
- Students who want to pursue the four years B. Com. Honours with Research Programme, he/she has to undertake Group II only, in eighth semester. However only those students who secure aggregate 75% marks and above in the first six semesters are eligible for B. Com. Honours with Research programme.

3. B. Com. (Honours) in Business Administration
 B. Com. (Honours with Research) in Business Administration

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
Seventh Semester (July to November)											
8	DCC	BDM8004T	E-Commerce	6	6	5	0	1	90	20	80
	DCC	BDM8005T	Business Ethics & Corporate Governance	6	6	5	0	1	90	20	80
	DCC	BDM8006T	Rural and Service Marketing	6	6	5	0	1	90	20	80
			Pick Any One								
	DSE	BDM8106T	Logistics and Supply Chain Management	6	6	5	0	1	90	20	80
			OR								
	DSE	BDM8107T	Travel & Tourism Management	6	6	5	0	1	90	20	80
			OR								
	DSE	BDM8108T	Training & Development	6	6	5	0	1	90	20	80
			OR								
	DSE	BDM8109T	Retail Management	6	6	5	0	1	90	20	80
Eighth Semester (December to April)											
8	Pick any one Group										
	Group I – B. Com. (Honours) in Business Administration										
	DCC	BDM8007T	Management Information System	6	6	5	0	1	90	20	80
	DCC	BDM8008T	Business Policy & Strategic Management	6	6	5	0	1	90	20	80
	DCC	BDM8009T	Advertising Management	6	6	5	0	1	90	20	80

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
	DCC	BDM8010T	Advanced Statistical Analysis	6	6	5	0	1	90	20	80
	DCC	BDM8011P	Practical Business Research Methods	4	4	0	4	0	120		100
Exit with Graduation Degree of B. Com. (Honours) in Business Administration											
Group II – B.Com (Honours with Research) in Business Administration											
	DCC	BDM8010T	Advanced Statistical Analysis	6	6	5	0	1	90	20	80
	DCC	BDM8011P	Practical Business Research Methods	4	4	0	4	0	120		100
	DCC	BDM8012T	Research Methodology & Quantitative Techniques	6	6	5	0	1	90	20	80
	DCC	BDM8013S	Dissertation	12	12	0	0	0	0		200
Exit with Graduation Degree of B. Com. (Honours) in Business Administration											
Total Credits 172 for B. Com. (Honours) FDC including DCC 72 credits, DSE 88 credits, AEC 4 credits and SEC 8 credits.											

Note:

- Students who want to pursue only B. Com. (Honours) Programme in Business Administration has to undertake Group I only in eighth semester.
- Students who want to pursue the four years B. Com. Honours with Research Programme, he/she has to undertake Group II only, in eighth semester. However only those students who secure aggregate 75% marks and above in the first six semesters are eligible for B. Com. Honours with Research Programme.

Abbreviations

ABS	-	Accountancy and Business Statistics	DCC	-	Discipline Centric Course
BBE	-	Banking and Business Economics	DSE	-	Discipline Specific Elective
BDM	-	Business Administration	SEC	-	Skill Enhancement Course
			AECC	-	Ability Enhancement Course in Commerce

Vocational Courses

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

- Microsoft Office Lab
- Practical Business Communication and Soft skills
- Practical Income Tax
- Practical MS Excel
- Advanced MS Excel
- Practical Documentation
- Financial Management using Excel
- Practical Goods and Service Tax
- Practical TDS and Advance Tax

¹As per UGC-NSQF Guideline

DETAILED COURSE CURRICULUM

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

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

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

First Year	
First Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS5002T
Title of the Course	Specific Business Accounting (for non-collegiate students only)
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	2
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Prerequisites	Accountancy Course of XII standard
Co-requisites	None
Objectives of the Course	To train the students to maintain accounting records of the specific business and also aware students of computerized accounting.
Learning Outcomes	After completion of the course, the students will be able to: • Deal with the inter-departmental transfers and their accounting treatment • Prepare financial statements for specific business entities • Understand about Payroll Accounting • Compute the amount of Royalty • Learn various methods of accounting for hire purchase transactions and lease • Acquire knowledge of computerized accounting
SYLLABUS	
UNIT-I	Departmental Accounting: Basic Concepts, features, and objectives; Departmental Accounting vs Branch Accounting; Preparation of Departmental Final Accounts- Departmental Trading & P/L A/C, General P/L A/C and Balance Sheet; Inter-departmental transfer of Goods/Services- at cost price, at normal selling price, and at loaded price; Adjustment for unrealized profit. Leases (AS -19): Types of Leases, Accounting for Finance Lease (Books of Lessor and Lessee)
UNIT –II	Specific Accounting: Accounting for stock exchange broker, accounting for local self-government, accounts of doctors and solicitors, accounts of cooperative societies and accounting for hotels.
UNIT-III	Payroll Accounting: Accounting for Employees' Pay, perquisites and post-retirement benefits. Royalty Accounts: Royalty Accounts: Basic Concepts, Important Terminologies: Minimum rent, short workings, and its recoupment; Journal Entries and ledger Accounts in the books of Lessor and Lessee; Adjustment of minimum rent and shortworkings in the event of strike and lock-out, sub-lease.
UNIT-IV	Hire Purchase System and Instalment Payment System: Ordinary Sale vs. Sale on Hire Purchase, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser, Calculation of interest, partial and full repossession; profit computation under Stock and Debtors System and Instalment payment system
UNIT-V	Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Selecting and shutting a Company; Backup, and Restore a Company's data.
Suggested Readings	7. Agarwal, A. N., Agarwal, K. N., Higher Sciences of Accountancy: Kitab

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

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

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
First Year	
First Semester	
Subject – Business Administration	
Code of Course	BDM5000T
Title of the Course	Business Management
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To familiarize the students with the basics of principles of management.
Learning Outcomes	Students will be able to • demonstrate the roles, skills and functions of management. • analyze effective application of Business Management knowledge. • diagnosesolve organizational problems and develop optimal managerial decisions.
SYLLABUS	
UNIT – I	Introduction: Meaning, Nature, Principles & Importance of Management, Schools of Management Thought, Management by objectives, Management by Exception
UNIT – II	Planning: Meaning, Importance, Types, Process Decision- and Decision-making process. Environmental analysis and diagnosis: meaning, techniques (SWOT/TOWS/BCG Matrix)
UNIT – III	Organization: Meaning Importance, Types, Structure of organization, Forms of organization and span of control. Decentralization and Delegation of Authority.
UNIT – IV	Motivation: Concept, importance, Motivation theories-Maslow's Need Hierarchy, Herzberg's Two factor theory, Vroom's Expectancy theory Leadership: Concept, Importance, Major theories of Leadership- (Likert's scale theory, Managerial grid theory, Path goal theory, Fielder's Situational theory)
UNIT – V	Control-Concept, process, principles, Major techniques of Control-Ratio analysis, ROI, EVA, PERT/CPM (Theory only), Management of change, Resistance to change, Horizons of management in a changing environment.
Suggested Readings	1. Kuchhal, M C. (2018). Business Laws. New Delhi. Vikas Publishing House. 2. Arora, Sushma. (2015). Business Laws. New Delhi. Taxmann 3. Sharma, J.P. and Kanojia S. (2015). Vyavsayik Sanniyam, Delhi University Hindi Cell(For Hindi) 4. Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, "Elements of Business Law". Sultan Chand & Sons Pvt. Ltd. 5. Dagar, Inder Jeet and Agnihotri, Anurag. Business Laws: Text and Problems. Sage Publication. 6. Jagota R. (2019). Business Laws. MKM Publishers ScholarTech Press. 7. Sharma, J.P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd. 8. Singh, Avtar(2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company. 9. Naulakha (2015). Vyaparik Vidhi, Hindi Edition, Mahavir Publication

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
First Year	
First Semester	
Subject-Hindi	
Code of the Course	AEC5200T
Title of the Course	हिंदी भाषा और व्याकरण
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	2
Type of the Course	Ability Enhancement Compulsory Course in Commerce (AEC) in Hindi
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Foundation level (Equivalent to 10+2)
Co-requisites	None
Objectives of the Course	भाषा के उद्भव तथा विकास की परंपरा तथा व्याकरण के सिद्धांत ज्ञान से अवगत कराना। विद्यार्थियों में हिंदी भाषा के प्रति रुचि विकसित कराना। विद्यार्थियों को हिंदी व्याकरण ज्ञान से परिचित कराना।
Learning Outcomes	भाषा के उद्भव तथा विकास को समझ सकेंगे। विद्यार्थियों में हिंदी भाषा के प्रति रुचि विकसित होगी और वे आर्यभाषा का विकास और विशेषताएँ जान सकेंगे। विद्यार्थियों को हिंदी व्याकरण ज्ञान से परिचित होकर भाषा के समुचित प्रयोग में सक्षम हो सकेंगे।
SYLLABUS	
UNIT-I	हिंदी भाषा का विकास : भाषा की परिभाषा एवं विशेषताएँ, प्राचीन भारतीय आर्यभाषा, मध्यकालीन आर्यभाषा काल और आधुनिक आर्यभाषा का विकास और विशेषताएँ, हिंदी की उपभाषाएँ एवं बोलियाँ।
UNIT –II	शब्द भेद : विकारी शब्द : संज्ञा, सर्वनाम, विशेषण, क्रिया। अविकारी शब्द : क्रिया विशेषण, संबंधबोधक, समुच्चयबोधक, विस्मयादिबोधक और निपात।
UNIT-III	लिंग, वचन, कारक, काल।
UNIT-IV	संधि, समास, उपसर्ग, प्रत्यय।
UNIT-V	विलोम शब्द, पर्यायवाची शब्द, वाक्यांशों के लिए एक शब्द, शब्द-युग्म, अनेकार्थक शब्द।
Suggested Readings	1. भोलानाथ तिवारी : भाषा विज्ञान, किताब महल, इलाहाबाद 2. डॉ. हरदेव बाहरी : हिंदी : शब्द-अर्थ-प्रयोग, अभिव्यक्ति प्रकाशन, इलाहाबाद 3. डॉ. वासुदेवनंदन प्रसाद : आधुनिक हिंदी व्याकरण और रचना, भारती भवन, पटना 4. डॉ. राजेंद्र सिंघवी : सामान्य हिंदी, राजस्थान हिंदी ग्रंथ अकादमी, जयपुर 5. श्याम चंद्र कपूर : व्यावहारिक हिंदी व्याकरण, प्रभात प्रकाशन, दिल्ली
Suggested E-resources	• https://epgp.inflibnet.ac.in/ • https://hindisamay.com/ • https://hi.wikipedia.org/ • https://swayam.gov.in/

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
First Year	
Second Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS5001T
Title of the Course	Business Statistics – I
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Statistics of XII standard
Co-requisites	None
Objectives of the Course	To develop analytical and interpretations skills in students in order to understand the behavior of business data by applying graphic and univariate data analysis techniques.
Learning Outcomes	The students would be able to: • Apply and summarize data using descriptive statistics • Analyze the relationship between 2 variables • Discuss basic idea of linear regression and correlation
SYLLABUS	
UNIT-I	Introduction to Business Statistics: Origin and development, Meaning and Definition, Uses in Business, Distrust and limitations of statistics.
	Collection of Data: Primary and Secondary Data, Classification, Frequency Distribution and Tabulation of Data, Data Measurement Scale: Nominal ,Ordinal, Interval and Ratio.
UNIT -II	Measures of Central Tendency: Meaning, requisites of ideal average, arithmetic mean, median, mode, geometric mean and harmonic mean, empirical relationship among measures of central tendency.
UNIT-III	Measures of Dispersion: Meaning, Objectives, Types, Methods of Measuring Dispersion: Range, Inter-quartile range, Percentile range, Quartile Deviation, Mean Deviation, Standard Deviation, Lorenz Curve, Other Measures based on Standard Deviation, Mathematical properties of Standard deviation.
UNIT-IV	Measures of Skewness: Meaning, Frequency distribution, Test of Skewness, Methods of Measuring Skewness: Karl Pearson's Measure, Bowley's Measures and Kelly's Measures.
	Measures of Kurtosis
UNIT-V	Correlation Analysis: Meaning, Types, Degree and Interpretation of coefficient of correlation, Methods: Graphic, Karl Pearson's Coefficient of correlation (both ungrouped and grouped), Spearman's Rank Difference, concurrent deviation, least square, Coefficient of Determination and Non-Determination, relationship between 'r' and 'r ² ', Probable Error, standard error, linear relationship.
	Regression Analysis: Meaning, Utility, Types, Regression Lines ,Methods of creating Regression line: Graphic and Algebraic, application in business, Standard Error of Estimate.
Suggested Readings	1. Bhanawat Shurveer S., Business Statistics (English), R.B.D. Publication, Jaipur-New Delhi. 2. Bhanawat Shurveer S., Pipara Dilip and Vardia Shilpa: Business Statistics (Hindi), R.B.D. Publication, Jaipur-New Delhi. 3. Gupta, B.N. Statistics (Hindi), SBID Publication, Nai Sarak, Delhi. 4. Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi.

	5. Gupta S.C. Fundamentals of Statistics, Himalaya Publishing House, Mumbai. 6. Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi. 7. Lewin and Rubin, Statistics for Management. Prentice Hall of India New Delhi. 8. Sancheti D.C., Kapoor V.K., Fundamentals of Business and Economic Statistics, Sultan Chand and Sons, New Delhi.
Suggested E-resources	• https://www.icai.org/post.html?post_id=17790 • https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf
Notes	At least 50% weightage shall be given in the examination for numerical problems.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
First Year	
Second Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS5001P
Title of the Course	Business Statistics Lab – I (for regular students only)
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	2
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Statistics of XII standard
Co-requisites	None
Objectives of the Course	To impart knowledge of descriptive statistics and inferential statistics using MS-Excel.
Learning Outcomes	Students will be able to: • Represent data diagrammatically and graphically using MS-EXCEL. • Compute absolute and relative measures of central tendency and dispersion, • Compute correlation and regression analysis using MS-EXCEL.
SYLLABUS	
UNIT-I	Introduction to MS Excel: MS Excel Options, Ribbon, Sheets, Saving Excel File as PDF, CSV and Older versions, Using Excel Shortcuts, Copy, Cut, Paste, Hide, Unhide, and Link the Data in Rows, Columns and Sheet, Using Paste Special Option, Formatting Cells, Rows, Columns and Sheets, Protecting & Unprotecting Cells, Rows, Columns and Sheets with or without Password, Page Layout and Printer Properties
UNIT -II	Statistical Charts in MS Excel: Simple Bar Chart, Multiple Bar Chart, Subdivided Bar Chart, Pie Chart, Donut Chart, Line Chart, Histogram, Scatter Plot, Radar Chart, Bubble Chart.
UNIT-III	Statistical Measures: Mean, Median, Mode, Geometric Mean, Harmonic Mean
UNIT-IV	Statistical Measures: Measures of Dispersion and Skewness, Moving Average, Kurtosis
UNIT-V	Correlation and Regression: Simple Correlation – Pearson's Correlation Coefficient, Simple Regression – Intercept, Beta Coefficient, F ratio, Residuals
Suggested Readings	1. Glynn Davis and Branko Pecar, Business Statistics using Excel, Oxford University Press
Suggested E-resources	• https://www.icaai.org/post.html?post_id=17790 • https://www.youtube.com/watch?v=3F_V5aJubk • https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf
Notes	1. This practical course shall be taught through MS-Excel. 2. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

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

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

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
First Year	
Second Semester	
Subject – Banking and Business Economics	
Code of Course	BBE5001T
Title of the Course	Economic Environment in India
Qualification Level of the Course	NHEQF Level 4.5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To develop comprehensive understanding of the economic landscape and formulate effective policies to address economic challenges.
Learning Outcomes	Students will • acquire knowledge of economic concepts, enhance analytical skills, • Contribute to informed decision-making for sustainable economic development.
SYLLABUS	
UNIT – I	Economic environment- Meaning, Factors affecting economic environment, Basic issues in Economic Development: Concept and Measures of Development and Underdevelopment, Human Development. Indian Economy at Independence: Composition of National Income and Occupational Structure, The Agrarian scene and Industrial Structure.
UNIT – II	Economic Policies- Agricultural policy, Industrial policy, Commercial Policy, Fiscal Policy Economic Planning- Meaning, Importance. Objectives and Techniques of Planning, NITI Aayog - Structure, objectives and working, Regional disparities, Poverty: meaning, extent, causes and remedial measures.
UNIT – III	Significance Of Agriculture in Indian Economy and New Agriculture Strategy, Agriculture Finance (specially Kisan Credit Card), Nature and Causes of Risk and Uncertainty in Agriculture, Measures to control risk and uncertainty. Agriculture and WTO
UNIT – IV	Foreign Trade: Trends, composition and direction, Causes and effects of persistent deficit in the Balance of Payments, Trade reforms in India, Convertibility of Rupee, Features of New Trade Policy.
UNIT – V	WTO: its organization and functions, WTO and Indian economy, WTO and foreign trade of India, Public Debt in India: Classification, Trends and Management.
Suggested Readings	1. "Indian Economy" by Ramesh Singh 2. "Indian Economy: Performance and Policies" by Uma Kapila 3. "Indian Agriculture: Performance, Growth, and Challenges" by Ramesh Chand 4. "Rural Development: Principles, Policies, and Management" by H.M. Desarda 5. "Indian Agriculture: Perspectives on Policy, Productivity, and Sustainability" by Shashanka Bhide and Ramesh Chand 6. "Foreign Trade Policy and Export Management" by Francis Cherunilam

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

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

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Second Year	
Third Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS6004T
Title of the Course	Cost Accounting – I
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To impart knowledge among students about the concepts of cost and cost accounting and various cost elements and their calculation.
Learning Outcomes	Students will be able to: • Understand the basic concepts of costs and fundamentals of cost accounting. • Equipped with the calculation of cost of material, labour and overhead. • Understand the accounting for employee cost and Overheads. • Understand the basic concept of ABC costing
SYLLABUS	
UNIT-I	Cost Accounting: Meaning, evolution, Nature, Scope and Objectives, Cost Accounting Methods and Techniques, Cost Accounting standard-1 (Revised): Classification of cost
UNIT -II	Accounting for Material: Material Control, Purchase of Material, Valuation of material at the time of receipt and issue as per CAS-6, Material Storage, Inventory Control Techniques: EOQ, Levels, ABC, Inventory Turnover Ratio, Input-Output Ratio. Treatment of material losses: Waste, Scrap, Spoilage and Defective.
UNIT-III	Accounting for Employee Cost: Timekeeping and Time booking, labour turnover, Idle time and overtime, Methods of wage payment and Incentive schemes (Individual and group both).Determination of employee cost as perCAS-7, Treatment of Specific items of employee cost
UNIT-IV	Accounting for Overhead: Meaning, Classification, codification, Accounting for production overhead: Primary and Secondary Distribution, Allocation, Apportionment and Absorption. Accounting of Administration overheads and Selling Overheads, Under and Over absorption of overheads. CAS-3 (Revised 2015): Definition, Principal of measurement and Assignment.
UNIT-V	Methods of Costing: Unit Costing Activity Based Costing: Comparison of ABC and traditional product cost, meaning, stages in ABC, Determination of cost.
Suggested Readings	1. Bhanawat Shurveer S., “Cost Accounting”, R.B.D. Publication, Jaipur-New Delhi 2. Rao, N.S.; Gupta, S.L. and Mundra, M.D.: Cost Accounting (Hindi) Apex Publishing House, Udaipur 3. Arora M. N: Cost Accounting - Principles and Practice; Vikas, New Delhi. 4. Horngren, Charles, Foster and Datar: Cost Accounting -A Managerial Emphasis: Prentice-Hall of India, New Delhi. 5. Jain S.P. and Narang K. L: Cost Accounting; Kalyani, New Delhi. 6. Kaplan R.S. and Atkinson A. A.: Advanced Management Accounting; Prentice

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

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Second Year	
Third Semester	
Subject – Banking and Business Economics	
Code of Course	BBE6002T
Title of the Course	Banking and Insurance
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To understand concepts of development, analyze the banking and insurance.
Learning Outcomes	Students will acquire knowledge of • banking and insurance industry their functioning • key elements of their operations
SYLLABUS	
UNIT – I	Origin of banking Definition and function of banks, banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India, India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.
UNIT – II	Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), e-payments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines
UNIT – III	Loans and Advances Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes of NPA, Impact of NPA on Banking Sector, Insolvency and Banking Code 2016 - Objectives & Features.
UNIT – IV	Concept of Insurance, Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: features, objectives, methods; Bancassurance: features, merits.
UNIT – V	Life and Non-Life Insurance Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Misselling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialisation of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulation
Suggested Readings	1. Bhasin, N. Indian Financial System: Evolution and Present Structure, New Century Publication. 2. Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons. 3. Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House.

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

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Second Year	
Third Semester	
Subject- English	
Code of the Course	
Title of the Course	Communicative English
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 30. The 30 lectures for content delivery and diagnostic assessment, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	- To equip the learner with the basic knowledge of the English Language - To sharpen the learner's communicative skills- Listening, Speaking, Reading, Writing (LSRW) - To combine classroom procedures like individual work, pair work, small group work, and whole class work, to ensure that each student acquires the skills taught
Learning Outcomes	At the end of the course, the learner will be able to: - Ability to Communicate in English - Writing and Speaking correct English - Readiness to take Jobs that require use of English Language
SYLLABUS	
UNIT-I	Introduction Definition of communication; Verbal and Non-Verbal communication; Barriers to communication; Formal and Informal communication
UNIT -II	Active Listening Definition of active Listening; Understanding other Viewpoints; Suspending Judgement; Listening for hidden meaning; Grasping non-verbal signals; Barriers and filters in listening Activities and Tasks: Listening Comprehension; Quizzes
UNIT-III	Fluent Speaking Understanding Formal and Informal styles of Speech; Removing grammatical errors; Learning fluent speaking, using fillers, pauses Personality Building Activities: Extempore, Just-a-Minute(JAM), Debate, Group Discussion
UNIT-IV	Reading and Writing Reading comprehension; Skimming and Scanning Activities: Reading aloud practice; Comprehension passages with focus on Current Affairs, Social issues, Environmental concerns Writing Skills: Paragraph writing; Precis writing; Writing the title/heading; Writing letters/emails (Invitations/Enquiries/Complaints/Thanks and responding to them)
UNIT-V	Grammar in Context Common errors in grammar and Remedial exercises; Homonyms and Homophones; One-word substitution
Suggested Readings	- Allen, Stannard. <i>Living English Structure</i>. 5th edition, Pearson India, 2009. - Bhatia, H.S. and P.S. Bhatia. <i>Spoken and Communicative English</i>. Ramesh Publishing, 2021. - Bhatnagar, R. P., Rajul Bhargava. <i>English for Competitive</i>

	<i>Examinations</i>. Macmillan, 2021. 4. Lee, W.R. <i>English at Home</i>. OUP, 1966. 5. Leech, Geoffrey and Jan, Swartvik. <i>A Communicative Grammar of English</i>. Routledge, 2002. 6. Leech, Geoffrey, Margaret Deucher and Robert, Hoogenarad. <i>English Grammar for Today</i>. Springer, 1982. 7. Mittens et al. <i>Attitude of English Uses</i>. OUP, 1970. 8. Quirk, Randolph & Sidney Greenbaum. <i>A University Grammar of English</i>. ELBS, 1973. 9. Sharma, R.C. and Krishna Mohan. <i>Business Correspondence & Report Writing</i>. McGraw Hill, 2017. 10. Shreedharan, Josh. <i>The Four Skills for Communication</i>. Cambridge UP, 2014. 11. Suresh Kumar, E. and P. Sreehari. <i>Communicative English</i>. Orient Blackswan, 2007. 12. Thomson & Martinet. <i>Practical English Grammar</i>. OUP, 1997. 13. Tickoo C. & Sasikumar. <i>Writing with a Purpose</i>. OUP, 1997
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B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS6005T
Title of the Course	Income Tax – I
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To develop the understanding of basic provisions of Income Tax Act, 1961 relating to different heads of income.
Learning Outcomes	Students will be able to: 1. Understand the basics of income tax. 2. They will be able to determine residential status of an assessee and 3. Compute income under the heads Salaries, House Property, Other Sources and Capital Gains.
SYLLABUS	
UNIT-I	Basic Concepts of Income Tax Law: Definitions – Previous Year, Assessment Year, Assessee, Person, Gross Total Income, Agricultural Income, Income.
	Residential Status and Scope of Tax: Determination of the residential status of different persons and the scope of income to be included in their total income based on residential status.
UNIT -II	Head of Income: Computation of Income under the head Salaries
UNIT-III	Head of Income: Computation of Taxable Income under the head Income from House Property
UNIT-IV	Head of Income: Profits and gains of Business or Profession including Depreciation
UNIT-V	Head of Income: Computation of Taxable income under the head Capital gains and Income from other sources
Suggested Readings	1. Income Tax Act 2. Income Tax Rules. 3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English) 4. Patel & Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English) 5. Singhania, Vinod K.: Student guide to Income Tax. 6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications
Suggested E-resources	• http://www.incometaxindia.gov.in • https://incometaxindiaefiling.gov.in • https://www.icai.org/post.html?post_id=17878 • https://www.icsi.edu/media/webmodules/TLP.pdf

Notes	1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to academic session shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made. 2. Current Financial Year shall be Previous Year for even semesters and Assessment Year for odd semesters. 3. At least 50% weightage shall be given in examination for numerical problems.
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B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Second Year	
Fourth Semester	
Subject- Banking and Business Economics	
Code of the Course	BBE6003T
Title of the Course	Macro Economics
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Baking & Business Economics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	10+2
Co-requisites	None
Objectives of the Course	To provide understanding of macroeconomics and its scope, types, limitations, and national income concepts.
Learning Outcomes	Students will gain knowledge of • key macroeconomic concepts including national income measurement, • theories of employment and income, monetary and fiscal policy, investment multiplier, trade cycles • economic growth and development.
SYLLABUS	
UNIT-I	Nature and importance of Macro Economics: Meaning & Definition Scope, Types/ or Forms, Limitations and Problems, Difference between Micro and Macro Economics.
UNIT-II	National Income- Concept, Components, GNP, NNP, NP, PP, DP and Per capita Income, Methods of Measurements, National income and Economic welfare.
UNIT-III	Theory of Employment and Income- Classical theory and Keynesian theory, Comparison of Classical and Keynesian Models- Consumption Function- Average and Marginal Propensity to Consume, Factor Influencing Consumption Expenditure.
UNIT-IV	An overview of Inflation and Deflation- Meaning, Types and Causes, Philips curve Effects and measures to control Inflation in India Monetary policy, Fiscal policy.
UNIT-V	Investment Multiplier – Meaning, Process, Types, Assumptions Criticisms of concept of Multiplier Trade Cycle- Nature and Features. Keynes and Hicks Theory. Measures to Control Trade Cycle. Concept of Economics Growth and Economics Development.
Suggested Readings	1. Macroeconomics: Theory, Policy, and Indian Experience" by S.P. Gupta (Publisher: Vikas Publishing House) 2. Macroeconomics: Theory and Applications" by M.C. Vaish (Publisher: Vikas Publishing House) 3. Indian Economy: Performance and Policies" by Uma Kapila (Publisher: Academic Foundation) 4. Modern Macroeconomics" by K. K. Dewett and M. H. Navalur (Publisher: S. Chand & Company Ltd.)

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

Suggested Readings	1.K.S. Chandrasekar, Marketing Management Text And Cases, Tata McGraw-Hill Publication, New Delhi.2010 2.Govindarajan, Marketing Management Concepts, Cases, Challenges and Trends, Prentice Hall of India, New Delhi. 2009 3.Philip Kotler, Marketing Management- Analysis Planning and Control, Prentice Hall of India, New Delhi, 4.Ramaswamy. V S & Namakumari. S, Marketing Management-Planning Implementation and Control, Macmillan Business Books, New Delhi, 2002,
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B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	SEC6300P
Title of the Course	Practical MS Excel (for regular students only)
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Familiar with the basic computer operations
Co-requisites	None
Objectives of the Course	To enhance the skills in the students in order to well verse with MS Excel so that business problems may be solved with the help of MS excel.
Learning Outcomes	Students will be able to: • Enter and edit data in Excel, • Modify a worksheet and workbook, work with cell references and • Learn to use functions and formulas.
SYLLABUS	
UNIT-I	MS-Excel: - Features, component, worksheet, workbook, Insert delete row and column, formatting the cell and sheet, working with formula, creating graph and chart, using various types of function, filter.
UNIT -II	Data Linking: Understanding Data Linking, Linking between Worksheets, Linking between Workbooks, Updating Links Between Workbooks.
UNIT-III	Reference Function: Understanding Reference Functions, Using ROW and ROWS, Using COLUMN and COLUMNS, Using ADDRESS, Using INDIRECT, Using OFFSET.
UNIT-IV	Lookup Function: Understanding Data Lookup Functions, Using CHOOSE, Using VLOOKUP, Using VLOOKUP For Exact Matches, Using HLOOKUP, Using INDEX, Using MATCH
UNIT-V	Data Consolidation: Understanding Data Consolidation, Consolidating with Identical Layouts, Creating a Linked Consolidation, Consolidating from Different Layouts, and Consolidating Data Using the SUM Function.
Suggested Readings	1. Alexander, M., Kusleika, R. and Walkenbach, J. Microsoft Excel 2019 BIBLE
Suggested E-resources	https://www.youtube.com/watch?v=-ujVQzTxSg&list=PLWPirh4EWFpEpO6NjjWLbKSCb-wx3hMql https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf
Notes	1. Examination of this paper shall comprise only computer based practical. 2. This practical course shall be taught through MS-Excel. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

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

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

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

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

Notes	1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to academic session shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made. 2. Current Financial Year shall be Previous Year for even semesters and Assessment Year for odd semesters. 3. At least 50% weightage shall be given in examination for numerical problems.
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B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Fifth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7101T
Title of the Course	Corporate Accounting - I
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Accounting of 12 th Standard
Co-requisites	None
Objectives of the Course	To develop understanding of accounting treatment of Indian corporate entities with reference to prevailing act, standards and rules.
Learning Outcomes	Students will be able to: • Prepare final accounts of a company • Calculate earnings per share and • Make valuation of shares and goodwill.
SYLLABUS	
UNIT-I	Company Accounts: Redemption of Preference shares and Redemption of Debentures
UNIT -II	Accounting for share-based payment: Meaning of employee's stock option plans, terminologies, Companies (share Capital and Debentures) Rules 2014 and accounting entries. Accounting for Bonus issue and right issue
UNIT-III	AS 20- Earning Per Share: Objective, scope, Measurement of basic and diluted EPS, Restatement and Comparison of AS-20 with Ind-As-33, Divisible profits
UNIT-IV	Final Accounts of Companies: Performa of Financial Statements under Companies (Accounting Standard) Rules 2006 and Companies (Indian Accounting Standards) Rules 2015. Preparation of statement of profit and loss and Balance sheet of corporate entities, computation of managerial remuneration
UNIT-V	Valuation of Goodwill and Shares: Meaning and different methods for calculation of goodwill and shares.
Suggested Readings	1. Gupta, R.L., Radhaswamy M., Company Accounts, Sultan Chand and Sons, New Delhi. 2. Jain S.P. & Narang K.L., Advanced Accountancy Corporate Accounting Volume-1I, Kalyani Publishers, Ludhiana. 3. Maheshwari, S.N., Corporate Accounting. Vikas Publishing House, New Delhi. 4. Monga, J.R., Ahuja, Girish and Sehgal, Ashok, Financial Accounting: Mayur Paper Backs, Noida. 5. Shukla, M.C., Grewal, T.S. and Gupta, S.C., Advanced Accounts. S. Chand & Co., New Delhi. 6. Khandelwal, M.C., Higher Accounting (Hindi). Ramesh Book Depot, Jaipur.
Suggested E-resources	• https://www.icai.org/post.html?post_id=12433 • https://www.icsi.edu/media/webmodules/02122021_Final_CMA.pdf
Notes	At least 50% weightage shall be given in examination for numerical problems.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Fifth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7102T
Title of the Course	Cost Accounting –II
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of cost accounting, cost elements and cost sheet.
Co-requisites	None
Objectives of the Course	To develop an understanding of the basic concepts, methods and techniques of cost accounting to determine total cost and price for products and services and controlling the cost.
Learning Outcomes	Students will have the knowledge of: • Different methods and techniques of costing • Maintaining cost records.
SYLLABUS	
UNIT-I	Cost Records: Integral and Non-integral system; Reconciliation of cost and financial accounts.
UNIT -II	Methods of Costing: Job, Batch and Contract Costing, Operating Costing.
UNIT-III	Methods of Costing: Process Costing: Simple accounts including inter process profits, Process account with Joint and By-Products and Work in Progress.
UNIT-IV	Standard Costing: Meaning, Types of Standards, setting standards, Calculation and Analysis of Cost Variances: Material, Labour and Overheads.
UNIT-V	Marginal Costing: Meaning, Comparison of Marginal Costing and Absorption Costing, Concept of BEP, Contribution, Margin of Safety, Profit Volume Ratio, Angle of Incidence, Operating Leverage
Suggested Readings	1. Bhanawat Shurveer S., “Cost Accounting”, R.B.D. Publication, Jaipur-New Delhi 2. Rao, N.S.; Gupta, S.L. and Mundra, M.D.: Cost Accounting (Hindi) Apex Publishing House, Udaipur 3. Arora M. N: Cost Accounting - Principles and Practice; Vikas, New Delhi. 4. Horngren, Charles, Foster and Datar: Cost Accounting -A Managerial Emphasis: Prentice-Hall of India, New Delhi. 5. Jain S.P. and Narang K. L: Cost Accounting; Kalyani, New Delhi. 6. Kaplan R.S. and Atkinson A. A.: Advanced Management Accounting; Prentice India International. 7. Khan, M.Y. and Jain, P.K.: Management Accounting. Tata McGraw Hill. 8. Maheshwari, S.N.: Advanced Problems and Solutions in Cost Accounting. Sultan Chand, New Delhi. 9. Tulsian, P.C.: Practical Costing. Vikas, New Delhi 10. Van Home J.C.: Financial Management and policy, Prentice Hall of India, New Delhi
Suggested E-resources	• https://www.icai.org/post/study-material-nset
Notes	1. If either new cost accounting standard (CAS) or revision to CAS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new

	developments. 2. At least 50% weightage shall be given in the examination for numerical problems.
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B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Fifth Semester	
Subject- Banking & Business Economics	
Code of the Course	BBE7100T
Title of the Course	Financial Management
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Banking & Business Economics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	10+2
Co-requisites	None
Objectives of the Course	The objective of the subject of Financial Management is to provide students with a comprehensive understanding of financial principles and practices.
Learning Outcomes	The outcome of the subject is to • provide the ability to analyze financial decisions, evaluate investments, make informed capital structure decisions, effectively manage working capital, contributing to organizational financial success and sustainability.
SYLLABUS	
UNIT-I	Meaning and concept of Financial Management; Traditional and Modern Approach, Finance Functions-Types, Functions of Finance Executive in An Organization, Objectives of Financial Management.
UNIT-II	Capital Budgeting- Importance, Techniques of Capital Budgeting, Discounted and Non- Discounted Methods, Choice of Methods, Capital Retaining, Risk Evolution and Sensitivity Analysis.
UNIT –II	Capital structure concept, financial structure, Optimal Capital Structure, Determinants, Theories of Capital Structure and Valuation. Leverages- Financial and Operating – EBIT- EPS Analysis.
UNIT-IV	Dividend policy- Types, Types and Legal Provision of Dividend, Theories of Dividend Policy, Walter, Gordon Models and Hypothesis- Their Impact on Value of Firm, Bonus Shares, Split of Shares
UNIT-III	Working Capital Planning and Management: Banking Norms and Macro Approach, Management of Cash, Receivables and Inventories.
Suggested Readings	1. "Financial Management: Theory and Practice" by Prasanna Chandra (McGraw Hill Education) 2. "Financial Management" by I.M. Pandey (Vikas Publishing House) 3. "Financial Management and Policy" by James C. Van Horne (Pearson Education) 4. "Financial Management: Principles and Practice" by M.Y. Khan and P.K. Jain (McGraw Hill Education) 5. "Financial Management: Concepts, Analysis, and Applications" by B.B. Verma and H.L. Maheshwari (Sultan Chand & Sons) 6. "Financial Management: Text, Problems, and Cases" by Ravi M. Kishore (Taxmann Publications)

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Fifth Semester	
Subject: Banking and Business Economics	
Code of the Course	BBE7101T
Title of the Course	Financial Market Operations
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Baking & Business Economics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	10+2
Co-requisites	None
Objectives of the Course	To gain a comprehensive understanding of the Indian financial system, including the money market, capital market, stock exchanges, securities regulations, and financial services.
Learning Outcomes	Students will develop knowledge about the • Composition, structure, and functioning of the Indian money market, capital market, and stock exchanges. • The various financial instruments, institutions, and regulatory frameworks in these markets.
SYLLABUS	
UNIT-I	Indian money market: Composition, Structure – Acceptance houses, Discount houses and call money markets; Defects of Indian money market and suggestions for removing them; Recent trends in Indian money market.
UNIT –II	Capital Market: Institutions and instruments. Difference between money and capital market and relationship between them. Stock Trading, Future and Options. Security Market: New issue market, secondary market. Functions and role of Stock Exchange; Listing procedure and legal requirements; Public issue –pricing and marketing.
UNIT –III	Stock Exchanges: Functions of Stock Exchanges: Brokers, Sub – Brokers, market makers, jobbers, Portfolio consultants, Institutional investors and NRIs. National Stock Exchange and Over the Counter Exchanges.
UNIT –IV	Securities Contract and Regulation Act: Main provisions. Investors protection: Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts.
UNIT –V	Financial Services: Merchant banking – Functions and role; SEBI guidelines; Credit rating – concept, functions and type. Credit Rating in India.
Suggested Readings	1. Money, Banking, and International Trade by M.L. Seth (S. Chand Publishing) 2. Indian Financial System by M.Y. Khan and P.K. Jain (Tata McGraw-Hill) 3. Indian Financial System: Institutions, Markets, Services, and Regulations by Bharti V. Pathak (Pearson Education) 4. Indian Financial System: Theory and Practice by H.R. Machiraju (Vikas Publishing House) 5. Indian Money and Capital Markets: An Introduction by R. Venkata Subramani (New Age International Publishers) 6. Indian Capital Markets: Practices and Procedures by P.L. Gai (Vikas Publishing House) 7. “Money and Financial System” by Prof. Mukesh Mathur (Himanshu Publications)

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

	3. "Information Technology Law and Practice" by Vakul Sharma (Taxmann Publications) 4. "Cyber Crimes: Law and Practice" by B.N. Srikrishna and Arvind Mediratta (LexisNexis) 5. "Information Technology Law in India" by Rodney D. Ryder (Universal Law Publishing) 6. "Cyber Law: Indian and International Perspectives" by Ashok Kumar Panda (PHI Learning)
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B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Fifth Semester	
Subject: Business Administration	
Code of Course	BDM7100T
Title of the Course	Human Resource Management
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To facilitate the students to know about the importance of Human Resources And to make the students to understand the various aspects of the Human Resources Management.
Learning Outcomes	After completing the program, students will be able to: • To develop the understanding of the concept of human resource management and to understand its relevance in organizations. • To analyse the strategic issues and strategies required to select and develop manpower resources. • Analyze the key issues related to administering the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics, and training
SYLLABUS	
UNIT – I	Human Resource Management- Concept, Nature, Significance and functions; Role of HR manager in the organization. Human Resource Planning- Meaning, importance, Process, Problems, Requisites for successful HRP.
UNIT – II	Recruitment – Meaning and sources – internal and external. Selection – Meaning and process. Placement – meaning and need. Job analysis- Job description, Job specification; Job designing techniques– job rotation, job enlargement, job enrichment, job simplification
UNIT – III	Training – Meaning, Process, Traditional and Modern methods. Management Development- Meaning, Methods, differences between Training & Development Performance Appraisal- Meaning, Need, Process, Methods
UNIT – IV	Human Resource Information System- Meaning, objective and Steps in development; HR Analytics – meaning, HR Audit – Meaning, objectives and areas.
UNIT – V	Recent Trends in HRM- Employee Engagement, Talent Management, Diversity at Workplace, Mergers & Acquisition in HRM.
Suggested Readings	1. Rao, V S P, Human Resource Management, Excel Books 2. Ashwathappa, Human Resource Management, Himalaya Publishing House 3. Garry Deseler, Human Resource Management, Prentice Hall 4. Prasad, L M, Human Resource Management, Sultan Chand & Sons 5. Tripathi, Human Resource Management, Prentice Hall 6. Sundar & Srinivasan, Essentials of Human Resource Management, Vijay Nicole Imprints Pvt. Ltd. Chennai

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

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

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

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

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

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

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7103T
Title of the Course	Goods and Services Tax
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To develop an understanding of provisions of Goods and Services Act, 2017 and applying the same in real world of Business.
Learning Outcomes	Student will be able to: • Develop the understanding of provisions of Goods and Services Act, 2017. • Understand the terminology of GST. • Applying the same in real world of Business. • Understand the procedure of assessment and audit.
SYLLABUS	
UNIT-I	Concept and features: Concept and features of indirect taxes; Principal indirect taxes levied in India; GST Laws: An introduction including Constitutional aspects. Definitions of terms used in GST.
UNIT -II	Levy and collection: Levy and collection of CGST and IGST; Application of CGST/IGST law; Taxable event under GST- Supply and its meaning and scope, including composite and mixed supplies; charge of tax including reverse charge; Exemption from GST; Composition levy.
UNIT-III	Registration under GST law: Concept of taxable person; person liable for registration; compulsory registration in certain cases; persons not liable for registration; procedure for registration; amendment of registration; cancellation or suspension of registration and revocation of cancellation
	Place of supply: Place of supply of goods; place of supply of services.
UNIT-IV	Tax invoice; Credit and Debit notes: Tax invoice; credit and debit notes; prohibition of unauthorized collection of tax; amount of tax to be indicated in tax invoice and other documents
	Returns under GST: Furnishing details of outward supplies; furnishing details of inward supplies; furnishing of returns; default/delay in furnishing return; Goods and Services Tax practitioners; information return
UNIT-V	Account and Records; Electronic way bill: Account and other records; period of retention of accounts; electronic way bill
	Assessment and Audit: Self-assessment; provisional assessment; scrutiny of returns; assessment of non-filers of returns; assessment of unregistered persons; summary assessment in certain special cases; audit by tax authorities; special audit

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

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7103P
Title of the Course	Goods and Services Tax Lab (for regular students only)
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Theoretical knowledge of GST act 2017
Co-requisites	None
Objectives of the Course	To develop the skill for implementing the provisions of Goods and Services Act on software in order to solve the real life business problems relating to GST and enable them to file GST return on online mode.
Learning Outcomes	Students will be able to • Understand the practical problems that arise while filling GST returns and solve them. • File the GST return easily. • This course has direct link to employability.
SYLLABUS	
UNIT-I	Format of Invoice, Levy and Collection of Tax, Time and Value of Supply, Online registration process
UNIT -II	Outward supply, Inward supply, Determination of GST liability, E-Way Bill
UNIT-III	Annual Return for composition dealer, TDS return and certificate
UNIT-IV	Annual Return for normal dealer
UNIT-V	Adjustment of Electronic Cash and Credit Ledger Balances in CGST, SGST, UTGST and IGST liability
Suggested Readings	1. CGST Act and Rules 2017. 2. Custom Act 1962 and Rules. 3. Commercial's GST, Commercial Law Publisher (India) Pvt Ltd, New Delhi. 4. Datey V.S., GST Ready Reckoner, Taxman Publication, New Delhi. 5. Goel, Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd. New Delhi. 6. Patel, Chaudhary, Indirect Taxes, Chaudhary Publication, Jaipur. 7. Shah C.K., Mangal S.K., Kaduniya Hemant, Goods and Services Tax, RBD publishing, Jaipur.
Suggested E-resources	• www.gst.gov.in • https://www.gstindiaonline.com/
Notes	1. Practical's of this paper shall be taught using offline utilities and Govt. official website. 2. Examination of this paper shall comprise only computer based practical. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7104T
Title of the Course	Auditing (for non-collegiate students only)
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Prerequisites	Basic knowledge of items of financial statements.
Co-requisites	None
Objectives of the Course	To develop understanding of the concepts in the auditing, auditing procedures and acquire the ability to apply the same in while conducting practical audit.
Learning Outcomes	The students will be able to: • Understand the basic concepts and procedure of auditing. • They will have deeper knowledge about vouching, verification, audit of items of financial statements and audit reports. • Understand the role and qualification of a company auditor. • Understand the types of Audit report.
SYLLABUS	
UNIT-I	Introduction: Meaning of Auditing, Objective, Importance, Types of Audits and Limitation of Auditing. Standards on Auditing issued by ICAI: Process of issuing audit standards by Auditing and Assurance Standard Board (AASB) of the ICAI.
UNIT -II	Audit Planning (SA-300) and Audit Programme: Develop an audit plan and programme, role of Audit Note Book, Working Paper (SA230-Documentation) and evaluation of Audit Evidence (SA-500), Difference Between Routine Checking and Test Checking.
UNIT-III	Internal control: Meaning, objective of internal control, Internal Audit V/s internal checking system, techniques of internal control and limitations of internal control system. Vouching and Verification: Meaning of vouching, its objective, role of vouching in auditing, steps in vouching process and verification of Assets and liabilities.
UNIT-IV	Auditor of Companies: Qualification and Disqualification, Appointment, Right and Duties, Removal of Auditor and Liabilities of Auditor (Section 139 to 145 of Companies Act 2013).
UNIT-V	Audit of Items of Financial Statements: Depreciation, Interest Income and expenses, dividend Income, Travelling Expenses, Repair to building and Machinery, Share capital, Reserve and surplus, long term borrowings, Trade payable, current liabilities, plant and equipment, furniture and fixtures, loan and advances, contingent liabilities Special Audits: Banking Companies, Educational, Non Profit Institutions and Insurance Companies. Audit report (SA-700): forming an opinion on the financial statements, Auditor's report-basic element, Types of modified opinion, when a modification is required, qualified, adverse, disclaimer of opinion.

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

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7105T
Title of the Course	Corporate Accounting- II
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Prerequisites	Accounting of 12 th Standard
Co-requisites	None
Objectives of the Course	The course aims to help students acquire advanced knowledge of corporate accounting systems and also create an awareness in the students about Corporate Financial Reporting.
Learning Outcomes	After completion of the course, Students will be able to: • Understand the process of Internal reconstruction • Comprehend the different methods of Amalgamation and Acquisition of Companies • Understand the process of Liquidation of Companies in India • Learn the valuation corporate Securities. • Know the about of Corporate Financial Reporting
SYLLABUS	
UNIT-I	Internal Reconstruction of Companies: Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013)
UNIT -II	Amalgamation and Acquisition of Companies: Meaning of Amalgamation and Acquisition Types of Amalgamation –Methods of Calculation of Purchase Consideration (IND AS - 103), Accounting for Amalgamation (Problems under purchase method only) –Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013)
UNIT-III	Liquidation of Companies: Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on the preparation of the Liquidator's Final Statement of Account
UNIT-IV	Valuation of Corporate Securities: Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Per Share Method, Fair Value of shares. Valuation of Preference Shares – Valuation of Debentures
UNIT-V	Corporate Financial Reporting: Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of the report of the Board of Directors; XBRL Reporting. Drafting of Notes to Accounts. Segment Reporting as per AS - 17, Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting.

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

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7105P
Title of the Course	Business Statistics Lab - II (for regular students only)
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Theoretical knowledge of Business Statistics
Co-requisites	Basic Computer and MS Excel Knowledge
Objectives of the Course	To develop analytical and interpretations skills in students in order to understand the Application of computer in statistics.
Learning Outcomes	Students will be able to: • Calculate index number, components of time series using MS Excel • Prepare questionnaire for research purpose.
SYLLABUS	
UNIT-I	Index Number in MS Excel – Construction of Index Number by various methods, test of adequacy, Base Shifting, Splicing and Deflating.
UNIT -II	Time Series in MS Excel: Decomposition: Additive and Multiplicative Models, Measurement of Secular Trend, conversion of trend equation, and Measurement of Seasonal Variations.
UNIT-III	Statistical Quality Control: Basic Concepts, Creating various control charts, interpretation.
UNIT-IV	Questionnaire Design: Developing a questionnaire, various methods, understanding Google Forms, Preparation and visualization of Google Form Data.
UNIT-V	Statistical Decision Theory in MS Excel
Suggested Readings	1. Bhanawat Shurveer S., Business Statistics (English), R.B.D. Publication, Jaipur- NewDelhi. 2. BhanawatShurveerS., PiparaDilipandVardiaShilpa: BusinessStatistics(Hindi), R.B.D.Publication, Jaipur-NewDelhi. 3. Gupta, B.N. Statistics(Hindi), SBID Publication, NaiSarak, Delhi. 4. Gupta, S.P.: Statistical Methods, SultanChand&Sons, NewDelhi. 5. Gupta, S.C. Fundamentals of Statistics, Himalaya Publishing House, Mumbai. 6. Hooda, R.P., Statistics for Business and Economics; Macmillan, NewDelhi. 7. Lewin and Rubin, Statistics for Management. Prentice Hall of India NewDelhi. 8. Sancheti D.C., Kapoor V.K., Fundamentals of Business and Economic Statistics, SultanChand and Sons, NewDelhi.
Suggested E-resources	• https://www.icai.org/post.html?post_id=17790 • https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf
Notes	1. Examination of this paper shall comprise only computer based practical. 2. This practical course shall be taught through MS-Excel. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7104T
Title of the Course	Auditing (for non-collegiate students only)
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Prerequisites	Basic knowledge of items of financial statements.
Co-requisites	None
Objectives of the Course	To develop understanding of the concepts in the auditing, auditing procedures and acquire the ability to apply the same in while conducting practical audit.
Learning Outcomes	The students will be able to: • Understand the basic concepts and procedure of auditing. • They will have deeper knowledge about vouching, verification, audit of items of financial statements and audit reports. • Understand the role and qualification of a company auditor. • Understand the types of Audit report.
SYLLABUS	
UNIT-I	Introduction: Meaning of Auditing, Objective, Importance, Types of Audits and Limitation of Auditing. Standards on Auditing issued by ICAI: Process of issuing audit standards by Auditing and Assurance Standard Board (AASB) of the ICAI.
UNIT -II	Audit Planning (SA-300) and Audit Programme: Develop an audit plan and programme, role of Audit Note Book, Working Paper (SA230-Documentation) and evaluation of Audit Evidence (SA-500), Difference Between Routine Checking and Test Checking.
UNIT-III	Internal control: Meaning, objective of internal control, Internal Audit V/s internal checking system, techniques of internal control and limitations of internal control system. Vouching and Verification: Meaning of vouching, its objective, role of vouching in auditing, steps in vouching process and verification of Assets and liabilities.
UNIT-IV	Auditor of Companies: Qualification and Disqualification, Appointment, Right and Duties, Removal of Auditor and Liabilities of Auditor (Section 139 to 145 of Companies Act 2013).
UNIT-V	Audit of Items of Financial Statements: Depreciation, Interest Income and expenses, dividend Income, Travelling Expenses, Repair to building and Machinery, Share capital, Reserve and surplus, long term borrowings, Trade payable, current liabilities, plant and equipment, furniture and fixtures, loan and advances, contingent liabilities Special Audits: Banking Companies, Educational, Non Profit Institutions and Insurance Companies. Audit report (SA-700): forming an opinion on the financial statements, Auditor's report-basic element, Types of modified opinion, when a modification is required, qualified, adverse, disclaimer of opinion.

Suggested Readings	13. Jain, Khandelwal: Auditing (Hindi), Ramesh Book Depot, Jaipur. 14. Jagdish Prasad: Auditing (Hindi) 15. Jain, Khandelwal and Pareek, Auditing-principals and practice. RBD Publication, Jaipur. 16. Gupta, Kamal: Contemporary Auditing, Tata McGraw Hill, New Delhi. 17. Pagare, Dinkar: Principles and Practice of Auditing, Sultan Chand, New Delhi. 18. Sharma, T.R.: Auditing Principles and Problems, SahityaBhawan, Agra. 19. Shukla, S.M.: Auditing (Hindi) 20. Tandon, B.N.: Principles of Auditing, S. Chand & Co., New Delhi. 21. Basu Sanjib Kumar., Auditing and Assurance, Pearson Education India Bengaluru. 22. Gupta Kamal, Practical Auditing, Tata McGraw Hill, India. 23. Jha Aruna, Auditing and Corporate Governance, Taxmann Publications, New Delhi. 24. Tandon B.N., Practical Auditing S. Chand & Co. Ltd., New Delhi.
Suggested E-resources	• https://www.icai.org/post.html?post_id=17768 • https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7106T
Title of the Course	Management Accounting
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, and subject/class activity, problem solving.
Prerequisites	Basics of Financial and Cost Accounting
Co-requisites	None
Objectives of the Course	To develop skills in students in order to apply the financial and cost accounting principles in decision making of any business entity.
Learning Outcomes	Students will be able to: 1. Calculate various ratios, 2. Understand management accounting techniques for the analysis, 3. Interpret the financial statements for managerial decision making.
SYLLABUS	
UNIT-I	Management Accounting: Meaning, importance, scope, Difference between Financial Accounting and Cost Accounting, Management Accounting Functions, Role of Management Accountants.
	Financial Statements Analysis: Meaning, Objective, Types, Importance, limitations, Techniques: Comparative statement, Common-size Statement, Trend Analysis
UNIT -II	Ratio Analysis: Meaning, uses, significance and limitations, Forms, Classification, Calculation and Interpretation of Financial Ratios, Du-Pont control chart.
	Performance Measurement: Balance Score Card.
UNIT-III	Cash Flow Statement: understanding of AS-3 and IndAS-7, Preparation of Cash Flow Statement as per AS-3 (Revised)..
	Economic Value Added: Meaning, Calculation and Interpretation
UNIT-IV	Budgetary Control: Meaning, Essentials of Effective System in budgetary control, Types of Budgets, Preparation of Sales Budget, Production Budget, Cash Budget, and Flexible Budgets.
	Zero Base Budgeting: meaning, Features, Steps, Components and benefits. Programme budgeting and Performance budgeting
UNIT-V	Marginal Costing Based Decision Making: Cost-volume-profit Analysis, Product mix in case of Key Factor, Make or Buy Decision, Selection of Profitable Mix, Export versus local sales, shutdown or continue decision
	Value Added Statement: Meaning and Definition, Preparation of Value-Added Statement, Calculation of Value-Added Ratios and Interpretation.
Suggested Readings	1. Anthony, R.N., Management Accounting, (D.B. Taraporewala & Sons Pvt. Ltd., Mumbai). 2. Khan, M. Y. & Jain P. K., Management Accounting, Tata McGraw Hill 3. Hingorani, N.L., Ramanathan & Grewal, T. S., Management Accounting Sultan Chand & Sons, Delhi. 4. John Dearden & Bhattacharya, Management Accounting Vikas Publishing House, New Delhi. 5. Kaplan, Robert S. and Atkinson, Anthony A., Advanced Management Accounting, Pearson

	nEducation Asia. 6. Manmohan&Sinha, Management Accounting, Sahitya Bhawan, Agra.
Suggested E-resources	• https://www.icaai.org/post.html?post_id=17759 • https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P12_new.pdf • https://www.icsi.edu/docs/webmodules/Publications/2.%20CMA-Executive.pdf
Notes	Atleast 50% weightages shall be given in examination for numerical problems

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

Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7104T
Title of the Course	Auditing (for non-collegiate students only)
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Prerequisites	Basic knowledge of items of financial statements.
Co-requisites	None
Objectives of the Course	To develop understanding of the concepts in the auditing, auditing procedures and acquire the ability to apply the same in while conducting practical audit.
Learning Outcomes	The students will be able to: • Understand the basic concepts and procedure of auditing. • They will have deeper knowledge about vouching, verification, audit of items of financial statements and audit reports. • Understand the role and qualification of a company auditor. • Understand the types of Audit report.
SYLLABUS	
UNIT-I	Introduction: Meaning of Auditing, Objective, Importance, Types of Audits and Limitation of Auditing. Standards on Auditing issued by ICAI: Process of issuing audit standards by Auditing and Assurance Standard Board (AASB) of the ICAI.
UNIT -II	Audit Planning (SA-300) and Audit Programme: Develop an audit plan and programme, role of Audit Note Book, Working Paper (SA230-Documentation) and evaluation of Audit Evidence (SA-500), Difference Between Routine Checking and Test Checking.
UNIT-III	Internal control: Meaning, objective of internal control, Internal Audit V/s internal checking system, techniques of internal control and limitations of internal control system. Vouching and Verification: Meaning of vouching, its objective, role of vouching in auditing, steps in vouching process and verification of Assets and liabilities.
UNIT-IV	Auditor of Companies: Qualification and Disqualification, Appointment, Right and Duties, Removal of Auditor and Liabilities of Auditor (Section 139 to 145 of Companies Act 2013).
UNIT-V	Audit of Items of Financial Statements: Depreciation, Interest Income and expenses, dividend Income, Travelling Expenses, Repair to building and Machinery, Share capital, Reserve and surplus, long term borrowings, Trade payable, current liabilities, plant and equipment, furniture and fixtures, loan and advances, contingent liabilities Special Audits: Banking Companies, Educational, Non Profit Institutions and Insurance Companies. Audit report (SA-700): forming an opinion on the financial statements, Auditor's report-basic element, Types of modified opinion, when a modification is required, qualified, adverse, disclaimer of opinion.
Suggested Readings	1. Jain, Khandelwal: Auditing (Hindi), Ramesh Book Depot, Jaipur. 2. Jagdish Prasad: Auditing (Hindi)

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

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

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

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

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Sixth Semester	
Subject: Business Administration	
Code of Course	BDM7103T
Title of the Course	Fundamentals of Entrepreneurship
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To provide exposure to the student to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.
Learning Outcomes	After completion of the course, the students will be able to • Define basic terms and economic importance of entrepreneurship. • identify the elements of success of entrepreneurial venture. • inculcate entrepreneurial and skills among them and understand the process to select new business idea.
SYLLABUS	
UNIT – I	Introduction: The Entrepreneur; definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of Socio-economic environment; Characteristics of entrepreneur; Leadership; Risk taking; Decision making and business planning.
UNIT – II	Promotion of Venture Types of venture; Opportunities analysis: External Environmental Analysis - economic, social, technological; Competitive factors: Legal requirements for establishment of a new unit; Raising of funds; Venture capital sources and documentation required.
UNIT – III	Entrepreneurial Behaviour: Entrepreneurial behaviour and Psycho-Theories; Innovation and Entrepreneur; social responsibility.
UNIT – IV	Entrepreneurial Development Programs EDPs , their role, relevance and achievements; Role of Government in organizing EDPs; Critical Evaluation.
UNIT – V	Role of Entrepreneur: Role of entrepreneur in economic growth as an evaluator; generation of employment opportunities; Complimenting and supplementing economic growth: Bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution; Forex Earnings: Augmenting and meeting local demand.
Suggested Readings	1. Tendon, C: Environment and Entrepreneur; Clough Publications, Allahabad. 2. Sinner A David: Entrepreneurial Megabooks; John Wiley and Sons, New York. 3. Srivastava S.B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand & Sons, New Delhi. 4. Prasanna Chandra: Protect Preparation, Appraisal, Implementation; Tata McGraw Hill. New Delhi. 5. Paudey L.M: Venture Capital - The Indian Experience; Prentice Hall of India, New Delhi.

	6. Holt: Entrepreneurship-New Venture Creation; Prentice Hall of India New Delhi.
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B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject: Business Administration	
Code of Course	BDM7104T
Title of the Course	BUSINESS ETHICS & CORPORATE GOVERNANCE
Qualification Level of the Course	NHEQF Level 5.5
Credit of the course	6
Type of the course	Discipline Specific Elective (DSE) in Business Administration
Prerequisites	None
Co-requisites	None
Objectives of the course	The main purpose of this course in Business Ethics & Corporate Governance is to introduce students to and equip them with required values and ethics to manage business and non-business organizations ethically and for betterment of the society.
Learning outcomes	- Students will understand the basic concepts and terminology used in Business Ethics & Corporate Governance. - Students will understand the Indian way of managing business and management. - Students will understand various corporate governance practices required to run a business morally and sustainably.
UNIT – I	Ethics and Business Ethics, Values and Ethics, Ethical Corporate Behaviour: Its Development, Ethical Leadership
UNIT – II	Ethical Decision-making, Ethical Dilemmas in Organization, Leadership and management lessons from Indian scriptures i.e. Upanishads, Mahabharat, Ramayan, Shrimadbhagwadgita.
UNIT – III	Meaning, Features of good corporate governance, Factors influencing corporate governance, Corporate governance in India, Amendments to Corporate Governance.
UNIT – IV	CSR- Concept and initiatives in India Corporate Social Reporting, Corporate Governance and the Role of Board of Directors (BOD)
UNIT – V	Ethical issues of Corporate Governance, Factors influencing Corporate Governance, Models of Corporate Governance (Anglo American, Japanese, German& Indian), Theories of Corporate Governance.
Suggested Reading	1. A.C. Fernando, Business Ethics & Corporate Governance: Principles, Policies and Practices, Pearson Education India 2. C. S. V. Murthy, Business Ethics, Himalaya Publisher, 2010 3. Robert A. G. Monks and Nell Minow, Corporate Governance, Wiley. 4. Darryl Reed and Sanjay Mukherjee, Corporate Governance, Economic Reforms and Development, Oxford University Press 5. P. Chattopadhyay, Corporate Mis-governance, IAA Research Foundation. 6. Bob Tricker, Corporate Governance: Principles, Policies and Practices, Oxford University Press 7. Swami (Dr.) Parthasarathy, Corporate Governance: Principles, Mechanism and Practices, Biztantra (Wiley) 8. SEBI (LODR) Regulations, 2015

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Sixth Semester	
Subject: Business Administration	
Code of Course	BDM7105T
Title of the Course	International Business
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To provide an understanding of management in an international setting and to study the macro environment in which the multinational firm operates.
Learning Outcomes	Students will be able to identify • the operation of the international business, it's current state and challenges for the future • Students will be able to examine the forces of globalization and its implications for the multinational firm • Students will be able to understand the structure of international trade markets and institutions, the range of instruments traded therein.
SYLLABUS	
UNIT – I	Concept Of International Business- An Overview of International Business: Introduction, Definition of International Business, difference between international and domestic business, Advantages and Disadvantages of International Business
UNIT – II	International Business Environment- Introduction, Nature, Economic, Demographic and Socio-cultural environment, Political, Legal, Natural and Technological Environment, Modes of Entry in International Business, Framework for Analyzing International Business Environment.
UNIT – III	International Trade- Need and Importance of International Trade, Recent Trends in World Trade, International Business Ethics, E-Commerce, Instruments of Trade Policy, Global Marketing- Introduction, Nature and Importance., International Investment.
UNIT – IV	EXIM Policy- Legal Framework, Objective. FEMA- Origin and Objective, Framework of FEMA. Consumer Law, Settlement of International Trade Disputes.
UNIT – V	General Agreement on Tariff and Trade (GATT), World Trade Organization (WTO)- Basic Principles and Framework, International Monetary Fund (IMF), Asian Development Bank, UNCTAD.
Suggested Readings	1. Sundaram and Black – The International Business Environment- Prentice Hall, New Delhi P. Subba Rao , International , Business, Himalaya Publishing House –Mumbai, Nagpur- Aug 2001. 2. Adhikary , Manab , Global Business Management- Mcnillan –New Delhi 3. Bhattacharya, B- Going International –Response Strategies for Indian Sector – Wheeler Publishing Co-New Delhi. 4. Gosh, Biswanath, Economic Environment of Business, South Asia Book – New Delhi. 5. Letiche, John M. – International Economics Policies and Theoretical Foundations, Academic Press – New York. 6. Parvez Asheghian and Bahman Ebrahim International Business – Harper Collins – London.

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

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

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Business Administration	
Code of the Course	SEC7369P
Title of the Course	Practical Digital Marketing (for regular students only)
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Business Administration
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To understand the basic concepts of Digital marketing and the roadmap for successful Digital marketing strategies
Learning Outcomes	Students will be able to • Develop digital marketing strategies by setting up their own marketing framework of business goals, market insights, customer journey, marketing channels, and marketing objectives. • plan effective marketing content and channels that can maximize the ROI of their marketing campaigns by using the most effective platform to achieve their marketing objectives.
SYLLABUS	
UNIT-I	Introduction to Digital Marketing: Usage and importance of Social Media tools, Usage and importance of Social Media tools and technology for expanding business.
UNIT -II	B2B marketing and Social Media, Social Media Channels available to marketers. Understanding Traffic, Understanding Leads, Inbound vs. Outbound Marketing, Scope of Digital Marketing
UNIT-III	Social Media Platforms for Promotion: LinkedIn, Facebook, Google +, Twitter, YouTube, Facebook Marketing Fundamentals, Profiles and Pages, Creating Facebook Pages, Page info and setting, Scheduling posts, Facebook events.
UNIT-IV	Setting up Facebook Ad account, Boosting page posts, Page promotion, Video Promotion, Usage of twitter, How to create twitter account, How to increase twitter followers, Search Engine Marketing: Concept, Google AdSense Account Setup, Placing Ads on Blogs.
UNIT-V	Introduction to YouTube, How to create YouTube Channel, How to post videos on YouTube channels, Channel Keywords, How to make Videos, Editing Videos, Background Music.
Suggested Readings	1. Digital Marketing: Russ Henneberry and Ryan Deiss 2. The Art of Digital Marketing: Ian Didson 3. Fundamentals of Digital Marketing: Puneet Singh Bhatia 4. Digital marketing: Seema Gupta 5. Digital Marketing: Cases from India-Rajendra Nargundakar, Romy Sainy
Notes	• Examination of this paper shall comprise only computer based practical. • Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Sixth Semester	
Subject: Business Administration	
Code of Course	SEC7370T
Title of the Course	Business Communication (for non-collegiate students only)
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Business Administration
Prerequisites	None
Co-requisites	None
Objectives of the Course	This objective of this course is to develop effective business communication skills among the students.
Learning Outcomes	After completion of the course, the students will be able to • distinguish among various levels of organizational • communication barriers while developing an understanding of communication as a process in an organization.
SYLLABUS	
UNIT – I	Business Communication: Meaning, Definition, Features, Scope, Process and importance of Business Communication. Essentials of effective communication – 7 C's of Communication, Types of Communication and Barriers to communication with suggestions to overcome barriers.
UNIT – II	Writing and Oratory skills: Audience Analysis, writing communication: Merits, demerits, types of written communication. Planning and writing Business Message. Report writing and Essentials of good reporting. Oratory skills: Effective Oral Communication – points for consideration, Presentation skills using audio-visual aids.
UNIT – III	Preparing CV: Preparing CV Guidelines for Drafting C.V.; Job applications, its types, forms and contents.
UNIT – IV	Body Language and Mannerism: Body Language – Postures, Positive Body Language moves, Gestures and Expressions. Do's and Don'ts. Mannerism – Table manners and etiquettes, phone and Internet manners.
UNIT – V	Soft Skills: Analytical Skills, working in team, initiative and leadership skills, Stress and Anger Management, Time management skills and honing the skills through management games.
Suggested Readings	1. Bovee, Business Communication. 2. Chundawat, Kheecha and Jain, Business Communication. 3. Jennifer and Mike Rotondo, Presentation Skills for Managers. 4. Mathew M.J., Business Communication. 5. Petit, Lesiker, Business Communication.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Seventh Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8006T
Title of the Course	Accounting Standards – I
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of accounting and financial statements
Co-requisites	None
Objectives of the Course	To enable the students to understand the basic concepts of Accounting Standards and understand the principles of recognition, measurement, presentation, and disclosure of Indian Accounting Standards by various organizations
Learning Outcomes	Students will be able to appraise the need and importance of accounting standards along with the practical knowledge of applying these standards in business transactions.
SYLLABUS	
UNIT-I	AS 1 Disclosure of Accounting Principles
	AS 4 Contingencies and Events Occurring after Balance Sheet Date
UNIT -II	AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies
	AS 7 Construction Contracts
UNIT-III	AS 9 Revenue Recognition
	AS 10 Property, Plant and Equipment
UNIT-IV	AS 11 The Effects of Changes in Foreign Exchange Rates (Revised 2003)
	AS 12 Accounting for Government Grants
UNIT-V	AS 15 Employee Benefits
	AS 16 Borrowing Costs
Suggested Readings	1. D.S.Rawat, Student's Guide to IND As, Taxmann Publications Pvt Ltd 2. Dolphy D'Souza, Indian Accounting Standards (Ind AS), Snow White Publication Pvt. Ltd 3. Sanjeev Singhal and Sandhya Singhal , Professional Approach to Accounting Standards, Bharat Law House Pvt. Ltd., New Delhi.
Suggested E-resources	• https://www.icai.org/post/icai-publications-accounting-standards-board • https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html
Notes	If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Seventh Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8007T
Title of the Course	Advanced Accounting
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic Knowledge of Corporate Accounting
Co-requisites	None
Objectives of the Course	To equip students with the knowledge of preparation of final accounts of holding, banking and insurance companies and to give them overview of non-financial reporting.
Learning Outcomes	Students will be able to : • prepare final accounts of holding companies, banking and insurance companies and • will have knowledge about non-financial accounting
SYLLABUS	
UNIT-I	Accounts of Holding Companies: Preparation of consolidated P&L a/c and Balance Sheet including intercompany and chain holdings
UNIT -II	Accounts of Banking Companies: Provisions, schedule format, classification of assets, provisioning norms, income recognition
UNIT-III	Accounts of Insurance Companies: Final Account of Life Insurance Business and General Insurance Business
UNIT-IV	Social Accounting: Importance, provisions of CSR in Companies act 2013, approaches, measurement of Provisions relating to corporate social responsibility in the company's act, measurement of social cause-benefit, social income statement, balance sheet and reporting
	Carbon Accounting: Carbon credit trading process, accounting issues of CER (carbon emission reduction), carbon accounting practices in real world accounting
UNIT-V	Human Resource Accounting: Meaning, need, objectives, significance, models for valuation of human resource
	IND AS 103 – Business Combination
Suggested Readings	1. Gupta, R.L. and Radhaswami, M.: Advanced Accounts Vol. II (English & Hindi). 2. Khandelwal, M.C.: Higher Accounting (English & Hindi). 3. Maheshwari, S.N.: Advanced Accountancy Vol. II 4. Sehgal Ashok and Sehgal Deepak: Advance Accounting Vol. II 5. Shukla, M.C., Grewal, T.S. and Gupta S.C.: Advanced Accounts Vol. II (English & Hindi)
Suggested E-resources	• https://www.icaai.org/post.html?post_id=12433 • https://www.icsi.edu/media/webmodules/02122021_Final_CMA.pdf
Notes	1. At least 50% weightage shall be given in the examination for numerical

	problems. 2. If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.
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B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Seventh Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8008T
Title of the Course	Tax Planning and Management
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of income tax
Co-requisites	None
Objectives of the Course	To prepare students in order to apply the provisions of the income tax act for a better Personal income tax planning point of view.
Learning Outcomes	After learning the students are enable to 1. Provide consultancy to individuals for minimizing the tax liability by using the benefits available in income tax act as a freelancer or 2. Establish a service consultancy firm in the area of income tax planning and tax accounting. 3. Understand the applicability of income tax provisions relating to Individuals in real life situations.
SYLLABUS	
UNIT-I	Concept of Tax Planning: Meaning of tax planning, tax evasion, tax avoidance and tax management, Objective of tax Planning
	Residential Status: Tax planning with reference to residential status, relevance of residential status in computing taxable income, relationship between residential status and Incidence of Tax, case studies i.e. practical questions relating to residential status. Agricultural Income: Provision relating to concept of agricultural income, tax treatment and tax planning of agricultural Income including coffee, rubber and tea. Note: More emphasis should be given on case studies i.e. practical questions on residential status, incidence of tax and agricultural income.
UNIT -II	Tax planning with salary Income: Bonus, fees, allowances, valuation of perquisites, retirement benefits like gratuity, leave encashment, pension relief under section 89 (1) (arrear of salary) Case Studies: Practical questions based on designing different pay packages
	Tax Planning relating to Income from House Property: Self-occupied property, let out property, partly let-out property, partly Self-occupied property, property used for business or profession of assessee. Set off and carry forwarded of house property losses,
	Tax Planning relation to Section 80 C and 80 E
UNIT-III	Tax Planning relating to Income from Business Income: Presumptive income scheme of computing business income, provisions relating to maintenance of accounts and audit of accounts (Only Sections 28, 29, 30, 31, 32, 35 (Expenditure on scientific research only), 36, 37, 40,40(a), 40(b), 40A, 41, 43B need to be covered).

UNIT-IV	Tax Planning relating to capital Gain and Other Sources: Tax planning with reference to long-term and short-term capital assets and choice of price inflation indexation; Capital gains on equity and non-equity financial instruments. (Section 50 C, 54, 54B, 54EC, 54F, and 54H need to be emphasized.)
UNIT-V	Tax Planning relating to Clubbing of Income: Income of others' liable for clubbing. Deductions : Deductions under Sections 80C, 80CCD (1), 80CCD (1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80EEA, 80G, 80TTA, 80TTB, 80U Rebate Only simple practical question should be given. Rebate under Section 87A.
Suggested Readings	1. Income Tax Act 2. Income Tax Rules. 3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English) 4. Patel & Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English) 5. Singhania, Vinod K. and Singhania Monika : Students' guide to Income Tax University edition. 6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications
Suggested E-resources	https://incometaxindia.gov.in
Notes	1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to Academic session shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made. 2. At least 50% weightage shall be given in examination for numerical problems.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Seventh Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8107T
Title of the Course	Operations Research
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To impart the knowledge of formulation of practical problems using the linear programming method and its extensions, to understand the theoretical basics of different computational algorithms used in solving linear programming and related problems.
Learning Outcomes	Students will be able to • formulate real-world problems as a linear programming model; • formulate specialized linear programming problems, namely transportation and assignment problems; • Demonstrate the solution process; • Apply the knowledge of game theory concepts to articulate real-world decision situations for identifying, analyzing, and practicing strategic decisions to counter the consequences.
SYLLABUS	
UNIT-I	Introduction to Operations Research: Meaning, Models and Techniques. Linear programming: Definition, mathematical formulation of linear programming models, graphical and simplex methods for both maximising and minimising, duality
UNIT -II	Transportation Problems: Various methods of initial feasible solution and optimal cost, maximisation transportation problem, Prohibited routes. Assignment Problems: Introduction, simple and unbalanced problems
UNIT-III	Game Theory: Concept of two –persons zero sum game, pure and mixed strategy games, saddle point, odds method and dominance methods for solving mixed strategy game.
	Investment and break-even analysis: Deterministic and probabilistic Methods and break-even analysis
UNIT-IV	Queuing Theory: elementary queuing system, Single chain analysis
	Replacement Theory: Replacement of assets which deteriorates with time, replacement of assets which fails suddenly.
UNIT-V	Network Analysis: application of PERT and CPM Network drawing, calculation of Floats, Project crashing
Suggested Readings	1. Agarwal, N.P.: Quantitative Techniques, Ramesh Book Depot, Jaipur. 2. Gupta P.K. and Hira D.S.: Operation Research, S. Chand & Company, New Delhi 3. Hiller Frederick S and Lieberman Gerald J.: Introduction to Operation Research, McGraw Hill International edition

	4. Kapoor, V.K.: Operations Research, Sultan Chand & Sons, New Delhi 5. Kothari, C.R.: An Introduction to Operations Research, Vikas Publishing House 6. Vohra, N.D.: Quantitative Techniques in Management, Tata McGraw Hill, New Delhi
Suggested E-resources	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-9New.pdf
Notes	At least 50% weightage shall be given in examination for numerical problems.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Seventh Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8108T
Title of the Course	Advanced Financial Management
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Elective Course(DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic Knowledge of Financial Management
Co-requisites	None
Objectives of the Course	The objective of the course is to acquaint the learners with the basic concepts and advanced knowledge of financial management, its functions, tools and techniques, and process of financial management in the realm of financial decision making and to enable them to understand the conceptual frame work of finance.
Learning Outcomes	Students will be able to • Critically evaluate the impact of financial decisions on the strategic direction of the organization; • Identify and evaluate the exposure of a company to financial risk and the techniques required to manage this risk and • Understand alternative sources of finance and investment opportunities and their suitability in particular circumstances
SYLLABUS	
UNIT-I	Time value of money: concept and relevance, Compounding techniques: future value of single and series of cash flow, effective rate of interest, Discounting Techniques: Present value of future cash flow and series of future cash inflow, present value of perpetuity, Annuity due, growing perpetuity and growing annuity, applications of the concept of time value of money: finding out implied rate of interest, number of periods, sinking fund and deferred payment.
UNIT -II	Capital Budgeting under Risk and Uncertainty: Assumptions and types of Risk, conventional techniques: Risk adjusted discount rate, certainty equivalent, Quantitative techniques: Statistical, sensitivity and decision tree, Capital budgeting under capital rationing with unequal lives of proposal
UNIT-III	Business Valuation and corporate restructuring: conceptual framework of valuation, Methods of valuation: Asset based, earning based, market value based, fair value based, Market value added, Economic value added. Conceptual and financial framework of corporate restructuring
UNIT-IV	Value of firm and capital structure: concept of value of firm, capital structure theories: Net income, net operating income, traditional and Modigliani Miller, profitability and capital structure, liquidity and capital structure, financial distress, project financing and project beta.
UNIT-V	Financial derivatives: Futures, options, SWAPS, and Credit Derivatives
Suggested Readings	1. Agrawal M R, Financial management, Garima Publications, Jaipur 2. Chandra, Prasann: Financial Management, Tata McGraw Hills, New Delhi.

	3. Halm Levy & Michael J. Alderson, Principles of Corporate Finance, Publication Ohio – USA 4. Hampton John, J.: Financial Decision Making, Prentice Hall of India, New Delhi. 5. Khan and Jain, Financial Management Text, problems and cases, Tata McGraw Hill 6. Pandey, I.M.: Financial Management, Vikas Publishing House, New Delhi. 7. Rustagi RP: Financial Management Theory, concepts and problems, Taxmann Publication, New Delhi 8. Van Horne, J.C. and Wachowicz, J.M.: Fundamentals of Financial Management, Prentice Hall of India, New Delhi.
Suggested E-resources	• https://www.icaai.org/post.html?post_id=19157 • https://www.icaai.org/post.html?post_id=17885 • https://www.icsi.edu/WebModules/Financial%20and%20Strategic%20Management.pdf • https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper14.pdf
Notes	At least 50% weightage shall be given in examination for numerical problems.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Seventh Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8109T
Title of the Course	Cost and Management Audit
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Elective Course(DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of cost accounting and auditing
Co-requisites	None
Objectives of the Course	To provide adequate knowledge on Cost Audit Practices and to equip the students with the knowledge of the techniques and methods of planning and executing the Management Audit.
Learning Outcomes	- Students will acquire advanced knowledge in respect of Cost Auditor, Cost Audit, Cost Audit – Planning & Execution, Cost Audit Report and are able to solve Numerical Problems on Cost Audit. - They will understand the Preliminaries of Management Audit, Essentials of Management Audit and Program of Management Audit.
SYLLABUS	
UNIT-I	Cost Audit: Nature, Scope, utility and Advantages of Cost Audit, Companies (Cost Records and Audit) Rules, 2014, Professional Ethics, Misconduct, Offences and Penalties
UNIT -II	Cost Audit: Cost Accounting Standards, Cost Auditing Assurance Standards, Format of Cost Audit Report – XBRL – Salient features
UNIT-III	Management Audit: Management Reporting issues under Cost Audit – Performance Appraisal Report, Management Audit – Meaning, Nature, Scope, Need for Management Audit and Reporting under Management Audit, Energy Audit, Efficiency Audit, Propriety Audit and Systems Audit
UNIT-IV	Management Audit: Evaluation of Corporate Image - Corporate Development Audit –Corporate Strategy Audit, Impact of environmental pollution: Social Cost Benefit Analysis, Corporate Social Audit and Safety audit.
UNIT-V	Internal Audit: Concept of Internal Audit, Provisions of Internal Audit under Companies Act, 2013, Receivables Audit, Audit of Hospitals, Hotels, educational Institutions, Co-operative Societies, Self Help Groups, Non-Governmental Organizations (NGOs), corporations, Municipalities, Panchayats.
Suggested Readings	- Dutta& Chaudhary: Cost and Management Audit - Ramnathan, A.R., Cost and Management Audit,Tata McGraw Hill - Saxena and Vashist: Sultan Chand & Sons, Cost and Management Audit - Tikha, J.G., Encoms: Cost and Management Audit
Suggested E-resources	https://www.icai.org/post/study-material-nset

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Seventh Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8110T
Title of the Course	Systems Audit
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Elective Course(DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic Knowledge of Auditing
Co-requisites	None
Objectives of the Course	To gain application ability of necessary controls, laws and standards in computerized Information system.
Learning Outcomes	- This course will provide an insight into the different types of Computer Hardware and Software which enables the management to take strategic business decisions and how the software interacts with the hardware. - It also gives an outline of database management system and its use by the organization in organizing the data.
SYLLABUS	
UNIT-I	Information Technology Law Information Technology Act: Definitions, Important terms under, Information Technology Legislation, Digital Signatures, Electronic Records, Certifying Authority, Digital Signature Certificate
UNIT -II	Computer Hardware and Software: Computers: An Introduction, Computer System: Concept, Types, Categories and Emerging Technologies, Components of a Computer System, Primary and Secondary Storage, Computer Storage Capacities, Computer Peripherals - Inputs, Output and Storage Devices, Computer Software: An Introduction, Software Trends, Multi-Programming, Multi-Processing, Time Sharing, Batch Processing, On-Line and Real Time Processing, Application Software, Systems Securities
UNIT-III	Database Management: Data Base Concepts, Data Structure, Data Base Management System, Data Base Files, Data Mining and Warehousing
UNIT-IV	Programming and System Audit: An overview Programming: Concepts, Stages of Programming, Programme Development Approach, System Audit: Nature, Significance and Scope of Systems Audit, Steps Involved in Conducting Systems Audit, Systems Audit and Management Functions
UNIT-V	System Audit: Systems Audit of Computerized Secretarial Functions, Norms and Procedure for Computerization, Computers Control and Security, Testing of Computer Systems - Documentation Standards, Policies and Procedures, Audit Approach.
Suggested Readings	- Behl, Ramesh: Tata McGraw-Hill, Information Technology for Management - Kanter,Jerome:Practice Hall of India, Managing with Information - Suiha, P.K.: B.P.B. Publication, Computer fundamentals: Concepts,

	Systems and Applications 4. Prasad, L.M. And Prasad, Usha: Sultan hand & Sons, Information System and Technology
Suggested E-resources	• https://learning.icaai.org/committee/digital-insights/information_system_audit_disa_30/ • http://kb.icaai.org/pdfs/PDFFile5b2789ec0ef5c9.98075589.pdf

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group I)	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8009T
Title of the Course	Accounting Standards – II
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of accounting and financial statements
Co-requisites	None
Objectives of the Course	To enable the students to understand the basic concepts of Accounting Standards and to understand the principles of recognition, measurement, presentation and disclosure of Indian Accounting Standards by various organizations.
Learning Outcomes	Students will be able to: • Appraise the need and importance of accounting standards and • Have the practical knowledge of applying these standards in business transactions
SYLLABUS	
UNIT-I	AS 17- Segment Reporting
	AS 18- Related Party Disclosures
UNIT -II	AS 21- Consolidated Financial Statements
	AS 22- Accounting for Taxes on Income
UNIT-III	AS 23- Accounting for Investments in Associates in Consolidated Financial Statements
	AS 24- Discontinuing Operations
UNIT-IV	AS 26- Intangible Assets
	AS 27- Financial Reporting for Interests in Joint Ventures
UNIT-V	AS 28- Impairment of Assets
	AS 29- Provisions, Contingent Liabilities and Contingent Assets
Suggested Readings	1. D.S.Rawat, Student's Guide to IND As, Taxmann Publications Pvt Ltd 2. Dolphy D'Souza, Indian Accounting Standards (Ind AS), Snow White Publication Pvt. Ltd 3. Sanjeev Singhal and Sandhya Singhal, Professional Approach to Accounting Standards, Bharat Law House Pvt. Ltd., New Delhi.
Suggested E-resources	• https://www.icaai.org/post/icaai-publications-accounting-standards-board • https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html
Notes	If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group I)	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8010T
Title of the Course	Contemporary Auditing
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of auditing
Co-requisites	None
Objectives of the Course	To impart knowledge and develop understanding of areas and methods of contemporary auditing and their application.
Learning Outcomes	Students will be able to: • Have comprehensive knowledge about audit of limited companies • Have specialized knowledge about audit reports, specialized audits and non-financial audits.
SYLLABUS	
UNIT-I	Audit of Limited Companies: Auditor's responsibility, statutory requirement under Companies Act, Audit of branches and Joint Audit, Concept of true and fair, concept of materiality in the context of audit companies
UNIT -II	Auditor's Report: Certificate and Report, Types of Audit Report, special reports on prospectus, dividends and divisible profits and depreciation.
UNIT-III	Audit under different provisions of Income Tax Act, Special features of audit of banks, Insurance companies and Cooperatives Society, Rights, duties and liabilities of auditors, Third party liability, Nature and extent
UNIT-IV	Non-financial Audit Management Audit, MSME Audit, Cost Audit, Environmental Audit and Efficiency Audit.
UNIT-V	Social Audit: Model of MNAREGA, Findings of Aruna Roy Committee Report.
Suggested Readings	1. Gupta Kamal: Contemporary Auditing, Tata McGraw-Hill New Delhi 2. Jha Aruna: Students Guide to Auditing and Assurance, Taxmann Publication 3. Sharma T.R.: Auditing, SahityaBhawan publications 4. Tandon. B.N. – A Handbook of Practical Auditing, S Chand & Company
Suggested E-resources	https://www.icaai.org/post.html?post_id=13814

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group I)	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8011T
Title of the Course	Corporate Financial Reporting
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of accounting and financial statements
Co-requisites	None
Objectives of the Course	To make students understand how to provide information about financial performance, position and cash flows of a company in conformity with the generally accepted accounting principles, accounting standards and the law during the reporting period.
Learning Outcomes	- Students will be able to understand and prepare the financial reports presented by Indian corporates. - They will be able to present reports on some specific corporate items.
SYLLABUS	
UNIT-I	Corporate Financial Reporting: Objectives, Issues and problems with special reference to published accounts, corporate reporting practices in India
UNIT -II	Accounting and Reporting of Financial Instruments: Meaning, Derivatives, Classification of financial assets and liabilities, Recognition, Trade date accounting, Settlement date, Measurement of financial instruments, Reclassification of financial assets and liabilities, Derecognition of financial instrument, Impairment of financial assets, Hedge accounting, disclosures
UNIT-III	Financial Reporting for Mutual Fund: contents of annual report, Restriction on investments, cost of investments, Investment valuation norms, pricing of Units, Accounting policies for investment in securities and direct investment in real estate assets, Contents of balance sheet and revenue account, Accounting for evaluation of mutual funds, Disposal of investment and dividend equalisation
UNIT-IV	Valuation: Concept need and bases of valuation, Goodwill: relevant provision of accounting standards on goodwill, Methods of valuation of goodwill, Brand valuation and valuation of shares
UNIT-V	Developments in Financial Reporting: Value added statements: Concepts, reporting value added, necessity, preparation, limitation, Interpretation, Human resource reporting: models, implication, Limitations
Suggested Readings	- Ittelson Thomas R, Financial Statement, Pan Macmillan India. - Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D., Intermediate Accounting, 15th edition, Wiley & Sons, Hoboken, NJ, 2011. - Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., Intermediate Accounting, 11th edition, SOUTH-WESTERN CENGAGE Learning, Mason, OH, 2010.

	4. Tulsian PC, Tulsian Bharat, Financial Reporting, S. Chand
Suggested E-resources	• https://www.taxmann.com/post/blog/comprehensive-guide-to-corporate-financial-reporting/ • https://www.icaai.org/post.html?post_id=16128 • https://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-21082019.pdf

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group I)	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8012T
Title of the Course	Advanced Statistical Analysis
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of research and business statistics
Co-requisites	None
Objectives of the Course	To aware students about advanced statistical knowledge and various statistical test used in test of significance.
Learning Outcomes	- Students will be able to learn peculiarities of various probability distributions and Sampling Theory. - They will be able to understand and solve numerical problems based on parametric and non-parametric tests.
SYLLABUS	
UNIT-I	Theory of Probability: Definition, counting techniques, Addition and Multiplication Theorem, Bayes Theorem and Mathematical Expectation
	Theoretical Distribution: Binomial, Poisson and Normal distribution
UNIT -II	Moments and Kurtosis
	Sampling Theory: Census vs sample, Parameter and statistic, objective of sampling, standard error, utility of standard error, Estimation, Hypothesis testing, Level of significance, critical value, p-value, one tailed and two tailed test, sample size.
UNIT-III	Test of Significance: Z-test, 't' test, F test and Chi Square Test
UNIT-IV	Analysis of Variance (one way and Two way)
	Test of Significance: Non-Parametric Test: Sign test, run test, Kolmogorov-Smirnov Test, Mann-Whitney U Test, Kruskal Wallis Test, Median Test.
UNIT-V	Non-Parametric Test: Wilcoxon Matched Pairs Signed Rank Test, Wald-Wolfowitz Run Test
	Statistical Decision Theory: Decision under uncertainty using non-probabilities and probabilities criteria, Bayesian decision rule.
Suggested Readings	- Bhanawat Shurveer S., Business Statistics, RBD, Jaipur - Gujarati, Damodar N. & Sangeetha: Basic Econometrics, Tata McGraw Hill - Gupta, B.N.: Business Statistics, S.B.P.D. Publication, Agra - Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi - Hooda, R.P. – Statistics for Business and Economics, Vikas Publishing - Sanchei and Kapoor: Statistics
Suggested E-resources	http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/statistics/11._advanced_data_analytic_techniques/28._missing_data_analysis_-_introduction/et/9496_et_missing_data_1_introduction.pdf http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/statistics/11._advanced_data_analytic_techniques/32._the_expectation_maximisation_(em)_algorithm_in_r/lm/9499_lm_missingdata_5_ref.pdf
Notes	At least 50% weightage shall be given in examination for numerical problems.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group I)	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8012P
Title of the Course	Practical Business Research Methods
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60+60=120. The 60 lectures for content delivery and 60 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of advanced statistical analysis
Co-requisites	None
Objectives of the Course	To equip students with the knowledge of using software for research purposes
Learning Outcomes	Students will be able to: • Learn data entering, data cleaning, generating various charts, • Generate descriptive statistics and • Perform various tests in software for research purposes.
SYLLABUS	
UNIT-I	Data handling: Open data file, save, import from other data source, data entry, labelling for dummy number, recode into same variable, recode into different variable, transpose of data, insert variables and cases, merge variables and cases.
UNIT -II	Data Cleaning: Missing Data, Erroneous Data, Duplicate cases, Coding Inconsistencies, Outliers, Normality
UNIT-III	Diagrammatic representation: Simple Bar diagram, Multiple bar diagram, Sub-divided Bar diagram, Percentage diagram, Pie Diagram, Frequency Table, Histogram, Scatter diagram, Box plot.
UNIT-IV	Descriptive Statistics: Mean, Median, Mode, Skewness, Kurtosis. Correlation, Karl Pearson's and Spearman's Rank Correlation, Regression analysis: Simple and Multiple Regression Analysis (Enter and stepwise methods)
UNIT-V	Testing of Hypothesis: Parametric, One sample, Two sample Independent t-test, Paired t-test, Analysis of variance: One way and Two-way ANOVA. Non-parametric: One sample KS test- Mann-Whitney U test, Wilcoxon Signed Rank test, Kruskal Wallis test, Friedman test- Chi- square test.
Suggested Readings	1. Field, Andy, Discovering Statistics using IBM SPSS Statistics, Sage Publications. 2. Pallant, Julie, SPSS Survival Manual: A Step by Step Guide to Data Analysis Using SPSS for Windows (Version 15), 3rd Edition, Open University Press
Suggested E-resources	• https://www.spss-tutorials.com/ • https://www.statisticshowto.com/probability-and-statistics/spss-tutorial-beginners/ • https://www.ibm.com/products/spss-statistics/support
Notes	1. This paper will be taught with the help of relevant software in computer lab. 2. Examination of this paper shall comprise only computer based practical. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group II)	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8012T
Title of the Course	Advanced Statistical Analysis
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of research and business statistics
Co-requisites	None
Objectives of the Course	To aware students about advanced statistical knowledge and various statistical test used in test of significance.
Learning Outcomes	- Students will be able to learn peculiarities of various probability distributions and Sampling Theory. - They will be able to understand and solve numerical problems based on parametric and non-parametric tests.
SYLLABUS	
UNIT-I	Theory of Probability: Definition, counting techniques, Addition and Multiplication Theorem, Bayes Theorem and Mathematical Expectation
	Theoretical Distribution: Binomial, Poisson and Normal distribution
UNIT -II	Moments and Kurtosis
	Sampling Theory: Census vs sample, Parameter and statistic, objective of sampling, standard error, utility of standard error, Estimation, Hypothesis testing, Level of significance, critical value, p-value, one tailed and two tailed test, sample size.
UNIT-III	Test of Significance: Z-test, 't' test, F test and Chi Square Test
UNIT-IV	Analysis of Variance (one way and Two way)
	Test of Significance: Non-Parametric Test: Sign test, run test, Kolmogorov-Smirnov Test, Mann-Whitney U Test, Kruskal Wallis Test, Median Test.
UNIT-V	Non-Parametric Test: Wilcoxon Matched Pairs Signed Rank Test, Wald-Wolfowitz Run Test
	Statistical Decision Theory: Decision under uncertainty using non-probabilities and probabilities criteria, Bayesian decision rule.
Suggested Readings	- Bhanawat Shurveer S., Business Statistics, RBD, Jaipur - Gujarati, Damodar N. & Sangeetha: Basic Econometrics, Tata McGraw Hill - Gupta, B.N.: Business Statistics, S.B.P.D. Publication, Agra - Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi - Hooda, R.P. – Statistics for Business and Economics, Vikas Publishing - Sancheti and Kapoor: Statistics (Theory, Methods & Application), Sultan Chand & Sons
Suggested E-resources	http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/statistics/11._advanced_data_analytic_techniques/28._missing_data_analysis_-_introduction/et/9496_et_missing_data_1_introduction.pdf http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/statistics/11._advanced_data_analytic_techniques/32._the_expectation_maximisation_(e

	m)_algorithm_in_r/lm/9499_lm_missingdata_5_ref.pdf
Notes	At least 50% weightage shall be given in examination for numerical problems.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group II)	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8012P
Title of the Course	Practical Business Research Methods
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60+60=120. The 60 lectures for content delivery and 60 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of advanced statistical analysis
Co-requisites	None
Objectives of the Course	To equip students with the knowledge of using software for research purposes
Learning Outcomes	Students will be able to: • Learn data entering, data cleaning, generating various charts, • Generate descriptive statistics and • Perform various tests in software for research purposes.
SYLLABUS	
UNIT-I	Data handling: Open data file, save, import from other data source, data entry, labelling for dummy number, recode into same variable, recode into different variable, transpose of data, insert variables and cases, merge variables and cases.
UNIT -II	Data Cleaning: Missing Data, Erroneous Data, Duplicate cases, Coding Inconsistencies, Outliers, Normality
UNIT-III	Diagrammatic representation: Simple Bar diagram, Multiple bar diagram, Sub-divided Bar diagram, Percentage diagram, Pie Diagram, Frequency Table, Histogram, Scatter diagram, Box plot.
UNIT-IV	Descriptive Statistics: Mean, Median, Mode, Skewness, Kurtosis. Correlation, Karl Pearson's and Spearman's Rank Correlation, Regression analysis: Simple and Multiple Regression Analysis (Enter and stepwise methods)
UNIT-V	Testing of Hypothesis: Parametric, One sample, Two sample Independent t-test, Paired t-test, Analysis of variance: One way and Two-way ANOVA. Non-parametric: One sample KS test- Mann-Whitney U test, Wilcoxon Signed Rank test, Kruskal Wallis test, Friedman test- Chi- square test.
Suggested Readings	1. Field, Andy, Discovering Statistics using IBM SPSS Statistics, Sage Publications. 2. Pallant, Julie, SPSS Survival Manual: A Step by Step Guide to Data Analysis Using SPSS for Windows (Version 15), 3rd Edition, Open University Press
Suggested E-resources	• https://www.spss-tutorials.com/ • https://www.statisticshowto.com/probability-and-statistics/spss-tutorial-beginners/ • https://www.ibm.com/products/spss-statistics/support
Notes	1. This paper will be taught with the help of relevant software in computer lab. 2. Examination of this paper shall comprise only computer based practical. 3. Practical internal examination and semester end examination shall be

	conducted for 20 and 80 marks respectively.
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B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group II)	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8013T
Title of the Course	Research Methodology and Quantitative Techniques
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	7
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of research and business statistics
Co-requisites	None
Objectives of the Course	To impart knowledge about research, research methodology and use of multivariate techniques.
Learning Outcomes	- Students will be able to learn basics of research and research methodology. - They will be able to apply some multivariate techniques for research purposes.
SYLLABUS	
UNIT-I	Research: Definition, Importance, Types, steps in Research Methodology, Defining Research Problems, Research Design.
UNIT -II	Sampling Design, Types of Samples, Measurement and Scaling, Multi-dimensional scaling, Research Report Writing, Referencing, and Bibliography
UNIT-III	Factor Analysis, Conjoint Analysis
UNIT-IV	Discriminant Analysis, Cluster Analysis
UNIT-V	Decomposition Analysis, Structural Equation Modelling
Suggested Readings	- Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi - Black, Hair et al.: Multivariate Data Analysis, Pearson (LPE) - Boyd et. al.: Marketing Research, Tata McGraw-Hill, New Delhi - Cooper, Donald R. and Schindler, Pamela S.: Business Research Methods, McGraw Hill Education - Kothari, C.R.: Research Methodology, New Age International Publishers, New Delhi - Sachdeva, J.K.: Business Research Methodology (Himalaya) - Sharma, K.R.: Business Research Methods, National Publishing House, New Delhi
Suggested E-resources	https://egyankosh.ac.in/bitstream/123456789/64831/1/Unit%203.pdf http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/law/09_research_methodology/01_basics_of_research/et/8148_et_et.pdf https://www.inflibnet.ac.in/docs/Research%20Methodology_Brochure.pdf https://vidyamitra.inflibnet.ac.in/index.php/home/subjects?domain=Social+Sciences&subdomain=Research+Methodology
Notes	At least 50% weightage shall be given in examination for numerical problems.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group II)	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8014S
Title of the Course	Dissertation
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	12
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	
Prerequisites	Basic knowledge of advanced statistical analysis, research methodology etc.
Co-requisites	None
Objectives of the Course	This course is focused to facilitate student to carry out extensive research project through problem and gap identification, development of methodology for problem solving, interpretation of findings, presentation of results and discussion of findings in context of national and international research. The overall goal of the dissertation is for the student to display the knowledge and capability required for independent work.
Learning Outcomes	The student will be able to: • Gain in-depth knowledge and use adequate methods in the major subject/field of study; • Create, analyze and critically evaluate different research solutions; • Clearly present and discuss the conclusions as well as the knowledge and arguments that form the basis for these findings and • Identify the issues that must be addressed within the framework of the specific dissertation in order to take into consideration.
SYLLABUS	
The student shall write a research dissertation under the guidance of faculty members of the department, on a topic related to accountancy, taxation, auditing, business statistics and other related topics in consultation with his/her supervisor. Department Head shall allocate the supervisors to students.	
Notes	The dissertation shall be evaluated by an external expert.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Seventh Semester	
Subject: Banking and Business Economics	
Code of Course	BBE8004T
Title of the Course	Advanced Economic Theory
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To gain comprehensive understanding of economic concepts, theories, and the role of the state in the economy.
Learning Outcomes	Students will acquire knowledge of key concepts in • microeconomics, • macroeconomics, • international trade, • and develop analytical and decision-making skills.
SYLLABUS	
UNIT – I	Price Under Oligopoly: Features of Oligopoly market, Cournot 's model, Kinked Demand Curve Hypothesis, Collusion: Cartels and Price Leadership. Game Theory: Nash Equilibrium and Prisoner 's Dilemma.
UNIT – II	Theory of Factor Pricing: Factor pricing in Perfectly and Imperfectly Competitive Markets. Economic Rent. Wage Determination under Collective Bargaining, Bilateral Monopoly. Loanable Funds Theory, Risk, Uncertainty and Profits.
UNIT – III	General Equilibrium and Social Welfare: Interdependence in the economy, General Equilibrium and its existence. The Pareto Optimality Criterion of Social Welfare, Marginal Conditions for a Pareto Optimal Resource Allocation, Perfect Competition and Pareto Optimality.
UNIT – IV	IS-LM Model: Money market equilibrium: The LM curve; Product Market Equilibrium: The IS Curve; The IS and LM Curves Combined – Factors Influencing Equilibrium Income and the Interest Rate Monetary Influences: Shift in the LM Schedule – Real Influences: Shift in the IS Schedule.
UNIT – V	Relative Effectiveness of Monetary and Fiscal Policy: Policy Effectiveness and the Slope of the IS Schedule – Policy Effectiveness and the Slope of the LM Schedule; Derivation of the Macroeconomic (Aggregate) Demand Curve from the IS-LM Schedules – Aggregate Supply and the Phillip 's Curve. Determination of Price Level and Aggregate Output using AD and AS curves.
Suggested Readings	1. "Principles of Economics" by N. Gregory Mankiw 2. "Macroeconomics" by Olivier Blanchard 3. "International Economics" by Paul Krugman and Maurice Obstfeld 4. "International Trade: Theory and Policy" by Paul Krugman and Maurice Obstfeld 5. "Public Finance" by Harvey S. Rosen and Ted Gayer 6. "Public Economics" by R.K. Gupta and S.P. Gupta

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Seventh Semester	
Subject: Banking and Business Economics	
Code of Course	BBE8005T
Title of the Course	Investment Management
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To make them understand various financial markets in India and their functioning.
Learning Outcomes	Students will gain knowledge and skills - to manage investments, make informed financial decisions, analyze market trends, - to mitigate risk to achieve financial goals.
SYLLABUS	
UNIT – I	Introduction to Investment Management, Financial System in India – Money Market, Capital Market, Debt Market, Need for correlating these – Bullion Market and Foreign Exchange Market.
UNIT – II	Organization and Functioning of Securities Markets in India – Nature and Function, Organizational Structure, Role and Function of Primary Market and Secondary Markets, Type of Market Transactions based upon – Long and Short Orders, Size of Order, Price Limit of Orders, Time limit of orders, Special type of orders and order execution. Margin Trading.
UNIT – III	Valuation of Securities – Valuation of Bonds, Valuation of Debentures, Valuation of Preference Shares, Valuation of Equity Shares and Share Valuation: CAPM Model.
UNIT – IV	Market Indices – Concept, Method of Computing India's Leading Stock Indices, Overview of various Benchmark Indices, Market capitalization Indices, Sectoral Indices and Broad market Indices. Security Credit Rating – Introduction, Factors Affecting Assigned Ratings, Credit Rating Agencies in India, Functions, Approaches and Framework Used and Business Models, Benefits of Credit Rating, Regulatory Concerns.
UNIT – V	Risk Management Through Derivatives – Introduction to Derivatives Market and Securities, Forward and Future Contracts – Overview, Hedging, Optimal Hedge Ratio, Valuation, Application and Strategies. Options – Overview, Valuation Models and Strategies. Swaps. Investing in Alternative Asset Classes - Hedge Funds, Characteristics of a Hedge Fund, Hedge Fund Strategies.
Suggested Readings	"Investment Management" by V.K. Bhalla (S. Chand Publishing) "Indian Financial System: Markets, Institutions and Services" by Bharati V. Pathak (Pearson Education India) "Indian Securities Market: A Guide for Foreign and Domestic Investors" by G. Ramachandran (SAGE Publications India Pvt. Ltd) "Valuation of Fixed Income Securities and Derivatives" by J.R. Varma (Tata McGraw-Hill Education) - Credit Rating and Debt Rating in India" by Aparna Mahajan (PHI Learning Pvt. Ltd.)

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Seventh Semester	
Subject: Banking and Business Economics	
Code of Course	BBE8006T
Title of the Course	International Finance
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To make students understand the importance, challenges, and benefits of international trade, including foreign aid, and explore balance of payments, foreign exchange rates, and India's foreign trade
Learning Outcomes	Students will acquire knowledge and skills - to analyze the global economy, make informed decisions in international trade and finance, - contribute to economic development.
SYLLABUS	
UNIT – I	Need, Importance and Problems of International Finance; Advantages & Disadvantages of International Finance; International arbitrage and interest rate policy, Types of International arbitrage.
UNIT – II	Foreign Aid- Problems and Future Prospects in Indian Economic Development. Instruments: ADR, GDR, Euro Currencies, International Commercial Papers. International Financial Institutions: Introduction to IMF, its Importance, Functions and Significance.
UNIT – III	International Financial Institutions- IMF and World Bank & its Affiliates; IFC & IDA; Objectives, Functions, Organizations, Achievements & Short comings of all International Financial Institutions.
UNIT – IV	International financial markets, Motives for using international financial markets, Foreign exchange market, Eurocurrency market, Eurocredit market, International stock markets.
UNIT – V	International set-up for Export Promotion- Export Promotion Measures, Export Promotion Councils, Commodity Boards, ECGC, IIFT & Export Houses.
Suggested Readings	"International Trade: Theory and Policy" by Paul Krugman and Maurice Obstfeld (Pearson Education) - C.Jeevanandam-Foreign Exchange & Risk Management- Sultan Chand & Sons - P.K.Khurana- Export Management- PHI - M.I.Mahajan-Foreign Trade Procedures & Documentation-SnowWhite Publishers - Indian Institute of Bankers-Practitioners Book on Trade Finance.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Seventh Semester	
Subject: Banking and Business Economics	
Code of Course	BBE8106T
Title of the Course	Global Economic Environment
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To explore and offer knowledge on global business environment & to gain knowledge of international institutions involved in promotion of global business;
Learning Outcomes	It will provide a comprehensive understanding of the • nature, • importance global trade and commerce.
SYLLABUS	
UNIT – I	International Business: Nature, importance and scope – Mode of entry into international business - Framework for analyzing international business environment – geographical, economic, socio-cultural, political and legal environment.
UNIT – II	International Economic Environment: World economic and trading situation; International economic institutions and agreements –WTO, UNCAD, IMF, World Bank; Generalized system of preferences, GSTP; International commodity agreements
UNIT – III	Multinational Corporations: Conceptual framework of MNCs; MNCs and host and home country relations; Technology transfers –importance and types – M&A of MNC's.
UNIT – IV	Nature of International Business Environment: Forces – Political environment – Legal Environment – Technology – Cultural Environment– Country Classifications – Economic Trade Policies
UNIT – V	Foreign Investment: Capital flows – types and theories of foreign investment; foreign investment flows and barriers. - Foreign Direct Investment (FDI)
Suggested Readings	1. "International Business: Competing in the Global Marketplace" by Charles W. L. Hill and G. Tomas M. Hult (Publishing: McGraw-Hill Education) 2. "International Business: Environment and Operations" by John D. Daniels, Lee H. Radebaugh, and Daniel P. Sullivan (Publishing: Pearson) 3. "International Business: Strategy, Management, and the New Realities" by S. Tamer Cavusgil, Gary Knight, and John R. Riesenberger (Publishing: Pearson) 4. "International Business: The Challenges of Globalization" by John J. Wild and Kenneth L. Wild (Publishing: Prentice Hall) 5. "International Economics" by Dominick Salvatore (Publishing: Wiley) 6. "International Economics" by M.L. Jhingan (Publishing: Vrinda Publications)

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Seventh Semester	
Subject: Banking and Business Economics	
Code of Course	BBE8107T
Title of the Course	Export Procedures and Documentation
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To gain understanding of international trade processes, export-import procedures, and institutional framework for export finance.
Learning Outcomes	Students will develop skills to - engage in successful global business transactions, navigate regulatory frameworks, - capitalize on export-import opportunities for business growth and international market expansion.
SYLLABUS	
UNIT – I	Meaning and Definition of Export – Classification – Strategy and Preparation for Export Marketing – Export Marketing Organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit. Liberalization of Imports – Negative List for Imports – Categories of Importers – Special Schemes for Importers.
UNIT – II	Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate's Receipt – Bill of Lading – GR Form – ISO 9000 – Procedure for obtaining ISO 9000 – BIS 14000 Certification – Types of Marine Insurance Policies. Import Documents – Transport Documents – Bill to Entry – Certificate of Inspection – Certificate of Measurements – Freight Declaration.
UNIT – III	Steps in Export Procedure – Export Contract – Forward Cover – Export Finance – Institutional framework for Export Finance – Excise Clearance – Pre-shipment Inspection – Methods of Pre- shipment Inspection – Marine Insurance – Role of Clearing and Forwarding Agents – Shipping and Customs Formalities – Customs EDI System – Negotiation of Documents – Realization of Exports Proceeds.
UNIT – IV	Pre-Import Procedure – Steps in Import Procedure – Legal Dimensions of Import Procedure – Customs Formalities for Imports – Warehousing of Imported goods – Exchange Control Provisions for Imports – Retirement of Export Documents.
UNIT – V	Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports – ASIDE – MAI & MDA – Star Export Houses – Town of Export Excellence – EPCG Scheme – Incentives for Exporters. Export Promotion Councils-Commodity Boards – FIEO – IIFT – EOUs –

	SEZs – ITPO – ECGC – EXIM Bank.
Suggested Readings	1. Handbook of Import-Export Procedures – Ministry of Commerce, -, Government of India, New Delhi 2. Export: What, Where and How, Paras Ram, Anupam Publishers, Delhi 3. Exports – Do it Yourself, Mahajan M.I., Snow White Publications, New Delhi 4. Import – Do it Yourself, M. I. Mahajan, Snow White Publications, New Delhi 5. Export Marketing, TAS Balagopal, Himalaya Publishing House 6. Export Documentation and Procedures, Nabhi Publications, New Delhi

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Seventh Semester	
Subject: Banking and Business Economics	
Code of Course	BBE8108T
Title of the Course	Personal Finance
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To Provide comprehensive overview of personal finance including financial goals, planning, management, and precautions against frauds
Learning Outcomes	It will emphasize the importance of • investment, tax planning, insurance • retirement planning for financial security • long-term goals.
SYLLABUS	
UNIT – I	Introduction to Financial Planning Financial goals, Time value of money, steps of financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction of savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming etc.
UNIT – II	Investment planning Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Real estate, financial derivatives & Commodity market in India. Mutual fund schemes including SIP
UNIT – III	Personal Tax Planning Tax Structure in India for personal taxation, Steps of Personal tax planning, Exemptions and deductions for individuals, Tax avoidance versus Tax evasion.
UNIT – IV	Insurance Planning Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes
UNIT – V	Retirement Planning Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme.
Suggested Readings	1. Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance. 2. Sinha, Madhu. Financial Planning: A Ready Reckoner July 2017, McGraw Hill. 3. Halan, Monika. Let's Talk Money: You've Worked Hard for It, Now Make It Work for You July 2018 Harper Business. 4. Pandit, Amar the Only Financial Planning Book that You Will Ever Need, Network18 Publications Ltd

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Seventh Semester	
Subject: Banking and Business Economics	
Code of Course	BBE8109T
Title of the Course	Banking Legislation
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	The paper aims to acquire knowledge about the legal & regulatory framework of the banking system and the various laws and enactments.
Learning Outcomes	Students will develop a comprehensive understanding of - the legal framework and - regulatory environment in the Indian banking sector.
SYLLABUS	
UNIT – I	Evolution of Banking Laws in India- Provisions of Banking Regulation Act, 1949 – Its Amendments. Reserve Bank of India Act, 1934 – Role and Functions of RBI-Credit Control Techniques.
UNIT – II	Indian Evidence Act- Negotiable Instruments Act 1881. Payments and Settlements, Systems Act 2007 and Amendments.
UNIT – III	Special Features of Recovery of Debts due to Banks and Financial Institutions Act, 1993
UNIT – IV	The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002
UNIT – V	Grievance Mechanism and Banking Ombudsman- Lok-Adalat- Banking Codes and Standard Boards Board- Debts Recovery Tribunals.
Suggested Readings	- Banking Regulation Act, 1949. - RBI, Act, 1934. - J.N. Jain and R.K. Jain: Modern Banking and Insurance, Deep and Deep Publications. - R.K. Mittal, A.K. Sahni and Sanjay Dhingra: Emerging Trends in the Banking Sector, Macmillan. - Arundeeep Singh and N.S. Toor: Legal and Regulatory Aspects of Banking, Skylark Publications. - John C. Hull: Risk Management and Financial Institutions, Pearson Education.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester (Group I)	
Subject: Banking and Business Economics	
Code of Course	BBE8007T
Title of the Course	Retail Banking
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To provide an overview of the concept and significance of retail banking, including its history, evolution, and product models and also make them aware about the role of retail banking, its products, strategies, and delivery channels, along with allied services and the recovery process.
Learning Outcomes	The students will gain a comprehensive understanding of • retail banking, including its meaning, features, significance, historical context, evolution, product models, role, product management • development, retail strategies, marketing, delivery channels, allied services, • the recovery process in the context of the SARFAESI Act.
SYLLABUS	
UNIT – I	Retail Banking: Introduction, Meaning, Features, Significance. History, Evolution and product models of Retail Banks. Role of Retail banking. Retail and Wholesale banking system
UNIT – II	Retail Banking Products: Needs and Requirements of customers. Product Management & Policy. Product Development Process: Deposit & Credit Products, Stages in New Product Development, Credit cards and Debit cards.
UNIT – III	Retail Strategies: Tie-up with Institutions for - Personal loans / Credit cards / Educational loans with OEMs /Authorized Dealers for Auto / Vehicle loans, and with Builders
UNIT – IV	Marketing of Retail banking: Introduction, Delivery channels - ATMs, POS, Internet Banking and M-Banking; Marketing Mix, Delivery Models, Techniques, Opportunities & Challenges in Retail Banking in India.
UNIT – V	Allied Services in Banking: Personal banking services, corporate banking services, Business banking services, SME banking services, Mutual fund services, Supply chain financial advisory services and Forex Management Advisory Services. Recovery Process in Retail banking, SARFAESI Act.
Suggested Readings	1. "Retail Banking: An Overview" by N. K.Thingalaya. Publisher: Himalaya Publishing House. 2. "Marketing of Financial Services" by V. S. Somanath. Publisher: Himalaya Publishing House. 3. "Banking Theory, Law, and Practice" by Sundaram and Varshney. Publisher: Sultan Chand & Sons. 4. "Banking and Financial Systems" by M. L. Seth. Publisher: Pearson. 5. "Retail Banking: Concepts, Practice, and Operations" by Amit Kumar. Publisher: Taxmann Publications. 6. "Retail Banking Operations: A Comprehensive Guide" by IIBF (Indian Institute of Banking & Finance). Publisher: Macmillan Publishers India Ltd.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester (Group I)	
Subject: Banking and Business Economics	
Code of Course	BBE8008T
Title of the Course	Foreign Exchange Management
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To provide a comprehensive understanding of the various aspects of foreign exchange, international trade, and financial markets.
Learning Outcomes	Students will understand - foreign exchange markets, international financial institutions, exchange rate mechanisms, trade financing, risk exposure, - the ability to analyze and manage various aspects of foreign exchange and international trade effectively.
SYLLABUS	
UNIT – I	Foreign Exchange: Concept and Significance; Functions of FOREX Department; Role of RBI in Foreign exchange reserves.
UNIT – II	Exchange Arithmetic's: FOREX Transactions, Exchange Quotations, Spot and Forward Rates, Cross Rates, Futures, Options and Forward contracts.
UNIT – III	Banks and International Trade: Financing of imports and exports by banks; mechanism & Procedures. Sales & payment terms in foreign trade (INCO terms). Role & Policies of ECGC in promoting exports from India. Role & Policies of EXIM bank in financing and promoting foreign trade. Balance of trade and payments. Measures to correct imbalances in Balance of Payments.
UNIT – IV	Foreign Exchange Markets & International Financial Institution: Features of Foreign exchange markets. Euro-dollar market. Convertibility of rupee on current and capital account. Role of international financial institution in promoting international development and liquidity, IMF, WORLD BANK, IDA, IFC, ADB.
UNIT – V	Exchange Control: Objectives and Methods of Exchange control, Exchange control in India, FERA, FEMA and Foreign Exchange Risk Exposure.
Suggested Readings	1. Foreign Exchange Facilities for Individuals" by A. V. Rajwade (Macmillan Publishers India Ltd.) 2. "Foreign Exchange Operations: Master Circulars" by Reserve Bank of India (Reserve Bank of India Publications) 3. "Foreign Exchange Management Act (FEMA): With Rules & Regulations" by Taxmann Publications Pvt. Ltd. 4. "Foreign Exchange and Risk Management in International Business" by R. Shrivastava (Taxmann Publications Pvt. Ltd.) 5. "International Trade and Exports: Finance and Documentation" by Brijesh Agarwal (Taxmann Publications Pvt. Ltd.) 6. "Foreign Exchange Management: Text and Cases" by A. V. Rajwade and Prithvi Haldea (Macmillan Publishers India Ltd.)

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester (Group I)	
Subject: Banking and Business Economics	
Code of Course	BBE8009T
Title of the Course	Securities and Portfolio Management
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To develop a comprehensive understanding of investment management and portfolio analysis principles and techniques & to equip students with the knowledge and skills necessary to make informed investment decisions and effectively manage investment portfolios.
Learning Outcomes	The syllabus aims to provide students with a solid foundation in - investment management and portfolio analysis, enabling them to make informed investment decisions, effectively manage portfolios, - understanding the latest developments and trends in the field.
SYLLABUS	
UNIT – I	Basics of stock markets. Investment versus Speculation, Investment Alternatives and Their Evaluation, Financial Markets, Portfolio Management Process, Approaches to Investment Decision Making, Common Errors in Investment Management, and Qualities of Successful Investor.
UNIT – II	Risk and Return –Measuring Historical Return, Measuring Historical Risk, Measuring Expected (Ex Ante) Return and Risk. Fundamental Analysis: Economic Analysis, Industry Analysis, Company Analysis
UNIT – III	Framework Technical Analysis:Basic Tenets of Technical Analysis – Dow Theory – Behaviour of Stock Prices –Major Trends – Charts and Trend Lines – Resistance and support Lines – Different Patterns, Elliot Wave Theory, Efficient market theory.
UNIT – IV	Portfolio Theory: The Benefits of Diversification, Diversification and Portfolio Risk, Portfolio Return and Risk, Measurement of Co movements in Security Returns, Calculation of Portfolio Risk, Efficient Frontier, Optimal Portfolio. Capital Asset Pricing Model – Assumptions – Inputs Required for Applying CAPM, The Capital Market Line – Security Market Line.
UNIT – V	Equity Valuation: Balance Sheet Techniques- Book value, Liquidation value, Replacement cost. Discounted Cash Flow Techniques: Dividend discount model, Free cash flow model. Relative Valuation Techniques: Price-earnings ratio, Pricebook value ratio, Price-sales ratio.
Suggested Readings	"Investments" by Zvi Bodie, Alex Kane, and Alan J. Marcus (McGraw-Hill Education) "Security Analysis" by Benjamin Graham and David Dodd (McGraw-Hill Education) "The Intelligent Investor" by Benjamin Graham (Harper Business) "Common Stocks and Uncommon Profits" by Philip Fisher (John Wiley & Sons) "Indian Financial System" by Bharti Pathak (Pearson) "Investment Analysis and Portfolio Management" by Prasanna Chandra (McGraw-Hill Education)

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester (Group I)	
Subject: Banking and Business Economics	
Code of Course	BBE8010T
Title of the Course	Advanced Statistical Analysis
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To aware students about advanced statistical knowledge and various statistical test used in test of significance.
Learning Outcomes	Students will be able to • learn peculiarities of various probability distributions and Sampling Theory. • understand and solve numerical problems based on parametric and non-parametric tests.
SYLLABUS	
UNIT – I	Theory of Probability: Definition, counting techniques, Addition and Multiplication Theorem, Bayes Theorem and Mathematical Expectation Theoretical Distribution: Binomial, Poisson and Normal distribution
UNIT – II	Moments and Kurtosis Sampling Theory: Census vs sample, Parameter and statistic, objective of sampling, standard error, utility of standard error, Estimation, Hypothesis testing, Level of significance, critical value, p-value, one tailed and two tailed test, sample size.
UNIT – III	Test of Significance: Z-test, 't' test, F test and Chi Square Test
UNIT – IV	Analysis of Variance(one way and Two way) Test of Significance: Non-Parametric Test: Sign test, run test, Kolmogorov-Smirnov Test, Mann-Whitney U Test, Kruskal Wallis Test, Median Test.
UNIT – V	Non-Parametric Test: Wilcoxon Matched Pairs Signed Rank Test, Wald-Wolfowitz Run Test Statistical Decision Theory: Decision under uncertainty using non-probabilities and probabilities criteria, Bayesian decision rule.
Suggested Readings	1. Bhanawat Shurveer S., Business Statistics, RBD, Jaipur 2. Gujarati, Damodar N. & Sangeetha: Basic Econometrics, Tata McGraw Hill 3. Gupta, B.N.: Business Statistics, S.B.P.D. Publication, Agra 4. Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi 5. Hooda, R.P. – Statistics for Business and Economics, Vikas Publishing

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester (Group I)	
Subject: Banking and Business Economics	
Code of Course	BBE8011P
Title of the Course	Practical Business Research Methods
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	
Prerequisites	None
Co-requisites	None
Objectives of the Course	To equip students with the knowledge of using software for research purposes.
Learning Outcomes	Students will be able to • Perform data entering, data cleaning, generating various charts, generating descriptive statistics • Perform various tests in software for research purposes.
SYLLABUS	
UNIT – I	Data handling: Open data file, save, import from other data source, data entry, labelling for dummy number, recode into same variable, recode into different variable, transpose of data, insert variables and cases, merge variables and cases.
UNIT – II	Data Cleaning: Missing Data, Erroneous Data, Duplicate cases, Coding Inconsistencies, Outliers, Normality
UNIT – III	Diagrammatic representation: Simple Bar diagram, Multiple bar diagram, Sub-divided Bar diagram, Percentage diagram, Pie Diagram, Frequency Table, Histogram, Scatter diagram, Box plot.
UNIT – IV	Descriptive Statistics: Mean, Median, Mode, Skewness, Kurtosis. Correlation, Karl Pearson's and Spearman's Rank Correlation, Regression analysis: Simple and Multiple Regression Analysis (Enter and stepwise methods)
UNIT – V	Testing of Hypothesis: Parametric, One sample, Two sample Independent t-test, Paired t-test, Analysis of variance: One way ANOVA. Non-parametric: One sample KS test- Mann-Whitney U test, Wilcoxon Signed Rank test, Kruskal Wallis test, Friedman test- Chi- square test.
Suggested Readings	1. Field, Andy, Discovering Statistics using IBM SPSS Statistics, Sage Publications. 2. Pallant, Julie, SPSS Survival Manual: A Step by Step Guide to Data Analysis Using SPSS for Windows (Version 15), 3rd Edition, Open University Press
Notes	1. This paper will be taught with the help of relevant software in computer lab. 2. Examination of this paper shall comprise only computer based practical. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester (Group II)	
Subject: Banking and Business Economics	
Code of Course	BBE8010T
Title of the Course	Advanced Statistical Analysis
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To aware students about advanced statistical knowledge and various statistical test used in test of significance.
Learning Outcomes	Students will be able to • learn peculiarities of various probability distributions and Sampling Theory. • understand and solve numerical problems based on parametric and non-parametric tests.
SYLLABUS	
UNIT – I	Theory of Probability: Definition, counting techniques, Addition and Multiplication Theorem, Bayes Theorem and Mathematical Expectation Theoretical Distribution: Binomial, Poisson and Normal distribution
UNIT – II	Moments and Kurtosis Sampling Theory: Census vs sample, Parameter and statistic, objective of sampling, standard error, utility of standard error, Estimation, Hypothesis testing, Level of significance, critical value, p-value, one tailed and two tailed test, sample size.
UNIT – III	Test of Significance: Z-test, 't' test, F test and Chi Square Test
UNIT – IV	Analysis of Variance (one way and Two way) Test of Significance: Non-Parametric Test: Sign test, run test, Kolmogorov-Smirnov Test, Mann-Whitney U Test, Kruskal Wallis Test, Median Test.
UNIT – V	Non-Parametric Test: Wilcoxon Matched Pairs Signed Rank Test, Wald-Wolfowitz Run Test Statistical Decision Theory: Decision under uncertainty using non-probabilities and probabilities criteria, Bayesian decision rule.
Suggested Readings	1. Bhanawat Shurveer S., Business Statistics, RBD, Jaipur 2. Gujarati, Damodar N. & Sangeetha: Basic Econometrics, Tata McGraw Hill 3. Gupta, B.N.: Business Statistics, S.B.P.D. Publication, Agra 4. Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi 5. Hooda, R.P. – Statistics for Business and Economics, Vikas Publishing

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester(Group II)	
Subject: Banking and Business Economics	
Code of Course	BBE8011P
Title of the Course	Practical Business Research Methods
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	
Prerequisites	None
Co-requisites	None
Objectives of the Course	To equip students with the knowledge of using software for research purposes.
Learning Outcomes	Students will be able to • Perform data entering, data cleaning, generating various charts, generating descriptive statistics • Perform various tests in software for research purposes.
SYLLABUS	
UNIT – I	Data handling: Open data file, save, import from other data source, data entry, labelling for dummy number, recode into same variable, recode into different variable, transpose of data, insert variables and cases, merge variables and cases.
UNIT – II	Data Cleaning: Missing Data, Erroneous Data, Duplicate cases, Coding Inconsistencies, Outliers, Normality
UNIT – III	Diagrammatic representation: Simple Bar diagram, Multiple bar diagram, Sub-divided Bar diagram, Percentage diagram, Pie Diagram, Frequency Table, Histogram, Scatter diagram, Box plot.
UNIT – IV	Descriptive Statistics: Mean, Median, Mode, Skewness, Kurtosis. Correlation, Karl Pearson's and Spearman's Rank Correlation, Regression analysis: Simple and Multiple Regression Analysis (Enter and stepwise methods)
UNIT – V	Testing of Hypothesis: Parametric, One sample, Two sample Independent t-test, Paired t-test, Analysis of variance: One way ANOVA. Non-parametric: One sample KS test- Mann-Whitney U test, Wilcoxon Signed Rank test, Kruskal Wallis test, Friedman test- Chi- square test.
Suggested Readings	1. Field, Andy, Discovering Statistics using IBM SPSS Statistics, Sage Publications. 2. Pallant, Julie, SPSS Survival Manual: A Step by Step Guide to Data Analysis Using SPSS for Windows (Version 15), 3rd Edition, Open University Press
Notes	1. This paper will be taught with the help of relevant software in computer lab. 2. Examination of this paper shall comprise only computer based practical. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester(Group II)	
Subject: Banking and Business Economics	
Code of Course	BBE8012T
Title of the Course	Research Methodology & Quantitative Techniques
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To impart knowledge about research, research methodology and use of multivariate techniques.
Learning Outcomes	Students will be able to • learn basics of research and research methodology • apply some multivariate techniques for research purposes.
SYLLABUS	
UNIT – I	Research: Definition, Importance, Types, steps in Research Methodology, Defining Research Problems, Research Design.
UNIT – II	Sampling Design, Types of Samples, Measurement and Scaling, Multi-dimensional scaling, Research Report Writing, Referencing, and Bibliography.
UNIT – III	Factor Analysis, Conjoint Analysis
UNIT – IV	Discriminate Analysis, Cluster Analysis
UNIT – V	Decomposition Analysis, Structural Equation Modelling
Suggested Readings	1. Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi 2. Black, Hair et al.: Multivariate Data Analysis, Pearson (LPE) 3. Boyd et. al.: Marketing Research, Tata McGraw-Hill, New Delhi 4. Cooper, Donald R. and Schindler, Pamela S.: Business Research Methods, McGraw Hill Education 5. Kothari, C.R.: Research Methodology, New Age International Publishers, New Delhi 6. Sachdeva, J.K.: Business Research Methodology (Himalaya) 7. Sharma, K.R.: Business Research Methods, National Publishing House, New Delhi

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group II)	
Subject-Banking and Business Economics	
Code of the Course	BBE8013S
Title of the Course	Dissertation
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	12
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	
Prerequisites	Basic knowledge of advanced statistical analysis, research methodology etc.
Co-requisites	None
Objectives of the Course	This course is focused to facilitate student to carry out extensive research project through problem and gap identification, development of methodology for problem solving, interpretation of findings, presentation of results and discussion of findings in context of national and international research. The overall goal of the dissertation is for the student to display the knowledge and capability required for independent work.
Learning Outcomes	The student will be able to: • Gain in-depth knowledge and use adequate methods in the major subject/field of study; • Create, analyze and critically evaluate different research solutions; • Clearly present and discuss the conclusions as well as the knowledge and arguments that form the basis for these findings and • Identify the issues that must be addressed within the framework of the specific dissertation in order to take into consideration.
SYLLABUS	
The student shall write a research dissertation under the guidance of faculty members of the department, on a topic related to banking and business economics and any other related topics in consultation with his/her supervisor. Department Head shall allocate the supervisors to students.	
Notes	The dissertation shall be evaluated by an external expert.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Seventh Semester	
Subject: Business Administration	
Code of Course	BDM8004T
Title of the Course	E-Commerce
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To understand the basics of E-commerce, current and emerging business models and familiarize with basic business operations such as sales, marketing, HR etc. on the web.
Learning Outcomes	After completion the course, students are able to • learn basic concepts and technologies used in the field of management information system • analyse the impact of E-commerce on business models and strategy.
SYLLABUS	
UNIT – I	Introduction to E- Commerce Concepts and significance of E-commerce, driving forces of E-commerce. E-commerce business models - key elements of a business model and categories. Mechanism Dynamics of World Wide Web and internet- evolution and features; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing vs in house development of a website.
UNIT – II	Online Business Transactions Rationale of transacting online, E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping
UNIT – III	Website Designing Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.
UNIT – IV	E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures- procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting. Emerging modes and systems of E-payment (MPaisa, PayPal and other digital currency).E-payments risks
UNIT – V	Security and Legal Aspects of E-commerce, E-commerce security – meaning and issues. Security threats in the E-commerce environment security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Information Technology Act 2000- provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.

Suggested Readings	1. Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. "Business on the Net: An Introduction to the whats and hows of E-commerce." Macmillan India Ltd. 2. Bajaj KK, Debjani Nag "E-Commerce. Tata McGraw Hill Company" New Delhi 3. Chhabra, T.N., Jain, Hem Chand, Jain, Aruna. "An Introduction to HTML" Dhanpat Rai & Co 4. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. E- Business and E- commerce for Managers. Pearson Education. 5. Diwan, Parag and Sharma, Sunil "Electronic commerce- A manager's Guide to EBusiness", Vanity Books International, Delhi 6. Elias M. Awad "Electronic Commerce from vision to fulfillment" Third Edition PHI publications. 7. Kosiur, David, "Understanding Electronic Commerce" Prentice Hall of India Private Ltd., New Delhi. 8. Turban, E., et.al. "Electronic commerce: A Managerial perspective" Pearson Education Asia. 9. Whiteley, David, "E-Commerce" McGraw Hill, New York.
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B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Seventh Semester	
Subject: Business Administration	
Code of Course	BDM8005T
Title of the Course	Business Ethics & Corporate Governance
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	The main purpose of this course in Business Ethics & Corporate Governance is to introduce students to and equip them with required values and ethics to manage business and non-business organizations ethically and for betterment of the society.
Learning Outcomes	After completion of the course, the students will be able to understand • the basic concepts and terminology used in Business Ethics & Corporate Governance. • Students will understand the Indian way of managing business and management. • Students will understand various corporate governance practices required to run a business morally and sustainably.
SYLLABUS	
UNIT – I	Ethics and Business Ethics, Values and Ethics, Ethical Corporate Behaviour: Its Development, Ethical Leadership
UNIT – II	Ethical Decision-making, Ethical Dilemmas in Organization, Leadership and management lessons from Indian scriptures i.e. Upanishads, Mahabharat, Ramayan, Shrimadbhagwadgita.
UNIT – III	Meaning, Features of good corporate governance, Factors influencing corporate governance, Corporate governance in India, Amendments to Corporate Governance.
UNIT – IV	CSR- Concept and initiatives in India Corporate Social Reporting, Corporate Governance and the Role of Board of Directors (BOD)
UNIT – V	Ethical issues of Corporate Governance, Factors influencing Corporate Governance, Models of Corporate Governance (Anglo American, Japanese, German& Indian), Theories of Corporate Governance.
Suggested Readings	1. Business Ethics and Corporate Governance S.K.Bhatia 2. Corporate Crimes and Financial Frauds, Dr. Sumit Sharma, New Delhi India 3. Corporate Governance (Indian Edition) Mallin, Christine Oxford University press. New Delhi 4. Business Ethics , Andrew Crane and Dirk Matten ,Oxford University Press 5. Business Ethics : Text and Cases,C.S.V. Murthy , Himalaya Publishing House 6. Ethical choices in Business , R.C. Sekhar Sage Publications, New Delhi

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Seventh Semester	
Subject: Business Administration	
Code of Course	BDM8006T
Title of the Course	Rural & Service Marketing
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	Understand the concept of services and intangible products And analyze the role and relevance of quality in services
Learning Outcomes	The course brings out the emerging service environment in India and emphasizes the distinctive aspects of services marketing.
SYLLABUS	
UNIT – I	Introduction to service marketing -Meaning, Definition, Characteristics, Components, Classification of Service Marketing, Factors Leading to a Service Economy.
UNIT – II	Service consumer behavior - Understanding the Service Customer as a Decision Maker, Customer purchase is Associated with Risk, How Service Customers Evaluate the Service, The Service Consumer Decision Process, and The Decision-Making Process in the Service Sector, Components of Customer Expectations, Service Satisfaction, Service Quality Dimensions
UNIT – III	The service delivery process -Managing Service Encounters, Common Encounter Situations, Managing Service Encounters for Satisfactory Outcomes, Service Failure, Service Recovery, Process of Service Recovery, Customer Retention and Benefits
UNIT – IV	Introduction to Rural Markets, Definition, Concept, Nature, Size and Scope of Indian Rural markets, Rural Demand, Buying Characteristics, Rural Market Structure: Demographic, Physical, Economic Environment.
UNIT – V	Rural Community in India, Profile of Rural markets: Segmenting the Rural Market, Target and Positioning, Rural Consumer Behavior, Rural Buyer Characteristics, Marketing Mix strategies in Rural market
Suggested Readings	1.Services Marketing, Zeithaml, Bitner, Gremler & Pandit, 5th Edition, McGraw-Hill 2.Services- Marketing, Operations, and Management, Jauhari & Dutta, Oxford 3.Services Marketing, R. Srinivasan, PHI Learning 4.Rural Marketing 3Rd Edition by Pradeep Kashyap, Pearson

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Seventh Semester	
Subject: Business Administration	
Code of Course	BDM8106T
Title of the Course	Logistics and Supply Chain Management
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Elective Course(DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To study the important modes of logistics operations and to know supply chain techniques in an international perspective.
Learning Outcomes	After completing the course, Students will be able to • Understand fundamental supply chain management concepts • Understand the foundational role of logistics as it relates to transportation and warehousing.
SYLLABUS	
UNIT – I	Logistics management and Supply Chain management - Definition, Evolution, Importance. The concepts of logistics and Supply Chain Management, Key Drivers of Supply Chain Management and Logistics relationships
UNIT – II	Basics of Transportation, Transportation Functionality and Principles; Multimodal Transport: Modal Characteristics; Modal Comparisons; International Air Cargo Transport; Coastal and Ocean transportation, Characteristics of shipping transport- Types of Ships
UNIT – III	Containerization: Genesis, Concept, Classification, Benefits and Constraints; Inland Container Depot (ICD): Roles and Functions, CFS, Export Clearance at ICD; CONCOR; ICDs under CONCOR
UNIT – IV	Packing and Packaging: Meaning, Functions and Essentials of Packing and Packaging, Packing for Storage- Overseas Shipment Inland-Transportation- Product content Protection, Packaging Types: Primary, Secondary and Tertiary- Requirements of Consumer Packaging, Channel Member Packaging and Transport Packaging - Shrink packaging –Identification codes, bar codes, and electronic data interchange (EDI)
UNIT – V	Special Aspects of Export logistics: Picking, Packing, Vessel Booking [Less-than Container Load (LCL) / Full Container Load (FCL)], Customs, Documentation, Shipment, Delivery to distribution centers, distributors and lastly the retail outlets- Import Logistics:
Suggested Readings	1. Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGraw Hill. 2. Burt, Dobbler, Starling, World Class Supply Management, TMH. 3. Donald J Bowersox, David J Closs, Logistical Management, TMH 4. Pierre David, “International Logistics”, Biztantra. 5. Sunil Chopra, Peter Meindl, Supply Chain Management, Pearson Education, India.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Seventh Semester	
Subject: Business Administration	
Code of Course	BDM8107T
Title of the Course	Travel & Tourism Management
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Elective Course(DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To Understand the fundamental concept of Tourism And overview of the Tourism products and resources of India.
Learning Outcomes	By the end of the course, students would be able to understand fundamentals of tourism form the management, marketing and financial perspectives.
SYLLABUS	
UNIT – I	Introduction to Tourism; Travel: Meaning, Factors affecting travel, Traveler, Tourist, Travel guide (Meaning only). Tourism: Meaning and Definition, Objectives, Types of Tourism: Inter-regional, Intra regional, Inbound and Outbound Tourism, Domestic, International.
UNIT – II	Forms of Tourism: Religious, Medical, Historical, Social, Adventure, Health, Business, Conference, Sports. Impact of Tourism
UNIT – III	TOURISM PRODUCTS: Tourism Resources- Meaning, Definition, Tourism resources of India-types & typologies Cultural resources: Art & Architectures, Historical, Festivals, Costumes.
UNIT – IV	TOURISM MANAGEMENT & HOSPITALITY- Meaning, Nature; Accommodation - Meaning, role of accommodation in tourism, Types of Accommodations
UNIT – V	Travel Agency: Introduction, Meaning, Types of Travel Agency, Functions, challenges faced by Travel Agency and Tour Operators. Procedure for approval of a travel agency & tour operators (IATA & Govt body Approval) Travel Documentation: Passport-types, Procedure to apply, VISA-Types & Documents required for foreigners to visit India
Suggested Readings	1. Cottman, Travel & Tourism 2. Bhatia AK (2002), Tourism Development: Principles and Practices, Revised edition Sterling Publishers Private Limited, New Delhi. 3. Chris Cooper, Fletcher John, Fyall, Alan, Gilbert David, Wall Stephen (2008), Tourism Principles and Practices, 4th edition, Pearson Education Limited. 4. Dennis L & Foseter – Glencoe (2003), an Introduction to Travel & Tourism, McGrawHill International. 5. Dr. Revathy Girish (2007), Indian Tourist Panorama, Dominant Publishers and Distributors, New Delhi. 6. Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised Edition Vikas Publishing House Pvt Ltd, New Delhi. 7. Kaul R.N 91991), Dynamics of Tourism, Sterling Publishers Pvt Ltd, Volume 1,2& 3 New Delhi.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester	
Subject: Business Administration	
Code of Course	BDM8108T
Title of the Course	Training & Development
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Elective Course(DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To learn the practical applications of training and development theories in recent times and to learn to design training programmes for diverse workforce.
Learning Outcomes	By the end of the course, - To improve collaboration skills among the students. - To enhance leadership skills and abilities among the students. - To improve emotional intelligence and communication skills.
SYLLABUS	
UNIT – I	Nature of Training and Development Theories of management training and development and practical application of these theories in today's organisations, inputs and gaps in training; Training and development as a source of competitive advantage; Resistance to change.
UNIT – II	Designing Training Programmes Training process and practical application of designing programmes in today's environment, methods of training; Human re-engineering, managing change, workmen training, re-training, government initiatives, self-directed work teams, learning curves, managing a diverse workforce.
UNIT – III	Executive Development Executive development; Role of development officers, administrators, consultants, designers and instructors; Trends towards performance management and its impact on training professionals
UNIT – IV	Evaluation of Training and Development Programmes Evaluation of training and development programmes- statistical methods; Use of appropriate training and development software packages; Application of distance learning packages, effective training follow-up.
UNIT – V	Career Development Career development and planning, career development programmes and counseling, group projects, training for international assignments.
Suggested Readings	1. Bhattacharyya, D.K. Training and Development: Theories and Applications. New Delhi. Sage Publications India Pvt. Ltd. 2. Lynton, R., & Pareek, U. Training for Development. New Delhi: Vistaar. 3. Phillips, J. J. Hand book of Training Evaluation and Measurement Methods. Houston. Gulf Publishing Co. 4. Prior, J. Handbook of Training and Development. Mumbai: Jaico Publishing House 5. Donald, F. M. and Yager, E. G. Making the Training Process Work. New York. Harper and Row.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Seventh Semester	
Subject: Business Administration	
Code of Course	BDM8109T
Title of the Course	Retail Management
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Elective Course(DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To understand the various facets of Retail sector
Learning Outcomes	This course would be helpful for students to gain insights about Retail Sector for the learner which shall be helpful for making a career in Retailing.
SYLLABUS	
UNIT – I	Introduction to Retailing: Definition and Scope, Evolution of Retailing, Types of Retail, Trends in Retailing Industry, Benefits of Retailing, Retailing Environment.
UNIT – II	Retail purchasing and pricing: Purchase management: Merchandise Purchasing, Open to Buy, Open to Buy Planning, Analysing the Merchandise Performance. Pricing Strategies: Every Day Pricing, Competitive Based Pricing, Price Skimming, Market-Oriented Pricing, Marginal Cost Pricing. Retail Price Strategies: - Mark-Up Pricing, Vendor Pricing, Competitive Pricing, Psychological Pricing.
UNIT – III	Retail Marketing and Promotion: Nature and Scope:-Relationship Marketing, Market Strategies, Retail Research Understanding the Retail Customer: Retail Market, Population Analysis, Demographic Analysis, Consumer Behaviour Retail Promotion Mix: Retail Promotion Programme, Retail Advertising Media, Promotional Budget. Customer Services: Customer Services, Services Quality Gaps, Service Recovery.
UNIT – IV	Information System in Retailing: Acquiring and Using Information Strategies, Technology in Retail, Information Sources, Retail Information System.
UNIT – V	Retailing In India: Evolution and Trends in Organised Retailing, Indian Organised Retail Market, FDI in Indian Organised Retail Sector, Retail Scenario in India, and Future Trends of Retail in India.
Suggested Readings	1. Retail Management – Functional Principles and Practices, Edition: 3rd Edition (Revised and Enlarged), Author of the book: Gibson G. Vedamani, JAICO Publishing House, Mumbai, 2008 2. Retail Management, Edition: 3rd Edition, Suja Nair, Himalaya Publishing House, Mumbai, 2008 3. Retailing Management, 6th Edition, Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing Co Limited, New Delhi, 2008 4. Retail Marketing Management, 2nd Edition, David Gilbert, Pearson Education Low Price Edition, New Delhi, 2008

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester (Group I)	
Subject: Business Administration	
Code of Course	BDM8007T
Title of the Course	Management Information System
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To Provide advanced interdisciplinary knowledge, augment skills for creating enterprise information systems and enhance the performance of marketing management specialists by managing information
Learning Outcomes	The students will • deepen their scientific writing skills. • apply methods of virtual team learning for fulfilment of assignments in MIS area. • get acquainted and acquire practical skills of marketing analytics.
SYLLABUS	
UNIT – I	The meaning and use of MIS, System View of Business, Process of MIS, Development of MIS within the organization, Management Process, Information Needs, System Approach in Planning Organizing and Controlling MIS.
UNIT – II	Planning, Implementation and Controlling of Management Information System.
UNIT – III	Fundamentals of Data Processing, Computer Operation of Manual Information System, Components of Computer Systems, Flow Chart, Conversion of Manual to Computer Based Systems, Computer Systems Software, Application Software, Telecommunication Modem.
UNIT – IV	Managerial Decision Making, characteristics and components of Decision Support System.
UNIT – V	System Design: System design consideration, input/output design, forms design, file organization and database, data management, file design, program design, control and security.
Suggested Readings	1. Arora, Management Information System, Excel Books, 2010, 4th Edition, New Delhi. 2. C.S.V. Murthy, Management Information System, Himalaya Publishing House, 2011, 11 Edition, Mumbai. 3. G. V. Satya Sekhar, Management Information

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester (Group I)	
Subject: Business Administration	
Code of Course	BDM8008T
Title of the Course	Business Policy & Strategic Management
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	The main purpose of this course in Strategic Management is to introduce students to and equip them with skills required to manage business and non-business organizations at senior level
Learning Outcomes	After completion of the course, the students will be able to • understand the basic concepts and terminology used in Strategic Management. • identify opportunities and threats as well as strengths and weakness in the operating environment of hypothetical and real-world organizations. • analyze the contribution of various functional areas e.g. production, marketing, purchasing and supply management to the overall well-being of the organization.
SYLLABUS	
UNIT – I	Nature & importance of business policy & strategy; Introduction to the strategic management process and related concepts; Characteristics of corporate, business & functional level strategic management decisions; Company's vision and mission, need for a mission statement.
UNIT – II	Environmental Analysis & Diagnosis: Analysis of company's external environment; Michael E. Porter's 5 Forces model; Internal analysis, Importance of organisation capabilities, competitive advantage and core competence; Michael E. Porter's Value Chain Analysis, Porters Diamond Theory of National Advantage.
UNIT – III	Grand strategies: Stability, Growth, Retrenchment & Growth strategies
UNIT – IV	Strategic Analysis and Choice: Strategic gap analyses; portfolio analyses – BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix; behavioural considerations affecting choice of strategy introduction to strategic control & evaluation.
UNIT – V	Emerging Strategic Trends: Business Process Outsourcing and Knowledge Process Outsourcing in India: Concept and Strategies. Reasons For Growing BPO And KPO Business in India. Disaster Management: Concept, Problems and Consequences of Disasters, Strategies for Managing and Preventing Disasters and Cope Up Strategies. Process of Business Start-Ups and Its Challenges.
Suggested Readings	1. Strategic Management –Concepts and Cases by A>A Thompson & A.J. Strickland (11th Edition 1999) McGraw-Hill 2. Management Policy & Strategy by G.A. Steiner, J.R. Miner & E.R. Gray (3rd Edition 1998) Maxwell Macmillan 3. Management by R.J. Aldag & T.M Stearns (2nd Edition 1991) South-Western Publishing Company 4. Various issues of the Harvard Business Review

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester(Group I)	
Subject: Business Administration	
Code of Course	BDM8009T
Title of the Course	Advertising Management
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To acquaint the students about advertising and sales.
Learning Outcomes	The students will • have an understanding of the decision processes in advertising and sales promotion from a marketer's point of view. • develop the Analytical skills for dealing with advertising and promotion decisions.
SYLLABUS	
UNIT – I	Advertising: Introduction, Scope, Importance in Business – Role of Advertising in Social and Economic Development of India: Ethics and Truths in Indian Advertising.
UNIT – II	Integrated Communication Mix (IMC): Meaning, Importance, Communication Meaning, Importance, Process, Communication Mix Components, Role in Marketing, Branding: Meaning, Importance in Advertising.
UNIT – III	Promotional Objectives: Importance, Determination of Promotional Objectives, Setting Objective, DAGMAR, Advertising Budget Importance, Establishing the Budget Approaches, Allocation of Budget.
UNIT – IV	Advertising Copy: Meaning, Components, Types of Advertising Copy, Importance of Creativity in Advertising Media Planning: Importance, Strategies, Media Mix.
UNIT – V	Advertising Research: Importance, Testing Advertising Effectiveness, Market Testing for Ads, International Advertising – Importance, International versus Local Advertising.
Suggested Readings	1. Philip Kotler and Eduardo L Roberto, Social marketing strategies for changing public 2. behaviour- The free Press-1989. 3. Jib Fowles, Advertising and popular culture-Sage Publications 1996 4. Mary Cross, Advertising and Culture-Prentice Hall 2001 4. Rajeev Batra, John G. Myers, David A. Aaker, Advertising Management, Pearson Education 5. Manendra Mohan- Advertising Management; Tata McGraw Hill 6. Promotion- Stanley • George E. Belch, Micheal A. Belch, Keyoor Purani: Advertising and Promotion; Tata McGraw Hill

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester(Group I)	
Subject: Business Administration	
Code of Course	BDM8010T
Title of the Course	Advanced Statistical Analysis
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To aware students about advanced statistical knowledge and various statistical test used in test of significance.
Learning Outcomes	Students will be able to • learn peculiarities of various probability distributions and Sampling Theory. • understand and solve numerical problems based on parametric and non-parametric tests.
SYLLABUS	
UNIT – I	Theory of Probability: Definition, counting techniques, Addition and Multiplication Theorem, Bayes Theorem and Mathematical Expectation Theoretical Distribution: Binomial, Poisson and Normal distribution
UNIT – II	Moments and Kurtosis Sampling Theory: Census vs sample, Parameter and statistic, objective of sampling, standard error, utility of standard error, Estimation, Hypothesis testing, Level of significance, critical value, p-value, one tailed and two tailed test, sample size.
UNIT – III	Test of Significance: Z-test, 't' test, F test and Chi Square Test
UNIT – IV	Analysis of Variance(one way and Two way) Test of Significance: Non-Parametric Test: Sign test, run test, Kolmogorov-Smirnov Test, Mann-Whitney U Test, Kruskal Wallis Test, Median Test.
UNIT – V	Non-Parametric Test: Wilcoxon Matched Pairs Signed Rank Test, Wald-Wolfowitz Run Test Statistical Decision Theory: Decision under uncertainty using non-probabilities and probabilities criteria, Bayesian decision rule.
Suggested Readings	1. Bhanawat Shurveer S., Business Statistics, RBD, Jaipur 2. Gujarati, Damodar N. & Sangeetha: Basic Econometrics, Tata McGraw Hill 3. Gupta, B.N.: Business Statistics, S.B.P.D. Publication, Agra 4. Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi 5. Hooda, R.P. – Statistics for Business and Economics, Vikas Publishing

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester(Group I)	
Subject: Business Administration	
Code of Course	BDM8011P
Title of the Course	Practical Business Research Methods
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	
Prerequisites	None
Co-requisites	None
Objectives of the Course	To equip students with the knowledge of using software for research purposes.
Learning Outcomes	Students will be able to • Perform data entering, data cleaning, generating various charts, generating descriptive statistics • Perform various tests in software for research purposes.
SYLLABUS	
UNIT – I	Data handling: Open data file, save, import from other data source, data entry, labelling for dummy number, recode into same variable, recode into different variable, transpose of data, insert variables and cases, merge variables and cases.
UNIT – II	Data Cleaning: Missing Data, Erroneous Data, Duplicate cases, Coding Inconsistencies, Outliers, Normality
UNIT – III	Diagrammatic representation: Simple Bar diagram, Multiple bar diagram, Sub-divided Bar diagram, Percentage diagram, Pie Diagram, Frequency Table, Histogram, Scatter diagram, Box plot.
UNIT – IV	Descriptive Statistics: Mean, Median, Mode, Skewness, Kurtosis. Correlation, Karl Pearson's and Spearman's Rank Correlation, Regression analysis: Simple and Multiple Regression Analysis (Enter and stepwise methods)
UNIT – V	Testing of Hypothesis: Parametric, One sample, Two sample Independent t-test, Paired t-test, Analysis of variance: One way ANOVA. Non-parametric: One sample KS test- Mann-Whitney U test, Wilcoxon Signed Rank test, Kruskal Wallis test, Friedman test- Chi- square test.
Suggested Readings	1. Field, Andy, Discovering Statistics using IBM SPSS Statistics, Sage Publications. 2. Pallant, Julie, SPSS Survival Manual: A Step by Step Guide to Data Analysis Using SPSS for Windows (Version 15), 3rd Edition, Open University Press
Notes	1. This paper will be taught with the help of relevant software in computer lab. 2. Examination of this paper shall comprise only computer based practical. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester(Group II)	
Subject: Business Administration	
Code of Course	BDM8010T
Title of the Course	Advanced Statistical Analysis
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To aware students about advanced statistical knowledge and various statistical test used in test of significance.
Learning Outcomes	Students will be able to • learn peculiarities of various probability distributions and Sampling Theory. • understand and solve numerical problems based on parametric and non-parametric tests.
SYLLABUS	
UNIT – I	Theory of Probability: Definition, counting techniques, Addition and Multiplication Theorem, Bayes Theorem and Mathematical Expectation Theoretical Distribution: Binomial, Poisson and Normal distribution
UNIT – II	Moments and Kurtosis Sampling Theory: Census vs sample, Parameter and statistic, objective of sampling, standard error, utility of standard error, Estimation, Hypothesis testing, Level of significance, critical value, p-value, one tailed and two tailed test, sample size.
UNIT – III	Test of Significance: Z-test, 't' test, F test and Chi Square Test
UNIT – IV	Analysis of Variance (one way and Two way) Test of Significance: Non-Parametric Test: Sign test, run test, Kolmogorov-Smirnov Test, Mann-Whitney U Test, Kruskal Wallis Test, Median Test.
UNIT – V	Non-Parametric Test: Wilcoxon Matched Pairs Signed Rank Test, Wald-Wolfowitz Run Test Statistical Decision Theory: Decision under uncertainty using non-probabilities and probabilities criteria, Bayesian decision rule.
Suggested Readings	1. Bhanawat Shurveer S., Business Statistics, RBD, Jaipur 2. Gujarati, Damodar N. & Sangeetha: Basic Econometrics, Tata McGraw Hill 3. Gupta, B.N.: Business Statistics, S.B.P.D. Publication, Agra 4. Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi 5. Hooda, R.P. – Statistics for Business and Economics, Vikas Publishing

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester(Group II)	
Subject: Business Administration	
Code of Course	BDM8011P
Title of the Course	Practical Business Research Methods
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	
Prerequisites	None
Co-requisites	None
Objectives of the Course	To equip students with the knowledge of using software for research purposes.
Learning Outcomes	Students will be able to • Perform data entering, data cleaning, generating various charts, generating descriptive statistics • Perform various tests in software for research purposes.
SYLLABUS	
UNIT – I	Data handling: Open data file, save, import from other data source, data entry, labelling for dummy number, recode into same variable, recode into different variable, transpose of data, insert variables and cases, merge variables and cases.
UNIT – II	Data Cleaning: Missing Data, Erroneous Data, Duplicate cases, Coding Inconsistencies, Outliers, Normality
UNIT – III	Diagrammatic representation: Simple Bar diagram, Multiple bar diagram, Sub-divided Bar diagram, Percentage diagram, Pie Diagram, Frequency Table, Histogram, Scatter diagram, Box plot.
UNIT – IV	Descriptive Statistics: Mean, Median, Mode, Skewness, Kurtosis. Correlation, Karl Pearson's and Spearman's Rank Correlation, Regression analysis: Simple and Multiple Regression Analysis (Enter and stepwise methods)
UNIT – V	Testing of Hypothesis: Parametric, One sample, Two sample Independent t-test, Paired t-test, Analysis of variance: One way ANOVA. Non-parametric: One sample KS test- Mann-Whitney U test, Wilcoxon Signed Rank test, Kruskal Wallis test, Friedman test- Chi- square test.
Suggested Readings	1. Field, Andy, Discovering Statistics using IBM SPSS Statistics, Sage Publications. 2. Pallant, Julie, SPSS Survival Manual: A Step by Step Guide to Data Analysis Using SPSS for Windows (Version 15), 3rd Edition, Open University Press
Notes	1. This paper will be taught with the help of relevant software in computer lab. 2. Examination of this paper shall comprise only computer based practical. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester(Group II)	
Subject: Business Administration	
Code of Course	BDM8012T
Title of the Course	Research Methodology & Quantitative Techniques
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To impart knowledge about research, research methodology and use of multivariate techniques.
Learning Outcomes	Students will be able to • learn basics of research and research methodology • apply some multivariate techniques for research purposes.
SYLLABUS	
UNIT – I	Research: Definition, Importance, Types, steps in Research Methodology, Defining Research Problems, Research Design.
UNIT – II	Sampling Design, Types of Samples, Measurement and Scaling, Multi-dimensional scaling, Research Report Writing, Referencing, and Bibliography.
UNIT – III	Factor Analysis, Conjoint Analysis
UNIT – IV	Discriminate Analysis, Cluster Analysis
UNIT – V	Decomposition Analysis, Structural Equation Modelling
Suggested Readings	1. Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi 2. Black, Hair et al.: Multivariate Data Analysis, Pearson (LPE) 3. Boyd et. al.: Marketing Research, Tata McGraw-Hill, New Delhi 4. Cooper, Donald R. and Schindler, Pamela S.: Business Research Methods, McGraw Hill Education 5. Kothari, C.R.: Research Methodology, New Age International Publishers, New Delhi 6. Sachdeva, J.K.: Business Research Methodology (Himalaya) 7. Sharma, K.R.: Business Research Methods, National Publishing House, New Delhi

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group II)	
Subject-Business Administration	
Code of the Course	BDM8013S
Title of the Course	Dissertation
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	12
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	
Prerequisites	Basic knowledge of advanced statistical analysis, research methodology etc.
Co-requisites	None
Objectives of the Course	This course is focused to facilitate student to carry out extensive research project through problem and gap identification, development of methodology for problem solving, interpretation of findings, presentation of results and discussion of findings in context of national and international research. The overall goal of the dissertation is for the student to display the knowledge and capability required for independent work.
Learning Outcomes	The student will be able to: • Gain in-depth knowledge and use adequate methods in the major subject/field of study; • Create, analyze and critically evaluate different research solutions; • Clearly present and discuss the conclusions as well as the knowledge and arguments that form the basis for these findings and • Identify the issues that must be addressed within the framework of the specific dissertation in order to take into consideration.
SYLLABUS	
The student shall write a research dissertation under the guidance of faculty members of the department, on a topic related to business administration and any other related topics in consultation with his/her supervisor. Department Head shall allocate the supervisors to students.	
Notes	The dissertation shall be evaluated by an external expert.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Second Year	
Third Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7102T
Title of the Course	Auditing
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of items of financial statements.
Co-requisites	None
Objectives of the Course	To develop understanding of the concepts in the auditing, auditing procedures and acquire the ability to apply the same in while conducting practical audit.
Learning Outcomes	The students will be able to: • Understand the basic concepts and procedure of auditing. • They will have deeper knowledge about vouching, verification, audit of items of financial statements and audit reports. • Understand the role and qualification of a company auditor. • Understand the types of Audit report.
SYLLABUS	
UNIT-I	Introduction: Meaning of Auditing, Objective, Importance, Types of Audits and Limitation of Auditing. Standards on Auditing issued by ICAI: Process of issuing audit standards by Auditing and Assurance Standard Board (AASB) of the ICAI.
UNIT -II	Audit Planning (SA-300) and Audit Programme: Develop an audit plan and programme, role of Audit Note Book, Working Paper (SA230-Documentation) and evaluation of Audit Evidence (SA-500), Difference Between Routine Checking and Test Checking.
UNIT-III	Internal control: Meaning, objective of internal control, Internal Audit V/s internal checking system, techniques of internal control and limitations of internal control system.
	Vouching and Verification: Meaning of vouching, its objective, role of vouching in auditing, steps in vouching process and verification of Assets and liabilities.
UNIT-IV	Auditor of Companies: Qualification and Disqualification, Appointment, Right and Duties, Removal of Auditor and Liabilities of Auditor (Section 139to145 of Companies Act2013).
UNIT-V	Audit of Items of Financial Statements: Depreciation, Interest Income and expenses, dividend Income, Travelling Expenses, Repair to building and Machinery, Share capital, Reserve and surplus, long term borrowings, Trade payable, current liabilities, plant and equipment, furniture and fixtures, loan and advances, contingent liabilities
	Special Audits: Banking Companies, Educational, Non Profit Institutions and Insurance Companies.
	Audit report (SA-700): forming an opinion on the financial statements, Auditor's report-basic element, Types of modified opinion, when a modification is required, qualified, adverse, disclaimer of opinion.
Suggested Readings	1. Jain, Khandelwal: Auditing (Hindi), Ramesh Book Depot, Jaipur. 2. Jagdish Prasad: Auditing (Hindi) 3. Jain, Khandelwal and Pareek, Auditing-principals and practice. RBD Publication, Jaipur.

	4. Gupta, Kamal: Contemporary Auditing, Tata McGraw Hill, New Delhi. 5. Pagare, Dinkar: Principles and Practice of Auditing, Sultan Chand, New Delhi. 6. Sharma, T.R.: Auditing Principles and Problems, Sahitya Bhawan, Agra. 7. Shukla, S.M.: Auditing (Hindi) 8. Tandon, B.N.: Principles of Auditing, S. Chand & Co., New Delhi. 9. Basu Sanjib Kumar., Auditing and Assurance, Pearson Education India Bengaluru. 10. Gupta Kamal, Practical Auditing, Tata McGraw Hill, India. 11. Jha Aruna, Auditing and Corporate Governance, Taxmann Publications, New Delhi. 12. Tandon B. N., Practical Auditing S. Chand & Co. Ltd., New Delhi.
Suggested E-resources	• https://www.icai.org/post.html?post_id=17768 • https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf