

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK

[LOCF]



Sanskar Sarjan Education Society's

***DTSS COLLEGE OF COMMERCE***

[AUTONOMOUS]

**PROGRAMME CODE: BC2122**

**Bachelor of Commerce**

**[B. Com.]**

**w. e. f. 2021-22**

**SEMESTER-I**  
**COURSE DETAILS**

1. **Programme Title:** Bachelor of Commerce.
2. **Duration of programme:** 3 years
3. **Title of the Course: Introduction to Business.**
4. **Course Code :** BC1011

**5) Course Objective:**

- To make students acquainted with the concept, scope and significance of business
- To provide basic conceptual and applicative knowledge about business organizations
- To enlighten students about business environment and its inter-relationship with the business
- To provide students with the intellectual exposure to entrepreneurship and its tremendous opportunities, so that they can visualize the possibilities of initializing viable start-ups.

**6) Eligibility for admission:** HSC/ 10+2

**7) Duration of course:** one semester

**8) Intake capacity:** 480 (4 divisions of 120 learners each)

**9) Attendance:** 75%

**10) Total Credits:** 3

**11) Fee Structure:**

**12) Teacher's Qualification:** M. Com. / with NET/SET with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)

**13) Per week Work-load of the Teacher:** 3 lectures per week

**14) Total modules:** 4

**15) Content:**

**Module I (Introduction to Business)**

**(12 lectures)**

- Business - Meaning, Definition, Features.
- Importance to Business firms, society and customer
- Business function.
- Objectives of Business - Classification of business objectives, reconciliation of social objectives.
- Social responsibility of a business firm towards various stakeholders.
- Business Ethics - Meaning, Definition of ethics, nature of ethics, Business ethics, Importance of Business ethics, factors influencing business ethics, ethical dilemmas, role of corporate culture in ethics.
- Corporate Social Responsibility - Concept, relevance and importance of CSR.
- Case study of successful businesses and business failures worldwide.
- **Module II (Setting up of Business)** **(10 lectures)**
- Business Planning Process.
- Concept & Importance of Project Planning, Project Report.
- Feasibility Study - Importance and its Types.
- Concept and Stages of Business Unit Promotion
- Factors determining location.
- Role of Govt. in Promotion of Business Units.

- Statutory Requirements in Promoting Business Unit: Licensing and Registration Procedure , Filing returns and other documents ,Other important legal provisions.

### Module III (Business Environment)

(10 lectures)

- Meaning, features, significance of Business Environment.
- Micro environment - Internal & external environment.
- Macro environment - Demographic, Natural, Political, Social, Cultural, Economic, Technological. Legal and International.
- Competitive Environment - Meaning, International Environment - WTO - Objectives & Functions of WTO, Pros and Cons of WTO.
- Major Trading Blocs (EU, ASEAN, SAARC & NAFTA)
- Challenges faced by International Business.

### Module IV (Entrepreneurship)

(13 lectures)

- Entrepreneur - Definition & Characteristics
- Entrepreneurship - Meaning, need, factors influencing entrepreneurship, Global perspective.
- Role of Entrepreneurship in economic development.
- Entrepreneurship training and development centres in India
- Women Entrepreneurs - Problems and Promotion
- Sunrise sectors of Indian economy, Investment Opportunities and Challenges for Indian Industries.
- Start-up - Meaning, features, types and challenges.
- Sources of funding for starting new businesses.

#### 16) EVALUATION PATTERN:

- Total Marks:** 100 Marks (10 Point Grading)
- Passing Criteria :** 40 % ( 4 Grade Points)
- Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

- Mode of Evaluation of Answer-book:** Online/Offline

#### 17) Paper Pattern:

Question No.	Particulars (Nature of Questions)	Marks
Q-1 (Module-I)	Answer any 2 out of 3	12
Q-2 (Module-II)	Answer any 2 out of 3	12
Q-3 (Module- III)	Answer any 2 out of 3	12

Q-4 (Module-IV)	Answer any 2 out of 3	12
Q-5	Write short notes on (Any 3 out of 4) Based on entire syllabus	12
Total		60

**Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Periodical Class Tests /Online test	20 Marks
PowerPoint Presentation / An assignment based on curriculum to be assessed by the concerned teacher.	15 Marks
Overall conduct as a responsible student,, mannerism etc	05 Marks
<b>TOTAL</b>	<b>40 Marks</b>

**18) Learning Outcome:**

After completion of the course, the student will be able to:

**C01:** understand the nuances of business organization-its objectives, new trends, etc.

**C02:** identify and utilize entrepreneurship opportunities

**C03:** compete in the contemporary job market successfully.

**19) Reference:**

1. Ashwathapa K., *Essentials of Business Environment*, Himalaya Publication.
2. Paul Justin, *Business Environment*, Tata McGraw Hill, 2008.
3. Key John, *Business Environment: Managing in a Strategic Context*, Jaico Publication, 2006.
4. Shukla M.B., *Business Environment Text & Cases*, Taxmann Publication, 2012.
5. Butter David, *Business Planning - A Guide to Business Start-up*, Butterworth Heinemann 2003.
6. Temani V.K. *Service Marketing*, Prism publication.
7. Zeithmael, Valarie A., *Service Marketing*, Tata McGraw Hill Edn. 2011.
8. Joseph P.T., *E-Commerce in India*.
9. Levy Michael, Weiz Barton A. *Retailing Management*, Tata McGraw Hill.
10. Jha S.M., *Service Marketing*, Himalaya Publication.

**COURSE DETAILS**

**1) Programme Title:** Bachelor of Commerce (B.Com.)

**2) Duration of Programme:** 3 Years

**3) Title of the Course:** BUSINESS COMMUNICATION - I

**4) Course Code :** BC1014

**5) Course Objective:**

- To create awareness of the complexity of communication process, especially at workplaces; and to enable learners to manage barriers to communication.

- To teach about the scope and range of digital media so as to communicate effectively through social media.
- To develop effective and critical listening skills in learners.
- To teach basics of functional grammar in order to improve the English usage of learners.
- To improve speaking and writing skills to enable learners to communicate in a concise, persuasive and audience-centered manner.

**6) Eligibility for admission:** HSC/10+2

**7) Duration of course:** One Semester

**8) Intake capacity:** 480 (4 divisions of 120 learners each)

**9) Attendance:** Minimum 75%

**10) Total Credits:** 4 credits

**11) Fee Structure:**

**12) Teacher's Qualification:** M.A. (English) with N.E.T/ S.E.T or Ph.D.

**13) Per week Work-load of the Teacher:** 4 lectures + 1 tutorial (per batch of 30 students)

**14) Total modules:** 3 modules

<b>Module-I</b>	<b>Hours</b>
<p><b>Theory of Communication:</b></p> <ul style="list-style-type: none"> <li>• <b>Concept of Communication</b> : Meaning, Definition, Process, Need, Feedback; Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education &amp; Training, Warning, Raising Morale</li> <li>• <b>Impact of Technology Enabled Communication</b> : Types - Internet, Blogs, E-Mail, MOOCs, Social Media (Facebook, Twitter, WhatsApp, Instagram, Personal Use and Business Use, Benefits &amp; Risks)</li> <li>• <b>Communication at Workplace</b> : Channels - Formal and Informal - Vertical, Horizontal, Diagonal, Grapevine; Methods – Oral/Written/ Non-verbal (Body Language)/ Visual, Business Etiquette</li> <li>• <b>Barriers to Communication:</b> Physical / Language / Socio-Cultural / Psychological /Organisational Barriers, Ways to Overcome these Barriers</li> <li>• <b>Listening</b> : Importance of Listening Skills, Obstacles to Listening, Cultivating Good Listening Skills.</li> </ul>	<b>25</b>
<p><b>Module-II</b></p> <p><b>Professional Correspondence:</b></p> <ul style="list-style-type: none"> <li>• <b>Theory of Business Letter Writing</b> : Parts, Structure, Principles of Effective Letter Writing, Principles of Effective E-mail Writing</li> <li>• <b>Personnel Correspondence</b> : Statement of Purpose, Letter of Recommendation, Job Application Letter/e-mail and Resume, Letter of Acceptance of Job Offer, Letter of Appreciation, Letter of Resignation</li> </ul>	<b>10</b>
<p><b>Module-III</b></p> <p><b>Grammar and Communication Skills:</b></p> <ul style="list-style-type: none"> <li>• <b>Functional Grammar:</b> Concord – Subject and Verb, Person and Number; Active and Passive Voice; Spelling and Punctuation</li> <li>• <b>Paragraph Writing:</b> Developing an idea, using appropriate linking devices, Cohesion and Coherence, etc.</li> </ul>	<b>25</b>

<ul style="list-style-type: none"> <li>• <b>Tutorial Activities:</b> Speaking Skills, Writing Skills, Reading and Comprehension Skills, Listening skills.</li> </ul>	
<b>Total</b>	<b>60</b>

**16) EVALUATION PATTERN:**

- Total Marks:** 100 Marks (10 Point Grading)
- Passing Criteria :** 40 % ( 4 Grade Points)
- Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

d) **Mode of Evaluation of Answer-book:** Online/Offline

e) **Paper Pattern:** SEMESTER END EXAM (SEE): 60 Marks

Question No.	Particulars (Nature of Questions)	Marks
<b>Q.1.</b> <b>Module 1</b>	A) Two long questions OR B) Two long questions	8 + 7 = 15
<b>Q.2.</b> <b>Module 1</b>	Short Notes [Any 3 out of 5]	3 x 5 = 15
<b>Q.3.</b> <b>Module 2</b>	Letter writing [Any 3 out of 5]	3 x 5 = 15
<b>Q.4.</b> <b>Module 3</b>	A) Functional Grammar exercises B) Paragraph Writing	10 + 5 = 15
<b>Total</b>		<b>60</b>

**17) Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Class test (Objective type questions/ Case studies)	30 Marks
Tutorial based assignment (Comprehension Skills / Book Review)	10 Marks
<b>TOTAL</b>	<b>40 Marks</b>

**18) Learning Outcome:**

After completing this course, the learner will be able:

**CO1:** To understand the processes of and barriers to communication, specifically in business situations.

**CO2:** To know and use digital and social media for personal and business purposes effectively and safely.

**CO3:** To write accurate and persuasive personnel correspondence.

**CO4:** To know and use the basics of functional grammar.

**CO5:** To improve their reading, writing, speaking and listening skills.

## 19) REFERENCES:

- Ashley,A. (1992). *A Handbook Of Commercial Correspondence*, Oxford University Press.
- Balan,K.R. and Rayudu C.S. (1996). *Effective Communication*, Beacon.
- Benjamin, James. (1993). *Business and Professional Communication Concepts and Practices*, Harper Collins College Publishers.
- Eyre, E.C. (1985). *Effective Communication Made Simple*, Rupa and Co.
- Frailley, L.E. (1982). *Handbook of Business Letters*, Revised Edn. Prentice Hall Inc.
- Kakarla, Ujjwala, Tanu Gupta & Leena Pundir. (2019). *Functional English for Communication*. Sage Texts.
- Lock, Graham. (1995). *Functional English Grammar: An Introduction for Second Language Teachers*. Cambridge University Press.
- M. Ashraf, Rizvi. (2006). *Effective Technical Communication* Tata McGraw Hill.
- Stephenson, James. (1988). *Principles and Practice of Commercial Correspondence*, Pilman and Sons Ltd.

### Web Resources:

- <https://www.britishcouncil.org/br/en/programmes/english/resources-teachers>
- <https://www.onestopenglish.com/>
- <https://www.skillsworkshop.org/category/link-types/learning-resources-external-links/interactive-resource-sites/interactive-english>
- [https://study.sagepub.in/kakarla\\_fec](https://study.sagepub.in/kakarla_fec)
- YouTube videos, TED Talks, etc

## **COURSE DETAILS**

1) **Programme Title:** Bachelor of Commerce (B.Com.)

2) **Duration of programme:** 3 Years

3) **Title of the Course:** Environment studies -I

4) **Course Code :** BC1015

5) **Course Objective:**

- To create environmental awareness among students
- To make students aware about various environmental factors and their relation to the field of commerce
- To highlight functional and spatial links between environment, economy and society
- To create an insight into environmental issues at various levels
- To enlighten students about various environmental movements, their contributions and impacts.

6) **Eligibility for admission:** HSC/10+2

7) **Duration of course:** One Semester

8) **Intake capacity:** 480 (4 divisions of 120 learners each)

9) **Attendance:** Minimum 75%

10) **Total Credits:** 03 credits

**11) Fee Structure:**

**12) Teacher's Qualification:** M.A. (Geography) with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)

**13) Per week Work-load of the Teacher:** 4 lectures

**14) Total modules:** 05

**15) Content:**

**Module I (Environment and Ecosystem)**

**(13 Lectures)**

Environment: Meaning, definition, scope: Various spheres of environment (Atmosphere, lithosphere, hydrosphere and biosphere). Layers of atmosphere: concept of an ecosystem: definition, characteristics, components and types, functioning and structure; Food chain and Food Web-Ecological Pyramids- Man and environment relationship; Importance and scope of Environmental Studies.

**Module II**

**(Natural Resources and Sustainable Development)**

**(13 Lectures)**

Meaning and definitions; Classification and types of resources, factors influencing resource utilization; Resource conservation- meaning and methods-conventional and non-conventional resources, problems associated with and management of water, forest and energy resources - resources utilization and sustainable development.

**Module III**

**(Population and Emerging Issues of Development)**

**(13 Lectures)**

Population explosion in the world and in India and rising concerns; Demographic Transition Theory- pattern of population growth in the world and in India and associated problems- Measures taken to control population growth in India, Human population and environment - Environment and Human Health- Human Development Index- The World Happiness Index

**Module IV**

**(Urbanization and Environment) (13 Lectures)**

Concept of Urbanization- Problem of migration and urban environment- changing land use, crowding and stress on urban resources, degradation of air and water, loss of soil cover impact on biodiversity, Urban heat islands- Emerging Smart Cities and safe cities in India – Sustainable cities

**Module-V**

**(Reading of Thematic Maps and Map Filling) (8 Lectures)**

- Reading of Thematic Maps (4Lectures)
- Located bars, Circles, Pie charts, Isopleths, Choropleth and Flow map, Pictograms - Only reading and interpretation.
- Map Filling (4 Lectures)
- Map filling of World (Environmentally significant features) using point, line and polygon segment.

**16) EVALUATION PATTERN:**

- d) **Total Marks:** 100 Marks (10 Point Grading)
- e) **Passing Criteria :** 40 % ( 4 Grade Points)
- f) **Marking Scheme:** 60:40 Pattern



<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

**d) Mode of Evaluation of Answer-book:** Online/Offline

**e) Paper Pattern:** \_SEMESTER END EXAM (SEE): 60 Marks

<b>Question No.</b>	<b>Sub-Question</b>	<b>Type of Question</b>	<b>Sub-Question Marks</b>	<b>Total Marks</b>
Q.1.	A.	Reading & Interpretation of World thematic map	10	20 Marks
	B.	Map filling – World map	10	
Q.2. Module 1		Full length question (1 out of 3)		10 Marks
Q.3. Module 2		Full length question (1 out of 3)		10 Marks
Q.4. Module 3		Full length question (1 out of 3)		10 Marks
Q.5. Module 4		Full length question (1 out of 3)		10 Marks
Total				60 Marks

**17) Continuous Internal Assessment (CIA) –\_40 Marks Classification**

<b>ASSESSMENT</b>	<b>MARKS</b>
Periodical Class Tests /Online test	20 Marks
PowerPoint Presentation / An assignment based on curriculum to be assessed by the concerned teacher.	15 Marks
Overall conduct as a responsible student, mannerism etc	05 Marks
Total	40 Marks

### 18) Learning Outcome (CO):

The Course intends to:

**CO1:** deliver the understanding of basic concepts of environment and ecosystem.

**CO2:** highlight the current status of natural resources, impact of human activities on environment and issues arising out of it.

**CO3:** discuss need of smart, safe and sustainable cities on the backdrop of urbanization enhance learning capability through map reading and filling work.

### 19) References:

- Agarwal, K.C. 2001. *Environmental Biology*, Nidi Publ. Lid. Bikaner.
- Bharucha, Erach, *The Biodiversity of India*, Mapin Publishing Pvt. Ltd., Ahmedabad -380013, India, Email:mapin@icenet.net
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, *Environmental Encyclopedia*, Jaico Publ. House, Mumbai, 1196p.
- Hawkins R.E., *Encyclopedia of Indian Natural History*, Bombay Natural History Society.
- Mckinney, ML. & School, R.M 1996. *Environmental Science systems & Solutions*, Web enhanced edition. 639p
- Miller T.G. Jr *Environmental Science*, Wadsworth Publishing Co.
- Odum, EP.1971. *Fundamentals of Ecology*. W.B. Saunders Co. USA, 574p
- Trivedi RK., *Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II*, Enviro Media (R)
- *Ecotourism Economics and Environment* by Nagarajan K and Alex K Thottunke
- *Ecotourism and Sustainable Development* by Ravishanker Singh
- W.W. Collins and C.O. Qualset (1998) *Biodiversity in Agro-ecosystem*, CRC, Boston.

### Course Details

1) **Programme Title:** Bachelor of Commerce (B.Com.)

2) **Duration of Programme:** 3 Years

3) **Title of the Course:** MATHEMATICAL & STATISTICAL TECHNIQUES – I

4) **Course Code :** BC1017

5) **Course Objective:**

- Understand the concepts in Business Mathematics like ratio, proportions, percentage, profit and loss, interest and Annuity which will be helpful to student in the calculation of accounts problems, it is also useful in writing the Bank P.O. exam /L.I.C /MPSC/UPSC Examination / C.A/ C.S, etc.
- Learn basic Statistics along with inferential Statistics, and will able to collect data from field. They will able to represent the data in Tabular and Graphical form and they will analyse the data by using different test statistics by techniques of testing hypothesis. This will be useful in writing the Research papers. This skill will be useful in getting jobs easy in the market (specially under data analysis.)

6) **Eligibility for admission:** HSC/10+2

7) **Duration of course:** One Semester

8) **Intake capacity:** 480 (4 divisions of 120 learners each)

9) **Attendance:** Minimum 75%

10) **Total Credits:** 4 credits

11) **Fee Structure:**

**12) Teacher's Qualification:** M. Sc. (Math's) with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)

**13) Per week Work-load of the Teacher:** 4 lectures per week

**14) Total modules:** 5 modules

**15) Content:**

<b>Module-I</b>	<b>Hours</b>
<p><b>Shares and Mutual Funds:</b>            Concept of share, face value, market value, dividend, equity shares, preferential shares, bonus shares. Simple examples.            Mutual Funds: Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan(S.I.P.)</p>	<b>15</b>
<b>Module-II</b>	
<p><b>Commission, Brokerage, Discount, Profit and loss:</b>            Simple example on calculation of commission and brokerage based on variety of structures. Discount concept of trade discount, cash discount, commission, Profit and loss. Problems to compute Trade discount, Cash discount, Cost Price, Selling price, Profit /Loss on cost price. Problem involving Discount and/or Mixtures are expected.</p>	<b>10</b>
<b>Module-III</b>	
<p><b>Measures of Central Tendency &amp; Dispersion:</b>            Measures of Central Tendency:            Arithmetic mean, Weighted mean, Median, Mode, Quartiles, Deciles and Percentiles            Measures of Dispersion:            Range, Quartile deviation, Mean deviation from mean, Standard deviation and their coefficients (Concepts of shift of origin and change of scale are not to be done)</p>	<b>10</b>
<b>Module-IV</b>	
<p><b>Elementary Probability Theory:</b>            Concept of random experiment/trial and possible outcomes; Sample Space and Discrete Sample Space; Events their types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complimentary events.            Classical definition of Probability, Addition theorem (without proof), conditional probability.            Independence of Events:            Simple examples. Random Variable: Probability distribution of a discrete random variable; Expectation and Variance; Simple examples on probability distributions.</p>	<b>15</b>
<b>Module-V</b>	
<p><b>Probability Distributions</b>            Discrete Probability Distribution: Binomial ,Poisson (Properties and applications only, no derivations are expected)            Continuous Probability distribution: Normal Distribution.</p>	<b>10</b>
<b>Total</b>	<b>60</b>

**16) EVALUATION PATTERN:**

a) **Total Marks:** 100 Marks (10 Point Grading)

b) **Passing Criteria** : 40 % ( 4 Grade Points)

c) **Marking Scheme**: 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

d) **Mode of Evaluation of Answer-book**: Online/Offline

e) **Paper Pattern**: \_SEMESTER END EXAM (SEE): 60 Marks

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1. Mathematics [Unit 1]	A.	3 out 5 sub questions <u>OR</u>	3 x 4	12 Marks
	B.	2 out of 3 sub questions	2 x 6	
Q.2. Mathematics [Unit 2]	A.	3 out 5 sub questions <u>OR</u>	3 x 4	12 Marks
	B.	2 out of 3 sub questions	2 x 6	
Q.3. Statistics [Unit 3]	A.	2 out of 3 sub questions	2 x 6	12 Marks
	B.	2 out of 3 sub questions	2 x 6	
Q.4. Statistics [Unit 4]	A.	2 out of 3 sub questions	2 x 6	12 Marks
	B.	2 out of 3 sub questions	2 x 6	
Q.5. Statistics [Unit 5]	A.	2 out of 3 sub questions	2 x 6	12 Marks
	B.	2 out of 3 sub questions	2 x 6	

### 17) Continuous Internal Assessment (CIA) – 40 Marks Classification

ASSESSMENT	MARKS
Two periodical class tests	20 Marks
One Tutorial Assignment	10 Marks
Active participation in class instructional deliveries	05 Marks
Overall conduct as a responsible student, mannerism etc.	05 Marks
<b>TOTAL</b>	<b>40 Marks</b>

### 18) Course Outcome:

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

**CO1** : understand the concepts in Business Mathematics like ratio, proportions, percentage, profit and loss, interest and Annuity which will be helpful to student in the calculation of

accounts problems, it is also useful in writing the Bank P.O. exam /L.I.C /MPSC/UPSC Examination / C.A/ C.S, etc.

**CO2:** learn basic Statistics along with inferential Statistics, and will able to collect data from field. They will able to represent the data in Tabular and Graphical form and they will analyses the data by using different test statistics by techniques of testing hypothesis. This will be useful in writing the Research papers. This skill will be useful in getting jobs easy in the market (specially under data analysis.)

#### **19) REFERENCES:**

- *Mathematics for Economics and Finance Methods and Modelling* by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low-priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.
- *Applied Calculus* By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.
- *Business Mathematics* By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 &10.
- *Mathematics for Business Economics* By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc-Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
- *Quantitative Methods-Part-I* By S. Saha and S. Mukerji, New Central Book Agency, 1996, Ch 7 & 12.
- *Mathematical Basis of Life Insurance* By S.P. Dixit, C.S. Modi and R.V. Joshi, Insurance Institute of India, Chapters 2: units 2.6, 2.9, 2.20 & 2.21.
- *Securities Laws & Regulation of Financial Market* Intermediate Course Paper 8, Institute of Company Secretaries of India, Chapter 11.
- *Investments* By J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc-Graw Hill Edition 2000, Chapters 2,4 & section 25.1.
- *Indian Mutual Funds Handbook* By Sundar Shankaran, Vision Books, 2006, Sections 1.7,1.8.1, 6.5 & Annexures 1.1to 1.3.
- *STATISTICS* by Schaum Series.
- *Operations Research* by Gupta and Kapoor
- *Operations Research* by Schaum Series

#### **COURSE DETAILS**

**1) Programme Title:** Bachelor of Commerce (B.Com.)

**2) Duration of programme:** 3 Years

**3) Title of the Course:** Micro Economics – I

**4) Course Code :** BC1013

**5) Course Objective:**

- To equip the students with understanding of working of a business unit in the economy
- To make the students understand the basic principles of the market economy
- To make the students learn microeconomics and its application to business
- To develop sound knowledge of business economics and its application through the study of case studies
- To create understanding of business decision making process

**6) Eligibility for admission:** HSC/10+2 or equivalent

**7) Duration of course:** One Semester

**8) Intake capacity:** 480 (4 divisions of 120 learners each)

**9) Attendance:** Minimum 75%

**10) Total Credits:** 3 credits

**11) Fee Structure:****12) Teacher's Qualification:** M. A (Economics) with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)**13) Per week Work-load of the Teacher:** 3 lectures**14) Total modules:** 04**15) Content:**

<b>Module-I</b>	<b>Hours</b>
<b>Introduction: Business Economics- meaning, nature, scope and significance:</b> Introduction & meaning: Nature of business economics, scope of business economics The basics of market demand market supply and equilibrium price, meaning and type of elasticity of demand, their significance. Demand estimation and forecasting: meaning and significance- methods of demand estimation, survey and statistical methods.	<b>15</b>
<b>Module-II</b>	
<b>Theory of consumer's behaviour:</b> Utility analysis or cardinal approach. Concept of utility law of diminishing marginal utility, assumption & limitation. Indifference curve approach assumptions, properties of Indifference curves. Budget line or price line. Consumer's equilibrium, evaluation.	<b>10</b>
<b>Module-III</b>	
<b>Supply and production decisions:</b> Production function, isoquants, properties of isoquant, least cost factor combination. Short run analysis with law of variable proportions, long run production function and laws of returns to scale, economies and diseconomies of scale.	<b>10</b>
<b>Module-IV</b>	
<b>Cost of production:</b> Various concepts of cost: accounting cost and economic cost, explicit and implicit cost, Private Cost and social cost, sunk cost and incremental cost, fixed cost and variable cost, short run total cost and per unit cost function, long run average cost curve (LAC) & learning curve.	<b>10</b>
<b>Total</b>	<b>45</b>

**16) EVALUATION PATTERN:**

- Total Marks:** 100 Marks (10 Point Grading)
- Passing Criteria :** 40 % ( 4 Grade Points)
- Marking Scheme:** 60:40 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

d) **Mode of Evaluation of Answer-book:** Online/Offlinee) **Paper Pattern: SEMESTER END EXAM (SEE):**

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1. Module 1	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.2. Module 2	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.3. Module 3	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.4. Module 4	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	

**17) Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Group Discussion/Periodical Class Tests /Online test	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned	10 Marks
Active participation in routine class instructional deliveries	05 Marks
Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks
<b>TOTAL</b>	<b>40 Marks</b>

**18) Course Outcome (CO):**

After completing the course, the student shall be able:

**CO1:** To learn & understand the tools of micro economics and their application in business decision - making

**CO2:** To understanding the basic concepts of business economics

**CO3:** To help the students understand the functioning of market mechanism

**CO4:** To gain insight of business - decision making process

**CO5:** To analyse the working of a business firm

**19) REFERENCES:**

- Sameulsan & Nordhas. *Economics* (Tata Mc Graw Hill, New Delhi).

- Pal, Sumitra. *Managerial Economics- cases & concepts* (McMillan-New Delhi)
- Salvatore, D. *Managerial Economics in a Global Economy* (Thomson south western, Singapore)
- Gregory Mankiw. *Principles of Economics* (Thomson south western, Singapore.)
- Mehta P.I. *Managerial Economics*.
- H.L Ahuja. *Advance Economics Theory- Micro Economics* (Chand Publication)
- Koutsoyiannis. *Modern Microeconomics* (Palgrave Macmillan UK)
- Lipsey Richards & Crystal Ales. *Economics* (Oxford University Press)

### COURSE DETAILS

- 1) Programme Title:** Bachelor of Commerce (B.Com.)
- 2) Duration of Programme:** 3 Years
- 3) Title of the Course:** Awareness of Indian Society.
- 4) Course Code :** BC1016
- 5) Course Objective:**
  - To provide exposure and knowledge in the topics given in the syllabus and the happenings of day to day life.
  - To equip learners with the widest range of skills especially life skills.
  - Help learners develop an attitude which is proactive and sensitive to the needs of others.
  - To teach the learner self-introspection and find out their hidden skills
  - To help the learner in exploring job opportunities according to his skills
- 6) Eligibility for admission:** HSC/10+2
- 7) Duration of course:** One Semester
- 8) Intake capacity:** 480 (4 divisions of 120 learners each)
- 9) Attendance:** Minimum 75%
- 10) Total Credits:** 3 credits
- 11) Fee Structure:**
- 12) Teacher's Qualification:** Masters with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
- 13) Per week Work-load of the Teacher:** 3 lectures per week
- 14) Total modules:** 4 modules
- 15) Content:**

<b>Module-I</b>	<b>Hours</b>
<b>Overview of Indian society:</b> Unity in diversity Importance of social awareness and self-awareness for Personality development - Importance of personality development and self-development Social and Economic problems	<b>10</b>
<b>Module-II</b>	
<b>Current problems in India:</b> Status of women in India and Gender disparities ; Social Problems in India; Economic Problems In India; Environmental problems	<b>10</b>
<b>Module-III</b>	



<b>The Indian Constitution</b> Preamble to the constitution Structure of the Constitution and features of the Constitution. Human rights and importance value education. Fundamental duties of a citizen	<b>10</b>
<b>Module-IV</b>	
<b>Significant aspects of political process in India</b> Democracy and Political Party system in India. Local self-Government in Urban areas. Local self-government In Rural areas. Role and significance of women in Politics	<b>10</b>
<b>Total</b>	<b>40</b>

#### 16) EVALUATION PATTERN:

- Total Marks:** 100 Marks (10 Point Grading)
- Passing Criteria :** 40 % ( 4 Grade Points)
- Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

d) **Mode of Evaluation of Answer-book:** Online/Offline

e) **Paper Pattern:** SEMESTER END EXAM (SEE): 60 Marks

Question No.	Type of Question	Sub-Question Marks	Total Marks
Q.1.	Any 2 out of 3 questions	7.5 x 2	15 Marks
Q.2.	Any 2 out of 3 questions	7.5 x 2	15 Marks
Q.3.	Any 2 out of 3 questions	7.5 x 2	15 Marks
Q.4.	Any 2 out of 3 questions	7.5 x 2	15 Marks

#### 17) Continuous Internal Assessment (CIA) – 40 Marks Classification

ASSESSMENT	MARKS
Objectives questions (MCQs)	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned(Project work )	20 Marks
<b>TOTAL :</b>	<b>40 Marks</b>

#### 18) Course Outcome:

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

**CO1:** Face the world in every situation competently

**CO2:** Develop a learning mind-set

**CO3:** Encourage self-reflection

**CO4:** Have an understanding of constitutional rights and political processes

**CO5:** develop into a growth-oriented and positive personality.

## 19) REFERENCES:

- Dr. Narula S.S. *Personality development & Communication skills*. Haryana. Taxmann Publications. 2011.
- Wilfret.P. *Personality development for Successful Interviews*. New Delhi. Perl Books Publications. 2008.
- Frances Karnes. Susanne Bean *Leadership for Students*. Waco Texas. Prufrock Press Inc. 2010.
- Sanjay Gaur. *Mantras for Personality Development*. Jaipur. Yking Books. 2010
- Harold R. Wallace. *Ann Masters Personality Development*. New Delhi. Cengage Learning India. 2009
- Barun K Mitra. *Personality Development and Soft skills*. 2011.

### COURSE DETAILS

1) **Programme Title:** Bachelor of Commerce (B.Com.)

2) **Duration of Programme:** 3 Years

3) **Title of the Course:** MS Excel for Business -I

4) **Semester:** I

5) **Course Code :** BC1017B

6) **Course Objective:**

This course provides aims to

- acquaint the students with different IT tools
- give hands on experience in working with MS Excel

7) **Category of Course:** Generic Elective Course

8) **Duration of course:** One Semester

9) **Intake capacity:** 240 learners (A division of 120 learners each)

10) **Attendance:** Minimum 75%

11) **Total Credits:** 4 credits

12) **Fee Structure:**

13) **Teacher's Qualification:** Post Graduate in Information Technology/Computer

Science or Equivalent one from Recognized University, NET /SET or Ph.D.

(Subject to reservation policy of the Government)

14) **Per week Work-load of the Teacher:** 3 lectures and 2 practicals per week

15) **Total modules:** 4 modules

<b>Module-I</b>	<b>Hours</b>
<b>I] Introduction to Information Technology</b> Definition, Elements of IT – Computer System – Characteristics, Classification of Computers, Components of Computer – Input Devices, Output Devices, Types of Memories, Software – System Software, Application Software, Network Concept, Network Topologies, Types of Network – LAN, MAN, WAN, Internet, Intranet, Extra-net.	<b>15</b>
<b>II] Introduction to MS Excel</b> Uses of Excel, Working with MS Excel Workbook, Worksheet Management, Sorting, Filters, Conditional Formatting, Inserting Charts	<b>15</b>

<b>III] Excel Range and Formulas</b> Range – Naming range, Building basic formulas, Creating advanced formulas, Using range names in formulas, Troubleshooting formulas	<b>15</b>
<b>IV] Working with Excel Functions</b> Text Functions, Logical and Information Functions, Lookup Functions, Date and Time Functions, Mathematical and Statistical Functions, Database Functions	<b>15</b>
<b>Total</b>	<b>60</b>

**16) EVALUATION PATTERN:**

- d) **Total Marks:** 100 Marks (10 Point Grading)
- e) **Passing Criteria :** 40 % ( 4 Grade Points)
- f) **Marking Scheme:** 60:40 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) : Theory Exam 20 Marks Practical Exam 20 Marks	40 Marks	8 Marks 8 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

d) **Mode of Evaluation of Answer-book:** Online/Off-line

**17) Paper Pattern:**

a. **SEMESTER END EXAM (SEE): (60 Marks, Passing 24 Marks)**

<b>Question No.</b>	<b>Description</b>	<b>Marks</b>
1	Objectives or Short Answers (Covering All Modules)	10
2	Answer any two Questions (Descriptive based on module 1)	10
3	Answer any two Questions (Descriptive based on module 2)	10
4	Answer any two Questions (Descriptive based on module 3)	10
5	Answer any two Questions (Descriptive based on module 4)	10
6	Answer any two Questions (Descriptive based on module 5)	10

**Note:** Q.2 to Q.6 will include total 4 sub questions having 5 marks each

b) **Continuous Internal Assessment (CIA) – (40 Marks, Passing 16 Marks)**

- Assessment consists of a class tests of 20 marks. The class test is to be conducted when approx. 40% syllabus is completed. Test will be of one hour.
- Practical examination will carry 20 marks.

**18) Course Outcomes:**

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

**CO1:** Understand different elements of information technology

**CO2:** Perform basic operations in MS Excel

**19) References:**

- Mcfedries, P. (2013), Excel 2013 Formulas and Functions, New Delhi: Pearson Education.

- Curtin, D. P. (2012), Information Technology – The Breaking Wave, New Delhi: Tata Mc Graw Hill.
- Hurt-Davis, G. (2012), How to do everything with Microsoft Office Excel, New Delhi: Tata McGraw Hill.
- Stewart, K. (2012), Microsoft Excel: A Professional Approach, New Delhi: Tata McGraw Hill.

### **COURSE DETAILS**

- 1) **Programme Title:** Bachelor of Commerce (B.Com.)
- 2) **Duration of Programme:** 3 Years
- 3) **Title of the Course:** Financial Accounting -I
- 4) **Course Code :** BC1012
- 5) **Course Objective:**
  - This course provides conceptual knowledge of financial accounting
  - To develop understanding and application of accounting principles and Accounting Standards
  - Aims to develop proper identification of capital and revenue elements of income & expenses
  - To develop the skill for preparing accounts and statements for a proprietary firm
  - To develop the skill to prepare accounts for hire purchase agreement
  - To develop the skill to prepare the books of accounts for inland branches
- 6) **Eligibility for admission:** HSC/10+2
- 7) **Duration of course:** One Semester
- 8) **Intake capacity:** 480 (4 divisions of 120 learners each)
- 9) **Attendance:** Minimum 75%
- 10) **Total Credits:** 4 credits
- 11) **Fee Structure:**
- 12) **Teacher's Qualification:** M.Com. /C.A. / CS / ICWA with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
- 13) **Per week Work-load of the Teacher:** 4 lectures per week
- 14) **Total modules:** 4 modules
- 15) **Content:**

<b>Module-I</b>	<b>Hours</b>
<b>Theoretical Framework:</b> <ol style="list-style-type: none"> <li>i) Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.</li> <li>ii) The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.</li> <li>iii) Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS): - Need and procedures, Convergence to IFRS,</li> </ol>	<b>15</b>

<p>Distinction between Indian Accounting Standards (Ind ASs) and Accounting Standards (ASs).</p> <p>iv) Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.</p> <p>v) Revenue: concept, revenue recognition principles, recognition of expenses.</p> <p>vi) Capital and Revenue expenditure &amp; receipts</p> <p>vii) Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average.</p>	
<b>Module-II</b>	
<p><b>Final Accounts of a Manufacturing Concern- Proprietary Firm:</b></p> <p>i. From recording of a business transaction to preparation of trial balance including adjustments, Closing entries</p> <p>ii. Preparation of Manufacturing Account, Trading Account, Profit and Loss Account and Balance Sheet.</p>	<b>15</b>
<b>Module-III</b>	
<p><b>Hire Purchase Accounting:</b></p> <p>i. Accounting for Hire Purchase Transactions,</p> <p>ii. Journal entries and ledger accounts in the books of Hire Vendors</p> <p>iii. Journal entries and ledger accounts in the books of purchaser for large value items including default and repossession,</p> <p>iv. Stock and debtors system.</p>	<b>15</b>
<b>Module-IV</b>	
<p><b>Significant aspects of political process in India</b></p> <p>i. Concept. Scope and objectives</p> <p>ii. Dependent branches only and</p> <p>iii. Ascertainment of Profit by Debtors Method &amp; Stock and Debtors Method - Inter branch transfer - Cost &amp; Invoice Price - Stock Reserve</p>	<b>15</b>
<b>Total</b>	<b>60</b>

**16) EVALUATION PATTERN:**

- Total Marks:** 100 Marks (10 Point Grading)
- Passing Criteria :** 40 % ( 4 Grade Points)
- Marking Scheme:** 60:40 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

d) **Mode of Evaluation of Answer-book:** Online/Offline

e) **Paper Pattern:** SEMESTER END EXAM (SEE): 60 Marks

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	Full length practical question		
Q.2.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	Full length practical question		
Q.3.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	i) Practical question ii) Practical question	8 + 7	
Q.4.	A.	Objective questions (MCQ/True or False/ Match the Following <u>OR</u>		15 Marks
	B.	Short Notes (Any 3 out of 5)		

#### 17) Continuous Internal Assessment (CIA) – 40 Marks Classification

ASSESSMENT	MARKS
Group Discussion/Periodical Class Tests /Online test	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned	10 Marks
Active participation in routine class instructional deliveries	05 Marks
Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks
<b>TOTAL</b>	40 Marks

#### 18) Course Outcome:

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

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

**CO2:** explain and determine value of inventory

**CO3:** prepare accounts for hire purchase transactions, Inland branches

**CO4:** understand the concepts of capital & revenue classification of expenses and receipts

**CO5:** develop practical application of relevant accounting standards.

#### 19) REFERENCES:

- Goyal, Bhushan Kumar and H.N. Tiwari, (2020). *Financial Accounting*, Taxmann.
- Kumar, Alok. (2017). *Financial Accounting*, Singhal Publication.

- Lt Bhupinder. (2020). *Financial Accounting – Concepts and Applications*, Cengage.
- Monga, J R. (2020). *Financial Accounting: Concept and Applications*. Mayur paper Backs, New Delhi
- Sehgal, Ashok & Deepak Sehgal. (2019). *Fundamentals of Financial Accounting*, Taxmann,
- Tulsian, P C. (2018). *Financial Accounting*, Tata McGraw Hill New Delhi.
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. (2017). *Financial Accounting Text and Problems*, Himalaya Publishing House, New Delhi.

**Additional Resources:**

- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. (2008). *Introduction to Financial Accounting*, Pearson.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman,(1990). *Accounting Information Systems: A cycle Approach*. Publisher Wiley.
- Marshall, B Romney and Paul, John Steinbart, (2018). *Accounting Information Systems*, Pearson Education Limited.
- Robert, L. Hurt, (2015). *Accounting Information Systems: Basic Concepts and Current Issues*, McGraw Hill.

**SEMESTER-II**  
**COURSE DETAILS**

1. **Programme Title:** Bachelor of Commerce.
2. **Duration of programme:** 3 years
3. **Title of the Course: Introduction to Service**
4. **Course Code :** BC1021
5. **Course Objective:**
  - To make students acquainted with the concept, scope and significance of service sector
  - To provide basic conceptual and applicative knowledge about the latest trends in service sector
  - To provide students with the intellectual exposure to growing organized retailing and consequent employment opportunities
  - To familiarize students with the concept and potentialities of e-commerce
6. **Eligibility for admission:** HSC/ 10+2
7. **Duration of course:** one semester
8. **Intake capacity:** 480 (4 divisions of 120 learners each)
9. **Attendance:** 75%
10. **Total Credits:** 3
11. **Fee Structure:**
12. **Teacher's Qualification:** M. Com. / with NET/SET with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
13. **Per week Work-load of the Teacher:** 3 lectures per week
14. **Total modules:** 4
15. **Content:**

<b>Module-I</b>	<b>Hours</b>
<p><b>Introduction to Service Sector:</b></p> <ul style="list-style-type: none"> <li>• Concept of Services, Characteristics.</li> <li>• Scope of Services.</li> <li>• Importance of Service Sector in Indian context.</li> <li>• Marketing Mix for services.</li> <li>• Consumer expectations.</li> <li>• Managing Demand &amp; Capacity, Role of Customer Relationship Management in service marketing.</li> </ul>	<b>10</b>
<p><b>Module-II</b></p> <p><b>Retailing:</b>            Concept of Organized &amp; Unorganized retailing.            Trends in retailing in India.            Survival strategies for unorganized retailers.            Retail formats.            Store planning, design &amp; layout.            Mall management, retail franchising, FDI in retailing, Careers in retailing.            Legal &amp; ethical aspects of retailing.            Case studies of successful retailers in India &amp; worldwide.</p>	<b>12</b>



<b>Module-III</b>	
<b>Recent Trends in Service Sector</b> <ul style="list-style-type: none"> <li>• ITES Sector: Concept &amp; Scope of BPO, KPO, LPO and ERP</li> <li>• Banking and Insurance Sector: ATM, Debit &amp; Credit Cards, Internet Banking - Opening of Insurance Sector for private players, FDI and its impact on Banking and Insurance Sector in India</li> <li>• Logistics: Networking-Importance- Challenges</li> </ul>	<b>12</b>
<b>Module-IV</b>	
<b>E-Commerce:</b> <ul style="list-style-type: none"> <li>• E-Commerce - Concept, functions.</li> <li>• Benefits of E-Commerce.</li> <li>• Challenges of E-Commerce.</li> <li>• Internal payment system.</li> <li>• Business Models of E-Commerce.</li> <li>• Present Status of E-Commerce in India</li> <li>• Cyber security.</li> </ul>	<b>11</b>
<b>Total</b>	<b>45</b>

**16) EVALUATION PATTERN:**

a) **Total Marks:** 100 Marks (10 Point Grading)

b) **Passing Criteria:** 40 % (4 Grade Points)

c) **Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	100 Marks	40 Marks

d) **Mode of Evaluation of Answer-books:** Online/Offline

**17) Paper Pattern:**

Question No.	Particulars (Nature of Questions)	Marks
Q-1 (Module-I)	Answer any 2 out of 3	12
Q-2 (Module-II)	Answer any 2 out of 3	12
Q-3 (Module- III)	Answer any 2 out of 3	12
Q-4 (Module-IV)	Answer any 2 out of 3	12
Q-5	Write short notes on (Any 3 out of 4) Based on entire syllabus	12
Total		60

### Continuous Internal Assessment (CIA) – 40 Marks Classification

ASSESSMENT	MARKS
Periodical Class Tests /Online test	20 Marks
PowerPoint Presentation / An assignment based on curriculum to be assessed by the teacher	10 Marks
Overall conduct as a responsible student, mannerism etc.	05 Marks
<b>TOTAL</b>	<b>40 Marks</b>

#### 18) Learning Outcome:

After completion of the course, the student will be able to:

**C01:** understand the functioning of service sector

**C02:** identify and utilize entrepreneurship opportunities

**C03:** visualize the possibilities of initializing viable start-ups

**C04:** compete in the contemporary job market successfully

#### 19) References:

1. Ashwathapa K., *Essentials of Business Environment*, Himalaya Publication.
2. Paul Justin, *Business Environment*, Tata McGraw Hill, 2008.
3. Key John, *Business Environment: Managing in a Strategic Context*, Jaico Publication, 2006.
4. Shukla M.B., *Business Environment Text & Cases*, Taxmann Publication, 2012.
5. Butter David, *Business Planning - A Guide to Business Start-up*, Butterworth Heinemann 2003.
6. Temani V.K. *Service Marketing*, Prism publication.
7. Zeithmael, Valarie A., *Service Marketing*, Tata McGraw Hill Edn. 2011.
8. Joseph P.T., *E-Commerce in India*.
9. Levy Michael, Weiz Barton A. *Retailing Management*, Tata McGraw Hill.
10. Jha S.M., *Service Marketing*, Himalaya Publication.

### COURSE DETAILS

1) **Programme Title:** Bachelor of Commerce (B.Com.)

2) **Duration of Programme:** 3 Years

3) **Title of the Course:** BUSINESS COMMUNICATION - II

4) **Course Code :** BC1024

5) **Course Objective:**

- To develop knowledge of soft skills in students, specifically for professional success, like interview, group discussion and presentation skills.
- To teach fundamentals of group communication in workplaces, like meetings, committees and conferences, and how to successfully navigate these situations.
- To develop awareness of various online means of professional communication and how to use these effectively.
- To familiarize students with the basics of public relations and its relevance in professional communication.
- To teach basics of vocabulary building in order to enhance the English usage of learners.

- To improve skills required for public speaking and interviews; and to improve professional writing skills like summarization, letter writing, reviews.

**6) Eligibility for admission:** HSC/10+2

**7) Duration of course:** One Semester

**8) Intake capacity:** 480 (4 divisions of 120 learners each)

**9) Attendance:** Minimum 75%

**10) Total Credits:** 4 credits

**11) Fee Structure:**

**12) Teacher's Qualification:** M.A. (English) with N.E.T/ S.E.T or Ph.D.

**13) Per week Work-load of the Teacher:** 4 lectures + 1 tutorial (per batch of 30 students)

**14) Total modules:** 3 modules

**15) Content:**

<b>Module-I</b>	<b>Hours</b>
<p><b>Group Communication in Workplaces:</b></p> <ul style="list-style-type: none"> <li><b>Presentation Skills</b> – How to make effective PPTs; how to deliver an effective presentation; verbal and non-verbal skills required</li> <li><b>Interviews and Group Discussion:</b> Preparing for an Interview Types of Interviews – Selection, Appraisal, Grievance, Exit, Online; Types of questions</li> <li><b>Meetings :</b> Need and Importance of Meetings, Conduct of Meeting; Role of the Chairperson, Role of the Participants; Group Dynamics; Drafting of Notice, Agenda and Resolutions, Drafting of Minutes</li> <li><b>Committees and Conferences :</b> Importance &amp; Types of Committees, Meaning and Importance of Conference; Organizing a Conference; Modern Methods : Webinar; Overview of existing online meeting software like Google Meet, MS Teams, Zoom and Webex</li> <li><b>Public Relations :</b> Meaning, Functions of PR Department; External and Internal Measures of PR; Crisis Management</li> </ul>	<b>20</b>
<p><b>Module-II</b></p> <p><b>Professional Correspondence:</b></p> <ul style="list-style-type: none"> <li><b>Trade Letters :</b> Letters of Inquiry, Letters of Complaints/ Claims, Adjustments</li> <li>Sales Letters, Promotional Leaflets and Fliers</li> <li>Consumer Grievance Redressal Letters</li> <li>Product Reviews</li> </ul>	<b>20</b>
<p><b>Module-III</b></p> <p><b>Language Skills for the Workplace:</b></p> <ul style="list-style-type: none"> <li><b>Vocabulary Building:</b> Applying word formation rules; Use of idioms, action words and description words; Using one word substitutes; Completing incomplete sentences / filling the blanks in sentences through correct choice of grammatical structures / vocabulary]</li> <li><b>Summarisation:</b> Identification of main and supporting / sub points, presenting these in cohesive manner.</li> <li><b>Tutorial Activities :</b> Group Discussion, Mock Interviews, Presentations, Book/Product Reviews</li> </ul>	<b>20</b>
<b>Total</b>	<b>60</b>

**16) EVALUATION PATTERN:**a) **Total Marks:** 100 Marks (10 Point Grading)b) **Passing Criteria :** 40 % ( 4 Grade Points)c) **Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
TOTAL :	100 Marks	40 Marks

d) **Mode of Evaluation of Answer-book:** Online/Offlinee) **Paper Pattern:** \_SEMESTER END EXAM (SEE): 60 Marks

Question No.	Particulars (Nature of Questions)	Marks
Q.1. Module 1	C) Two long questions OR D) Two long questions	8 + 7 = 15
Q.2. Module 1	Short Notes [Any 3 out of 5]	3 x 5 = 15
Q.3. Module 2	Letter writing [Any 3 out of 5]	3 x 5 = 15
Q.4. Module 3	C) Functional Grammar exercises D) Paragraph Writing	10 + 5 = 15
<b>Total</b>		60

**17) Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Class test (Objective type questions/ Case studies)	30 Marks
Tutorial based assignment (Comprehension Skills / Book Review)	10 Marks
<b>TOTAL</b>	40 Marks

**18) Learning Outcome:**

After completing this course, the learner will be able:

**CO1:** Understand and use soft skills for professional success, required for interviews, group discussions and presentations.**CO2** - Successfully comprehend and negotiate professional group communication situations like meetings, committees and conferences.**CO3** - Effectively utilize various online means of professional communication.**CO4** - Develop knowledge of public relations in organizations.**CO5** - Improve their vocabulary and sentence usage in spoken and written English.**CO6** - Enhance their public speaking and professional writing skills.

## 19) REFERENCES:

- Ashley,A. (1992). *A Handbook Of Commercial Correspondence*, Oxford University Press.
- Balan,K.R. and Rayudu C.S. (1996). *Effective Communication*, Beacon.
- Benjamin, James. (1993). *Business and Professional Communication Concepts and Practices*, Harper Collins College Publishers.
- Eyre, E.C. (1985). *Effective Communication Made Simple*, Rupa and Co.
- Frailley, L.E. (1982). *Handbook of Business Letters*, Revised Edn. Prentice Hall Inc.
- Kakarla, Ujjwala, Tanu Gupta & Leena Pundir. (2019). *Functional English for Communication*. Sage Texts.
- Lock, Graham. (1995). *Functional English Grammar: An Introduction for Second Language Teachers*. Cambridge University Press.
- M. Ashraf, Rizvi. (2006). *Effective Technical Communication* Tata McGraw Hill.
- Stephenson, James. (1988). *Principles and Practice of Commercial Correspondence*, Pilman and Sons Ltd.

### Web Resources:

- <https://www.britishcouncil.org/br/en/programmes/english/resources-teachers>
- <https://www.onestopenglish.com/>
- <https://www.skillsworkshop.org/category/link-types/learning-resources-external-links/interactive-resource-sites/interactive-english>
- [https://study.sagepub.in/kakarla\\_fec](https://study.sagepub.in/kakarla_fec)
- YouTube videos, TED Talks, etc

## **COURSE DETAILS**

- 1) **Programme Title:** Bachelor of Commerce (B.Com.)
- 2) **Duration of programme:** 3 Years
- 3) **Title of the Course:** Environment studies -II
- 4) **Course Code :** BC1025
- 5) **Course Objective:**
  - To create environmental awareness among students
  - To make students aware about various environmental factors and their relation to the field of commerce
  - To highlight functional and spatial links between environment, economy and society
  - To create an insight into environmental issues at various levels
  - To enlighten students about various environmental movements, their contributions and impacts.
- 6) **Eligibility for admission:** HSC/10+2
- 7) **Duration of course:** One Semester
- 8) **Intake capacity:** 480 (4 divisions of 120 learners each)
- 9) **Attendance:** Minimum 75%
- 10) **Total Credits:** 03 credits
- 11) **Fee Structure:**
- 12) **Teacher's Qualification:** M.A. (Geography) with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
- 13) **Per week Work-load of the Teacher:** 4 lectures
- 14) **Total modules:** 05
- 15) **Content:**

<b>Module-I</b>	<b>Hours</b>
<b>Solid Waste Management for Sustainable Society:</b> Classification of solid wastes-Types and Sources of Solid Waste; Effects of Solid Waste Pollution-Health hazards, Environmental Impacts; Solid Waste Management-solid waste management in Mumbai-Schemes and initiatives run by MCGM- Role of citizens in Waste Management in Urban and Rural areas	<b>13</b>
<b>Module-II</b>	
<b>Agriculture and Industrial Development:</b> Environmental Problems Associated with Agriculture: Loss of Productivity, Land Degradation, desertification- Uneven Food Production-Hunger, Malnutrition and Food Security-Sustainable Agricultural practices, Environmental Problems Associated with Industries-pollution-Global warming, Ozone Layer Depletion, Acid rain, Sustainable Industrial practices-Green Business and Green Consumerism, Concrete social responsibility towards environment.	<b>13</b>
<b>Module-III</b>	
<b>Tourism and Environment:</b> Tourism: Meaning, Nature, Scope and importance-Typology of tourism; Classification New Tourists Policy of India Tourism potentials in India and challenges before India; Consequences of tourism: Positive and Negative Impacts on economy, culture and environment – Eco-tourism	<b>13</b>
<b>Module-IV</b>	
<b>Environmental Movements and Management:</b> Environmental movements in India: Save Narmada Movement, Chipko Movement, Appiko Movement, Save Western Ghats movement Environmental Management Concept, need and relevance; Concept of (ISO 14000 & 16000; Concept of Carbon Bank and Carbon Credit, EIA, ecological footprint; Environment Protection Acts, Concept and components of geo-spatial technology – application of GST in environment management.	<b>13</b>
<b>Module-V</b>	
<b>Map Filling:</b> Map filling of Konkan (4 Lectures) and Mumbai (4 Lectures) (Environmentally significant features)	<b>8</b>
<b>Total</b>	<b>60</b>

**16) EVALUATION PATTERN:**

- Total Marks:** 100 Marks (10 Point Grading)
- Passing Criteria :** 40 % ( 4 Grade Points)
- Marking Scheme:** 60:40 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

- Mode of Evaluation of Answer-book:** Online/Offline
- Paper Pattern:** SEMESTER END EXAM (SEE): 60 Marks

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1.	A.	Map filling – Mumbai Map	10	20 Marks
	B.	Map filling – Konkan Map	10	
Q.2. Module 1		Full length question (1 out of 3)		10 Marks
Q.3. Module 2		Full length question (1 out of 3)		10 Marks
Q.4. Module 3		Full length question (1 out of 3)		10 Marks
Q.5. Module 4		Full length question (1 out of 3)		10 Marks
Total				60 Marks

#### 17) Continuous Internal Assessment (CIA) – 40 Marks Classification

ASSESSMENT	MARKS
Periodical Class Tests/ Online test	20 Marks
PPT/ An Assignment based on curriculum to be assessed by the teacher concerned	15 Marks
Overall conduct as a responsible student, mannerism etc.	05 Marks
<b>TOTAL</b>	<b>40 Marks</b>

#### 18) Learning Outcome:

The Course intends to:

**CO1:** deliver the understanding of basic concepts of environment and ecosystem.

**CO2:** highlight the current status of natural resources, impact of human activities on environment and issues arising out of it.

**CO3:** discuss need of smart, safe and sustainable cities on the backdrop of urbanization enhance learning capability through map reading and filling work.

#### 19) REFERENCES:

- Agarwal, K.C. 2001. *Environmental Biology*, Nidi Publ. Lid. Bikaner.
- Bharucha, Erach, *The Biodiversity of India*, Mapin Publishing Pvt. Ltd., Ahmedabad -380013, India, Email:mapin@icenet.net
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, *Environmental Encyclopedia*, Jaico Publ. House, Mumbai, 1196p.
- Hawkins R.E., *Encyclopedia of Indian Natural History*, Bombay Natural History Society.

- Mckinney, ML. & School, R.M 1996. *Environmental Science systems & Solutions*, Web enhanced edition. 639p
- Miller T.G. Jr *Environmental Science*, Wadsworth Publishing Co.
- Odum, EP.1971. *Fundamentals of Ecology*. W.B. Saunders Co. USA, 574p
- Trivedi RK., *Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II*, Enviro Media (R)
- *Ecotourism Economics and Environment* by Nagarajan K and Alex K Thottunke
- *Ecotourism and Sustainable Development* by Ravishanker Singh
- W.W. Collins and C.O. Qualset (1998) *Biodiversity in Agro-ecosystem*, CRC, Boston.

### **COURSE DETAILS**

- 1) **Programme Title:** Bachelor of Commerce (B.Com.)
- 2) **Duration of Programme:** 3 Years
- 3) **Title of the Course:** MATHEMATICAL & STATISTICAL TECHNIQUES – II
- 4) **Course Code :** BC1027
- 5) **Course Objective:**
  - Understand the concepts in Business Mathematics like ratio, proportions, percentage, profit and loss, interest and Annuity which will be helpful to student in the calculation of accounts problems, it is also useful in writing the Bank P.O. exam /L.I.C /MPSC/UPSC Examination / C.A/ C.S, etc.
  - Learn basic Statistics along with inferential Statistics, and will able to collect data from field. They will able to represent the data in Tabular and Graphical form and they will analyse the data by using different test statistics by techniques of testing hypothesis. This will be useful in writing the Research papers. This skill will be useful in getting jobs easy in the market (specially under data analysis.)
- 6) **Eligibility for admission:** HSC/10+2
- 7) **Duration of course:** One Semester
- 8) **Intake capacity:** 480 (4 divisions of 120 learners each)
- 9) **Attendance:** Minimum 75%
- 10) **Total Credits:** 4 credits
- 11) **Fee Structure:**
- 12) **Teacher's Qualification:** M. Sc. (Math's) with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
- 13) **Per week Work-load of the Teacher:** 4 lectures per week
- 14) **Total modules:** 5 modules
- 15) **Content:**

<b>Module-I</b>	<b>Hours</b>
<b>Ratio Proportion and Partnership:</b> <ul style="list-style-type: none"> <li>• Ratio,</li> <li>• Proportion ,Direct Proportion, Inverse Proportion, Continued Proportion</li> <li>• Percentage</li> </ul>	<b>5</b>
<b>Module-II</b>	
<b>Mathematics of Finance:</b> <ul style="list-style-type: none"> <li>• Interest and Annuity</li> </ul>	<b>10</b>



<ul style="list-style-type: none"> <li>• Simple Interest and Compound Interest ,Interest compounded more than once a year. Calculations involving up to 4 time periods.</li> <li>• Equated Monthly Installments (EMI) using reducing balance method &amp; amortization of annuity. Present value, Future value.</li> <li>• Annuity Immediate: Simple problems involving up to 4 time periods</li> </ul>	
<b>Module-III</b>	
<b>Bivariate Linear Correlation Bivariate Linear Regression:</b> <ul style="list-style-type: none"> <li>• <u>Bivariate Linear Correlation</u>: Scatter Diagram, Computation of Karl Pearson’s Coefficient of Correlation(Case of Bivariate Frequency Table to be excluded), Computation of Spearman’s Rank Correlation Coefficient (case of repeated ranks up to 2 repetitions only)</li> <li>• <u>Bivariate Linear Regression</u>: Finding Regression lines by method of least squares. Properties of Regression Coefficients- i) is the point of intersection of two regression lines.</li> </ul>	<b>15</b>
<b>Module-IV</b>	
<b>Sampling and Estimation Theory:</b> <ul style="list-style-type: none"> <li>• Law of statistical Regularity,</li> <li>• Different Methods of Sampling: Random sampling, Stratified sampling, Systematic sampling, Multi-stage sampling, Purposive sampling, Quota Sampling, cluster sampling.</li> <li>• Sampling Distribution: Parameter, Statistic, Standard Error, Problems on Sampling Error. Problems on sample mean &amp; Population mean</li> <li>• Statistical Estimation: Point Estimation, Interval Estimation</li> <li>• Confidence Interval estimates of parameters: confidence limits for population mean</li> <li>• Determination of proper sample size: Sample size for estimating Population mean, population proportion.</li> </ul>	<b>15</b>
<b>Module-V</b>	
<b>Testing of Hypothesis:</b> <ul style="list-style-type: none"> <li>• Statistical Hypothesis: Null hypothesis and Alternative hypothesis</li> <li>• Sampling Errors: Type I and II errors</li> <li>• level of significance and critical region</li> <li>• One tailed and Two tailed test</li> <li>• Large Sample test: Test for specified Mean ,Test for specified proportion</li> <li>• Test for Equality of two means ,Test for Equality of two Proportion.</li> <li>• Small sample test: Test for Specified Mean (sd unknown) ,Test for equality of two means (sd unknown)</li> <li>• CHI-SQUARE TEST.</li> </ul>	<b>15</b>
<b>Total</b>	<b>60</b>

**16) EVALUATION PATTERN:**

a) **Total Marks:** 100 Marks (10 Point Grading)

b) **Passing Criteria:** 40 % (4 Grade Points)

c) **Marking Scheme:** 60:40 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks

Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
TOTAL :	100 Marks	40 Marks

d) **Mode of Evaluation of Answer-book:** Online/Offline

e) **Paper Pattern:** SEMESTER END EXAM (SEE): 60 Marks

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1. Mathematics [Unit 1]	A.	3 out 5 sub questions <u>OR</u>	3 x 4	12 Marks
	B.	2 out of 3 sub questions	2 x 6	
Q.2. Mathematics [Unit 2]	A.	3 out 5 sub questions <u>OR</u>	3 x 4	12 Marks
	B.	2 out of 3 sub questions	2 x 6	
Q.3. Statistics [Unit 3]	A.	2 out of 3 sub questions	2 x 6	12 Marks
	B.	2 out of 3 sub questions	2 x 6	
Q.4. Statistics [Unit 4]	A.	2 out of 3 sub questions	2 x 6	12 Marks
	B.	2 out of 3 sub questions	2 x 6	
Q.5. Statistics [Unit 5]	A.	2 out of 3 sub questions	2 x 6	12 Marks
	B.	2 out of 3 sub questions	2 x 6	

#### 17) Continuous Internal Assessment (CIA) – 40 Marks Classification

ASSESSMENT	MARKS
Two periodical class tests	20 Marks
One Tutorial Assignment	10 Marks
Active participation in class instructional deliveries	05 Marks
Overall conduct as a responsible student, mannerism etc.	05 Marks
<b>TOTAL</b>	40 Marks

#### 18) Course Outcome:

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

**CO1** : understand the concepts in Business Mathematics like ratio, proportions, percentage, profit and loss, interest and Annuity which will be helpful to student in the calculation of accounts problems, it is also useful in writing the Bank P.O. exam /L.I.C /MPSC/UPSC Examination / C.A/ C.S, etc.

**CO2:** learn basic Statistics along with inferential Statistics, and will able to collect data from field. They will able to represent the data in Tabular and Graphical form and they will analyse

the data by using different test statistics by techniques of testing hypothesis. This will be useful in writing the Research papers. This skill will be useful in getting jobs easy in the market (specially under data analysis.)

#### 19) References:

- *Mathematics for Economics and Finance Methods and Modelling* by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low-priced edition, 2000, Chapters 1, 2, 4, 6 to 9 & 10.
- *Applied Calculus* By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition, Chapter 1 to 5.
- *Business Mathematics* By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006, Chapter 1, 5, 7, 9 & 10.
- *Mathematics for Business Economics* By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc-Graw Hill Publishing Co. Ltd., 1987, Chapters 9 to 11 & 16.
- *Quantitative Methods-Part-I* By S. Saha and S. Mukerji, New Central Book Agency, 1996, Ch 7 & 12.
- *Mathematical Basis of Life Insurance* By S.P. Dixit, C.S. Modi and R.V. Joshi, Insurance Institute of India, Chapters 2: units 2.6, 2.9, 2.20 & 2.21.
- *Securities Laws & Regulation of Financial Market* Intermediate Course Paper 8, Institute of Company Secretaries of India, Chapter 11.
- *Investments* By J.C. Francis & R.W. Taylor, Schaum's Outlines, Tata Mc-Graw Hill Edition 2000, Chapters 2,4 & section 25.1.
- *Indian Mutual Funds Handbook* By Sundar Shankaran, Vision Books, 2006, Sections 1.7,1.8.1, 6.5 & Annexures 1.1to 1.3.
- *STATISTICS* by Schaum Series.
- *Operations Research* by Gupta and Kapoor
- *Operations Research* by Schaum Series

#### **COURSE DETAILS**

1) **Programme Title:** Bachelor of Commerce (B.Com.)

2) **Duration of Programme:** 3 Years

3) **Title of the Course:** MS Excel for Business -II

4) **Semester:** II

5) **Course Code :** BC1027B

6) **Course Objective:**

This course provides aims to

- understand the generic characteristics of Decision Support Systems (DSSs) and recognize various cases of DSSs
- To provide hands on experience in working with MS Excel as a decision support system.

7) **Category of Course:** Generic Elective Course

8) **Duration of course:** One Semester

9) **Intake capacity:** 240 learners (A division of 120 learners each)

10) **Attendance:** Minimum 75%

11) **Total Credits:** 4 credits

12) **Fee Structure:**

**13) Teacher's Qualification:** Post Graduate in Information Technology/Computer Science or Equivalent one from Recognized University, NET /SET or Ph.D.  
(Subject to reservation policy of the Government)

**14) Per week Work-load of the Teacher:** 3 lectures and 2 practicals per week

**15) Total modules:** 4 modules

Module-I	Hours
<b>I: Introduction to Decision Support System (DSS)</b> Definition, Characteristics, Benefits and Limitations of DSS, Components of DSS, Classes of DSS, Decision Making and Decision Makers – Types of Decision Makers, Decision making Styles and DSS, Herbert Simon model of decision making, Rational and Bounded Rationality of Decision making, Decision Making in the Organization	15
<b>II]Excel as Decision Support System</b> Regression - Linear, exponential growth, power curve, Multiple regression, Analysis of Variance - One – way Anova, Two – way Anova	15
<b>III] Sensitivity Analysis and Pivot Tables</b> Data Tables, Scenario Manager, Goal Seek, Creating Pivot Tables, manipulating Pivot Table, Changing calculated value fields, Pivot Table Styles, Grouping, sorting and filtering Pivot Tables, Working with Pivot Charts	15
<b>IV] Working with Solver</b> Optimization with Solver, Optimal Product Mix, Schedule workforce, Solve transportation problems, Capital Budgeting	15
<b>Total</b>	<b>60</b>

**16) EVALUATION PATTERN:**

- Total Marks:** 100 Marks (10 Point Grading)
- Passing Criteria :** 40 % ( 4 Grade Points)
- Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) : Theory Exam 20 Marks Practical Exam 20 Marks	40 Marks	8 Marks 8 Marks
<b>TOTAL :</b>	100 Marks	40 Marks

d) **Mode of Evaluation of Answer-book:** Online/Off-line

**17) Paper Pattern:**

a. **SEMESTER END EXAM (SEE): (60 Marks, Passing 24 Marks)**

Question No.	Description	Marks
1	Objectives or Short Answers (Covering All Modules)	10
2	Answer any two Questions (Descriptive based on module 1)	10
3	Answer any two Questions (Descriptive based on module 2)	10
4	Answer any two Questions (Descriptive based on module 3)	10
5	Answer any two Questions (Descriptive based on module 4)	10
6	Answer any two Questions (Descriptive based on module 5)	10

**Note:** Q.2 to Q.6 will include total 4 sub questions having 5 marks each

**b) Continuous Internal Assessment (CIA) – (40 Marks, Passing 16 Marks)**

- Assessment consists of a class tests of 20 marks. The class test is to be conducted when approx. 40% syllabus is completed. Test will be of one hour.
- Practical examination will carry 20 marks.

**18) Course Outcomes:**

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

**CO1:** Understand the characteristics and usage of DSS in an organization

**CO2:** Use MS Excel as a Decision Support System to solve basic business problems

**19) References:**

- Winston, W. (2014), Microsoft Excel 2013 Data Analysis and Business Modeling, New Delhi: Prentice Hall of India.
- Marakas, G.M. (2012), Decision Support Systems in the 21st Century, New Delhi: Prentice Hall of India.
- Turban, E., & Aronson, J.E. (2014), Decision Support Systems and Business Intelligent Systems, New Delhi: Pearson Education.
- Christian, A.S. (2012), VBA for Modelers: Developing Decision Support Systems with Microsoft Excel, New Delhi: Cengage Learning.
- Jelen. B., & Alexendar, M. (2013), Excel 2013- PivotTable Data Crunching, New Delhi: Pearson Education.

**COURSE DETAILS**

**1) Programme Title:** Bachelor of Commerce (B.Com.)

**2) Duration of programme:** 3 Years

**3) Title of the Course:** Micro Economics-II

**4) Course Code :** BC1023

**5) Course Objective:**

- To equip the students with understanding of working of a business unit in the economy
- To make the students understand the basic principles of the market economy
- To make the students learn microeconomics and its application to business
- To develop sound knowledge of business economics and its application through the study of case studies
- To create understanding of business decision making process

**6) Eligibility for admission:** HSC/10+2 or equivalent

**7) Duration of course:** One Semester

**8) Intake capacity:** 480 (4 divisions of 120 learners each)

**9) Attendance :** Minimum 75%

**10) Total Credits:** 3 credits

**11) Fee Structure:**

**12) Teacher's Qualification:** M. A (Economics) with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)

**13) Per week Work-load of the Teacher :** 3 lectures

**14) Total modules:** 04

**15) Content:**

<b>Module-I</b>	<b>Hours</b>
<b>Concept of revenue and break even analysis:</b> <ul style="list-style-type: none"> <li>• Concept of revenue. Total revenue, average revenue. Marginal revenue.</li> <li>• Relationship between AR &amp; MR curves under perfect competition,</li> <li>• Relationship between AR &amp; MR curves under imperfect competition,</li> <li>• Break even analysis.</li> </ul>	<b>10</b>
<b>Module-II</b>	
<b>Price determination under perfect competition and monopoly:</b>	<b>15</b>
<b>Module-III</b>	
<b>Monopolistic competition and oligopoly market:</b> <ul style="list-style-type: none"> <li>• Features of monopolistic competition.</li> <li>• Short run and long run equilibrium of a firm under monopolistic competition.</li> <li>• Wastes of monopolistic competition.</li> <li>• Oligopolistic market: Features and types of oligopoly, collusive oligopoly</li> <li>• Price- leadership. Price – Rigidity.</li> </ul>	<b>10</b>
<b>Module-IV</b>	
<b>Pricing practices &amp; capital budgeting:</b> <ul style="list-style-type: none"> <li>• Cost - plus pricing,</li> <li>• Marginal cost pricing</li> <li>• Transfer pricing</li> <li>• Price- discrimination. Degrees of price discrimination</li> <li>• Dumping</li> <li>• Capital budgeting – meaning and significance</li> <li>• Capital appraisal methods</li> </ul>	<b>10</b>
<b>Total</b>	<b>60</b>

**16) EVALUATION PATTERN:**

d) **Total Marks:** 100 Marks (10 Point Grading)

e) **Passing Criteria :** 40 % ( 4 Grade Points)

f) **Marking Scheme:** 60:40 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

d) **Mode of Evaluation of Answer-books:** Online/Offline

e) **Paper Pattern: SEMESTER END EXAM (SEE):**

<b>Question No.</b>	<b>Sub-Question</b>	<b>Type of Question</b>	<b>Sub-Question Marks</b>	<b>Total Marks</b>

Q.1. Module 1	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.2. Module 2	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.3. Module 3	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.4. Module 4	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	

### 17) Course Outcome (CO):

After completing the course, the student shall be able:

**CO1:** To learn & understand the tools of micro economics and their application in business decision - making

**CO2:** To understanding the basic concepts of business economics

**CO3:** To help the students understand the functioning of market mechanism

**CO4:** To gain insight of business - decision making process

**CO5:** To analyse the working of a business firm

### 18) REFERENCES:

- Sameulsan & Nordhas. *Economics* (Tata Mc Graw Hill, New Delhi).
- Pal, Sumitra. *Managerial Economics- cases & concepts* (Mcmillan-New Delhi)
- Salvatore, D. *Managerial Economics in a Global Economy* (Thomson south western, Singapore)
- Gregory Mankiw. *Principles of Economics* (Thomson south western, Singapore.)
- Mehta P.I. *Managerial Economics*.
- H.L Ahuja. *Advance Economics Theory- Micro Economics* (Chand Publication)
- Koutsoyiannis. *Modern Microeconomics* (Palgrave Macmillan UK)
- Lipsey Richards & Crystal Ales. *Economics* (Oxford University Press)

### COURSE DETAILS

1) **Programme Title:** Bachelor of Commerce (B.Com.)

2) **Duration of Programme:** 3 Years

3) **Title of the Course:** Contemporary Issues in Indian Society

4) **Course Code :** BC1026

5) **Course Objective:**

- To provide exposure and knowledge in the topics given in the syllabus and the happenings of day to day life.
- To equip learners with the widest range of skills especially life skills.
- Help learners develop an attitude which is proactive and sensitive to the needs of others.
- To teach the learner self-introspection and find out their hidden skills
- To help the learner in exploring job opportunities according to his skills

6) **Eligibility for admission:** HSC/10+2

7) **Duration of course:** One Semester

**8) Intake capacity:** 480 (4 divisions of 120 learners each)

**9) Attendance:** Minimum 75%

**10) Total Credits:** 3 credits

**11) Fee Structure:**

**12) Teacher's Qualification:** Masters with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)

**13) Per week Work-load of the Teacher:** 3 lectures per week

**14) Total modules:** 4 modules

**15) Content:**

<b>Module-I</b>	<b>Hours</b>
<b>Understanding Oneself and Personality Development:</b> Role of heredity and environment in individual development; Maturity and self –actualization criteria; Realistic goal setting and career planning; The Psychology of winning. Maturity and self –actualization criteria.	<b>10</b>
<b>Module-II</b>	
<b>Current problems in India:</b> Vices like drugs, alcoholism and smoking among youth; HIV and AIDS; Physically handicapped and senior citizens problems; Basic Human values the need of the hour	<b>10</b>
<b>Module-III</b>	
<b>Understanding Stress and Conflict:</b> Stress Management; Conflict management; Agents of socialization; Causes of aggression and violence in society and measures to resolve them	<b>10</b>
<b>Module-IV</b>	
Understanding the concepts of Liberalisation, Privatization, and Globalisation. Growth of information technology and communication and its impact manifested in everyday life. Changes in agrarian sector due to globalization: Rise in corporate farming and increase in farmer's suicide. Impact of globalization on different sectors: changes in employment and increasing Migration.	<b>15</b>
<b>Total</b>	<b>45</b>

**16) EVALUATION PATTERN:**

**a) Total Marks:** 100 Marks (10 Point Grading)

**b) Passing Criteria:** 40 % (4 Grade Points)

**c) Marking Scheme:** 60:40 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>



d) **Mode of Evaluation of Answer-book:** Online/Offline

e) **Paper Pattern:** SEMESTER END EXAM (SEE): 60 Marks

Question No.	Type of Question	Sub-Question Marks	Total Marks
Q.1.	Any 2 out of 3 questions	7.5 x 2	15 Marks
Q.2.	Any 2 out of 3 questions	7.5 x 2	15 Marks
Q.3.	Any 2 out of 3 questions	7.5 x 2	15 Marks
Q.4.	Any 2 out of 3 questions	7.5 x 2	15 Marks

17) **Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Objectives questions (MCQs)	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned (Project work )	20 Marks
TOTAL :	40 Marks

18) **Course Outcome:**

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

**CO1:** gain confidence and will be well behaved.

**CO2:** be well groomed.

**CO3:** cope with stress and conflicts and survive in this challenging world.

**CO4:** develop a positive self-esteem.

19) **References:**

- Dr. Narula S.S. *Personality development & Communication skills*. Haryana. Taxmann Publications. 2011.
- Wilfret.P. *Personality development for Successful Interviews*. New Delhi. Perl Books Publications. 2008.
- Frances Karnes. Susanne Bean *Leadership for Students*. Waco Texas. Prufrock Press Inc. 2010.
- Sanjay Gaur. *Mantras for Personality Development*. Jaipur. Yking Books. 2010
- Harold R. Wallace. Ann Masters *Personality Development*. New Delhi. Cengage Learning India. 2009
- Barun K Mitra. *Personality Development and Soft skills*. 2011.

### **COURSE DETAILS**

- 1) **Programme Title:** Bachelor of Commerce (B.Com.)
- 2) **Duration of Programme:** 3 Years
- 3) **Title of the Course:** Financial Accounting -II
- 4) **Course Code :** BC1022

**5) Course Objective:**

- This course provides conceptual knowledge of financial accounting for preparing accounts and statements for a not for profit organization, consignments, joint ventures and leases.
- And the techniques for preparing accounts and statements for a not for profit organization, consignments, joint ventures and leases.
- The course also aims to acquaint learners how to use computerized accounting software to prepare financial statements.

**6) Eligibility for admission:** HSC/10+2

**7) Duration of course:** One Semester

**8) Intake capacity:** 480 (4 divisions of 120 learners each)

**9) Attendance:** Minimum 75%

**10) Total Credits:** 4 credits

**11) Fee Structure:**

**12) Teacher's Qualification:** M.Com. /C.A. / CS / ICWA with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)

**13) Per week Work-load of the Teacher:** 4 lectures per week

**14) Total modules:** 4 modules

**15) Content:**

<b>Module-I</b>	<b>Hours</b>
<b>Accounting for Not for Profit Organizations:</b> Introduction, Objective, Scope, Definitions - Accounting framework for NPOs - Basis of accounting - Applicability of accounting standards to NPOs - Recognition & Measurement Principles for Income, Expense, Assets, Liabilities & Provisions Preparation of Balance Sheet and Income & Expenditure Account - Disclosures	<b>15</b>
<b>Module-II</b>	
<b>Accounting for Consignment &amp; Lease:</b> Consignment: Features, Accounting treatment in the books of the consignor and consignee Accounting for Leases: Concept, Classification of leases (Simple practical problems)	<b>15</b>
<b>Module-III</b>	
<b>Accounting for Joint Ventures:</b> Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co- venture of (I) all transactions (ii) only his own transactions.	<b>15</b>

(Memorandum joint venture account).	
<b>Module-IV</b>	
<b>Introduction to Computerized Accounting System:</b> Computerized accounts by using accounting software: Creating a company; Configure and Features settings; Creating Accounting Ledgers and Groups, Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet	<b>15</b>
<b>Total</b>	<b>60</b>

**16)\_EVALUATION PATTERN:**

- Total Marks:** 100 Marks (10 Point Grading)
- Passing Criteria :** 40 % ( 4 Grade Points)
- Marking Scheme:** 60:40 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	100 Marks	40 Marks

d) **Mode of Evaluation of Answer-book:** Online/Offline

e) **Paper Pattern:** \_SEMESTER END EXAM (SEE): 60 Marks

<b>Question No.</b>	<b>Sub-Question</b>	<b>Type of Question</b>	<b>Sub-Question Marks</b>	<b>Total Marks</b>
Q.1.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	Full length practical question		
Q.2.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	Full length practical question		
Q.3.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	<b>iii)</b> Practical question	8 + 7	

		<b>iv) Practical question</b>	
Q.4.	A.	Objective questions (MCQ/True or False/ Match the Following <u>OR</u>	15 Marks
	B.	Short Notes (Any 3 out of 5)	

**17) Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Group Discussion/Periodical Class Tests /Online test	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned	10 Marks
Active participation in routine class instructional deliveries	05 Marks
Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks
<b>TOTAL</b>	<b>40 Marks</b>

**18) Course Outcome:**

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

**CO1:** prepare financial statements for not for profit organizations

**CO2:** prepare accounts for Consignment, Joint Ventures, leases

**CO3:** prepare trading and profit and loss account and balance sheet using computerized accounting.

**19) REFERENCES:**

- Goyal, Bhushan Kumar and H.N. Tiwari, (2020). *Financial Accounting* , Taxmann.
- Kumar, Alok. (2017). *Financial Accounting*, Singhal Publication.
- Lt Bhupinder. (2020). *Financial Accounting – Concepts and Applications*, Cengage.
- Monga, J R. (2020). *Financial Accounting: Concept and Applications*. Mayur paper Backs, New Delhi
- Sehgal, Ashok & Deepak Sehgal. (2019). *Fundamentals of Financial Accounting*, Taxmann,
- Tulsian, P C. (2018). *Financial Accounting*, Tata McGraw Hill New Delhi.
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. (2017). *Financial Accounting Text and Problems*, Himalaya Publishing House, New Delhi.

**Additional Resources:**

- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. (2008). *Introduction to Financial Accounting*, Pearson.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman,(1990). *Accounting Information Systems: A cycle Approach*. Publisher Wiley.
- Marshall, B Romney and Paul, John Steinbart, (2018). *Accounting Information Systems*, Pearson Education Limited.
- Robert, L. Hurt, (2015). *Accounting Information Systems: Basic Concepts and Current Issues*, McGraw Hill.

## **SEMESTER-III**

### **COURSE DETAILS**

- 1) **Programme Title:** Bachelor of Commerce (B.Com.)
- 2) **Duration of programme:** 3 Years
- 3) **Title of the Course:** **MANAGEMENT: PRINCIPLES AND FUNCTIONS**
- 4) **Course Code :** BC
- 5) **Course Objective:**
  - To enlighten the learners about conceptual and evolution of management.
  - To make learners aware of the functions of management and its applications
  - To sensitize the learners about the contemporary business environment evolving due to application of management techniques and practices.
- 6) **Eligibility for admission:** FY BCOM
- 7) **Duration of course:** One Semester
- 8) **Intake capacity:** 480 (4 division of 120 learners each)
- 9) **Attendance:** Minimum 75%
- 10) **Total Credits:** 3 credits
- 11) **Fee Structure:**
- 12) **Teacher's Qualification:** M. Com with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
- 13) **Per week Work-load of the Teacher:** 3 lectures
- 14) **Total modules:** 04
- 15) **Content:**

#### **Module I**

##### **Introduction to Management**

**(No. of Lectures 12)**

- 1 Management: Meaning, Features and Significance of Management
- 2 i) Functions of Management (Brief mention of Planning, Organising, Directing and Controlling)
  - ii) Coordination- Concept and Importance
- 3 Levels of Management- Managerial Skills- Roles of a Manager
- 4 Evolution of Management: A) Classical Approach: i) F. W. Taylor's Scientific Management Concept & Principles ii) Henri Fayol's Principles of Management B) Human Relations Approach and Elton Mayo's Hawthorne Experiments C) Quantitative Approach D) Contemporary Approach including Systems Theory and Contingency Theory (C and D only Concepts)

#### **Module II**

##### **Planning and Decision Making**

**(No. of Lectures 10)**

- 1 Planning: Meaning, Features & Significance -Steps in Planning -Components of Planning.
- 2 MBO: Meaning- Advantages- Process
- 3 Management Information System: Meaning, Features and components
- 4 Decision Making: Concept of Decision and Decision Making-Types of Decisions - Techniques of Decision Making - Essentials of sound Decision-Making.

#### **Module III**

##### **Organizing**

**(No. of Lectures 11)**

- 1 Organizing: Meaning of Organizing & Organization- Types of Organization- Formal and Informal. Span of Control- Meaning and factors determining Span of Control

2 Delegation: - Meaning & Importance - Barriers to Delegation - Principles of effective delegation.

3 Departmentation: Meaning and bases of Departmentation.-Tall and Flat Organization

4 Forms of Organization- Line, Line & Staff, Matrix & Virtual Organization – Features - Conflicts and Resolution of Conflicts in Line & Staff Organization

#### **Module IV**

#### **Directing and Controlling**

**(No. of Lectures 12)**

1 Concept of Directing and Leading: i) Leading and Leadership- Characteristics and Functions of Leadership ii) Leadership Styles iii) Theories of Leadership: Trait Theory, Transactional Theory and Transformational Theory

2 Motivation: i) Concept, Features and Importance of Motivation ii) Factors influencing Motivation iii) Motivation Theories: i) Maslow’s Theory ii) Herzberg’s Theory iii) McGregor’s Theory X & Theory Y

3 Controlling: i) Meaning & Significance of Controlling ii) Characteristics of Control iii) Steps in Controlling iv) Essentials of a good Control System v) Techniques of Controlling

4. Barriers to effective communication

#### **16) EVALUATION PATTERN:**

a) **Total Marks:** 100 Marks (10 Point Grading)

b) **Passing Criteria:** 40 % ( 4 Grade Points)

c) **Marking Scheme:** 60:40 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

d) **Mode of Evaluation of Answer-book:** Online/Offline

e) **Paper Pattern:** SEMESTER END EXAM (SEE):

<b>Question No.</b>	<b>Sub-Question</b>	<b>Type of Question</b>	<b>Sub-Question Marks</b>	<b>Total Marks</b>
Q.1. Module 1	A.	Descriptive Question OR		12 Marks
	B.	Descriptive Question		
Q.2. Module 2	A.	Descriptive Question OR		12 Marks
	B.	Descriptive Question		
Q.3. Module 3	A.	Descriptive Question OR		12 Marks
	B.	Descriptive Question		

Q.4. Module 4	A.	Descriptive Question OR		12 Marks
	B.	Descriptive Question		
<b>Q.5.</b> (All modules)		Short Notes (Any 3 out of 4) 04 marks each		12 marks
			Total marks	60

**Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Periodical Class Tests /Online test	20 Marks
PowerPoint Presentation / An assignment based on curriculum to be assessed by the concerned teacher.	15 Marks
Overall conduct as a responsible student,, mannerism etc	05 Marks
<b>TOTAL</b>	40 Marks

**18) Learning Outcome :**

After completing the course, the learners shall be able:

**CO1:** To know the relevance of management and its trajectory of evolution in light of its modern era application

**CO2:** Equipped intellectually to practice modern management functions successfully

**CO3:** confidently apply various management techniques in different functional areas professionally.

**19) Reference:**

1. Koontz Harold & Weihrich Harold, 2017, “Essentials of Management- An International, Innovation, and Leadership Perspective”, 10th Edition, McGraw Hill Education (India) Private Limited.

2. Aswathappa K & Ghuman Karminder, 2010, “Management- Concept, Practice & Cases”, McGraw Hill Education (India) Private Limited.

3) Principles and Practice of Management by Dr. L. M. Prasad- Sultan Chand & Sons

4) Management Theory & Practice by C.B. Gupta- Sultan Chand & Sons

**COURSE DETAILS**

1. **Programme Title:** Bachelor of Commerce.
2. **Duration of programme:** 3 years
3. **Title of the Course: Advertising-I**
4. **Course Code :** BC1036A
5. **Course Objective:**
  1. To provide basic conceptual and applicative knowledge about advertising.
  2. To develop the student's employability and interpersonal skills
6. **Eligibility for admission: F.Y.B. Com**
7. **Duration of course:** one semester

8. **Intake capacity: 240 (2 divisions of 120 learners each)**
9. **Attendance: 75%**
10. **Total Credits: 3**
11. **Fee Structure:**
12. **Teacher's Qualification:** M. Com. / with NET/SET with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
13. **Per week Work-load of the Teacher:** 3 lectures per week
14. **Total modules: 4**
15. **Content:**

<b>Module-I</b>	<b>Hours</b>
<p><b>Introduction to Advertising:</b>  <b>Advertising:</b> Concept, Characteristics, Evolution of Advertising, Active Participants, Benefits of advertising to all stakeholders.  <b>Integrated Marketing Communication (IMC):</b> Concept, Elements, The Communication Process, Role of advertising within IMC during different stages of a Product's Life Cycle (PLC)  <b>Classification of Advertising:</b> Geographic, Media, Target Audience and functions</p>	<b>11</b>
<p><b>Module-II</b></p> <p><b>Economic and Social Aspects of Advertising:</b>  A. Economic Aspects: Effect of advertising on consumer demand, Monopoly and Competition, Price.  B. Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. Celebrity endorsement, and role of children in advertising. Social advertising  <b>Role of ASCI</b></p>	<b>12</b>
<p><b>Module-III</b></p> <p><b>Media in Advertising</b>  A. Conventional/Traditional Media  - Print Media(newspapers, magazine, fliers. Advantages &amp; Disadvantages  - Broadcast media (TV, radio)(Advantages and Disadvantages) - Out of home /outdoor media(Advantages and Disadvantages) -(Posters, Billboards, Hoarding, Transit (Advantages and Disadvantages)  B. Contemporary Media :  Out of Home advertising-Blimps, balloons, drones, flags, Wraps, merchandise, event sponsorship, film advertising. Ariel Transit, Digital media-Significance of digital media, Limitations of Digital media, Internet advertising, Social media advertising.  C. Special Purpose Advertising: Rural advertising, Political advertising-, Financial Advertising, Corporate Image advertising, Native Advertising, Green Advertising, Covert advertising, Surrogate advertising, Institutional Advertising, Primary Advertising, Advocacy advertising, Features of all the above special purpose advertising.</p>	<b>12</b>
<p><b>Module-IV</b></p> <p><b>Advertising Agency</b>  Features, Organizational structure of an ad agency, agency selection criteria, Agency Client relationship, Client Turnover, Agency accreditation, Types of Agencies  Career Options, Freelancing Career Options - Graphics, Animation, Modelling, Dubbing.</p>	<b>10</b>
<b>Total</b>	<b>45</b>



**16) EVALUATION PATTERN:**

- a) Total Marks: 100 Marks (10 Point Grading)
- b) Passing Criteria : 40 % ( 4 Grade Points)
- c) Marking Scheme: 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	100 Marks	40 Marks

d) **Mode of Evaluation of Answer-book** : Online/Offline

**17) Paper Pattern:**

Question No.	Particulars (Nature of Questions)	Marks
Q-1 (Module-I)	Answer any 2 out of 3	12
Q-2 (Module-II)	Answer any 2 out of 3	12
Q-3 (Module- III)	Answer any 2 out of 3	12
Q-4 (Module-IV)	Answer any 2 out of 3	12
Q-5	Write short notes on (Any 3 out of 4) Based on entire syllabus	12
Total		60

**Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Periodical Class Tests /Online test	20 Marks
PowerPoint Presentation / An assignment based on curriculum to be assessed by the concerned teacher.	15 Marks
Overall conduct as a responsible student,, mannerism etc	05 Marks
<b>TOTAL</b>	40 Marks

**18) Learning Outcome:**

After completion of the course, the student will be able to:

1. Students are expected to know the meaning of advertising and its importance to all stakeholders.
2. Students learn about the emergence of media as well as study about the technological advancements/ growth of media industry in India.
3. To explain the different forms of advertising and stimulate interest among students on the new trends in advertising

4. It aims to orient learners towards the practical aspects and techniques of advertising.
5. To provide insight about how organisations /ad agencies relay information through mass media to large segment of the viewers at the same time.
6. To explain the different forms of advertising and stimulate interest among students about the new trends in advertising.

**19) References:**

1. Advertising and Promotion: An Integrated Marketing Communications Perspective, 10th Edition.
2. Advertising Principles and Practice, 2012 - Ruchi Gupta – S.Chand Publishing.
3. Advertising, 10th Edition, Sandra Moriarty, Nancy D Mitchell, William D. Wells, 2010 Pearson
4. Contemporary Advertising, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education, 2017.
5. Integrated Advertising, Promotion, and Marketing Communications, Kenneth E. Clow and Donald E. Baack, 5th Edition, 2012 – Pearson.
6. Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, The Free Press, New York, 1989.
7. Kleppner’s Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 – Pearson.
8. The Advertising Association Handbook - J. J. D. Bullmore, M. J. Waterson, 1983 - Holt Rinehart & Winston.
9. Advertising : Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma Prentice Hall.
10. Advertising Management, 5th Edition, 2002 –Batra, Myers and Aaker – Pearson Education.

**COURSE DETAILS**

- 1) **Programme Title:** Bachelor of Commerce (B.Com.)
- 2) **Duration of Programme:** 3 Years
- 3) **Title of the Course:** Business Law- I
- 4) **Semester:** III
- 5) **Course Code:** BC1038
- 6) **Course Objective:**
  - To provide a conceptual study about the framework of Indian Business Laws.
  - To orient students about the legal aspects of business
  - To familiarize the students with case law studies related to Business Laws
- 7) **Category of Course:** Generic Elective Course
- 8) **Duration of course:** One Semester
- 9) **Intake capacity:** 480 (4 divisions of 120 learners each)
- 10) **Attendance:** Minimum 75%
- 11) **Total Credits:** 3 credits
- 12) **Fee Structure:**
- 13) **Teacher’s Qualification:** LLM / M.Com. with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
- 14) **Per week Work-load of the Teacher:** 4 lectures per week
- 15) **Total modules:** 3 modules

**16) Content:**

<b>Module-I</b>	<b>Hours</b>
<p><b>Unit I: Indian Contract Act 1872</b></p> <ul style="list-style-type: none"> <li>● Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts.</li> <li>● Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer.</li> <li>● Concept of Communication and Revocation of offer and acceptance (sec. 3,5) Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons.</li> </ul>	<b>30</b>
<ul style="list-style-type: none"> <li>● Consideration (S. 2 &amp; 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, ‘No Consideration No Contract’(Ss. 25) Unlawful Consideration (S 23)Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake.</li> <li>● Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act. □ Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of E-Contract &amp; Legal Issues in formation and discharge of E-Contract.</li> <li>● Concept of Performance of Contract (S 37) Modes of Discharge of Contract, Remedies on breach of Contract.(73-75) □ Law of Indemnity &amp; Guarantee (Ss. 124-125, Ss. 126-129, 132- 147) – Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety.</li> <li>● Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee □ Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor &amp; Pawnee. ( Ss.173, 174, 177)</li> <li>● Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights&amp; Duties of Principal and Agent.</li> </ul>	
<b>Module-II</b>	
<p><b>Unit II: Sale of Goods Act 1930</b></p> <ul style="list-style-type: none"> <li>● Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7.8).</li> <li>● Conditions &amp; Warranties (Ss. 11-25 &amp; 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions &amp; Warranties, Concept of Doctrine of Caveat Emptor – Exceptions.</li> </ul>	<b>15</b>

<ul style="list-style-type: none"> <li>● Property – Concept , Rules of transfer of property (Ss. 18-26) Unpaid Seller (Ss. 45-54, 55 &amp; 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61), Auction sale – Concept, Legal Provisions. (S. 64)</li> </ul>	
<b>Module-III</b>	
<b>Unit -III: The Negotiable Instrument Act (Amended) 2015 &amp; 2018</b>	<b>15</b>
<ul style="list-style-type: none"> <li>● Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104, 134, 135) Maturity of Instruments.</li> <li>● Promissory Note and Bill of Exchange (Ss. 4,5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4,5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6)– Concept, Types &amp; Crossing of Cheque, Distinguish between Bill of Exchange &amp; Cheque, Dishonour of Cheque – Concept &amp; Penalties (Ss. 138, 139, 142)</li> <li>● Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) –Parties to Negotiable instruments Holder, Holder in due course, Rights &amp; Privileges of Holder in due course, Payment in due course, Noting &amp; Protest (99-104A)</li> </ul>	
<b>Total</b>	<b>60</b>

**16) EVALUATION PATTERN:**

- a) **Total Marks:** 100 Marks (10 Point Grading)  
b) **Passing Criteria:** 40 % (4 Grade Points)  
c) **Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

d) **Mode of Evaluation of Answer-book :** Online/Offline

**17) Paper Pattern:**

Question No.	Particulars (Nature of Questions)	Marks
Q-1	Attempt any two questions out of four. (2/4) (All questions based on Module I)	7.5x2=15
Q-2	Attempt any two questions out of four. (2/4) (All questions based on Module I)	7.5x2=15
Q-3	Attempt any two questions out of four. (2/4) (All questions based on Module II and Module III )	7.5x2=15
Q-4 Covering all modules	a) Objective questions (MCQ/True or False/ Match the Following OR	15

	b)Short Notes (Any 3 out of 5)	
Total		60

**17) Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Group Discussion/Periodical Class Tests /Online test/ Problem solving exercises/ Case Presentations	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned through observation of practical skills through case laws and viva - voce interviews.	15 Marks
Active participation in routine class instructional deliveries	05 Marks
<b>TOTAL :</b>	<b>40 Marks</b>

**18) Learning Outcome:**

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

**CO1:** understand the regulatory aspects and the broader procedural aspects involved in different types of contracts and Rules there under.

**CO2:** follow the basic legal documents and their usage essential for business operations and contractual obligations

**CO3:** enable the students to synthesis the legal aspects of sale of goods and negotiable instruments

**19) References:**

1. Avatar Singh. (2020). Law of Contract. Eastern Book Company.
2. M.C.Kucchal. (2020). Merchantile Law
3. N.D.Kapoor. (2018). Business Law
4. Nilima Chandiramani. (2000). The Law of Contract: An Outline. Avinash Publications.
5. Nilima Chandiramani. (1999). Law of Sale of Goods and Partnership: A Concise Study. Shroff Publishers.
6. P. Ramanatha Aiyar. (2016). The Sale of Goods Act. University Book Agency.
7. Bhashyam & Adiga. (2020). The Negotiable Instruments Act. Bharat Law House.
8. Avatar Singh. (2020). The Negotiable Instruments Act. Eastern Book Company
9. Khergamvala. (2017). The Negotiable Instruments (Amendment) Act, 2015. Lexis Nexis

**COURSE DETAILS**

- 1) **Programme Title:** Bachelor of Commerce (B.Com.)
- 2) **Duration of Programme:** 3 Years
- 3) **Title of the Course:** Company Law- I
- 4) **Semester:** III
- 5) **Course Code :** BC1037
- 6) **Course Objective:**

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

- 7) **Category of Course:** Generic Elective Course
- 8) **Duration of course:** One Semester
- 9) **Intake capacity:** 480 (4 divisions of 120 learners each)
- 10) **Attendance:** Minimum 75%

11) **Total Credits:** 3 credits

12) **Fee Structure:**

13) **Teacher's Qualification:** LLM / M.Com. with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)

14) **Per week Work-load of the Teacher:** 4 lectures per week

15) **Total modules:** 3 modules

<b>Module-I</b>	<b>Lectures</b>
<b><u>Unit I: Introduction</u></b> Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company.	<b>20</b>
<b><u>Module-II</u></b>	
<b><u>Unit II: Documents and shares</u></b> Memorandum of Association and its alteration, Articles of Association and its alteration, doctrine of constructive notice, doctrine of ultra vires and indoor management; Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; book building; Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.	<b>20</b>
<b><u>Module-III</u></b>	
<b><u>Unit -III: Management</u></b> Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder's director; Director Identity Number (DIN); Appointment, Disqualifications, Removal of directors; Legal positions, Powers and Duties; Key managerial personnel, Managing director, Manager and Whole Time Director	<b>20</b>
<b>Total</b>	<b>60</b>

**16) EVALUATION PATTERN:**

- Total Marks:** 100 Marks (10 Point Grading)
- Passing Criteria :** 40 % ( 4 Grade Points)
- Marking Scheme:** 60:40 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

d) **Mode of Evaluation of Answer-book:** Online/Off-line

**17) Paper Pattern:**

a. **SEMESTER END EXAM (SEE): (60 Marks, Passing 24 Marks)**

Question No.	Type of Question			Total Marks
Q.1.	Attempt any two questions out of four. (2/4) (Based on Module I)			7.5 x2= 15 Marks
Q.2.	Attempt any two questions out of four. (2/4) (Based on Module II)			7.5 x2= 15 Marks
Q.3.	Attempt any two questions out of four. (2/4) (Based on Module III)			7.5 x2= 15 Marks
Q.4.	A.	Objective questions (MCQ/True or False/ Match the Following <u>OR</u>	Covering all modules	15 Marks
	B.	Short Notes (Any 3 out of 5)		

**b) Continuous Internal Assessment (CIA) (40 Marks, Passing 16 Marks)**

ASSESSMENT	MARKS
Group Discussion/Periodical Class Tests /Online test/ Problem solving exercises/ Case Presentations	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned through observation of practical skills through case laws and viva-voce interviews.	15 Marks
Active participation in routine class instructional deliveries	05 Marks
<b>TOTAL</b>	<b>40 Marks</b>

**18 ) Course Outcomes:**

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

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

**CO2:** follow the basic legal documents and their usage essential for operations and management of company.

**CO3:** enable the students to synthesis company processes & decisions

**19) References:**

- Hicks, Andrew & Goo S.H., (2017) Cases and Material on Company Law, Oxford University Press.
- Sharma, J.P.(2018). An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
- Kumar, A., (2019) Corporate Laws, Taxmann Pvt Ltd
- Chadha R. & Chadha, S.(2018). Company Laws. Scholar Tech Press, Delhi. □The Depositories Act,1996.Bare Act.

### Additional Resources

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

### COURSE DETAILS

- 1) **Programme Title:** Bachelor of Commerce (B.Com.)
- 2) **Duration of programme:** 3 Years
- 3) **Title of the Course:** MACRO ECONOMICS – 1
- 4) **Course Code :**
- 5) **Course Objective:**
  - This course is an introduction to the basic analytical tools of macroeconomics to evaluate macroeconomic conditions such as inflation unemployment and growth.
  - It is designed to make system of overall economy understandable and relevant.
  - The aim is to provide a clear explanation of many aspects of aggregate economic variables to inspire a consistent way of thinking about key macroeconomic phenomena.
  - It intends to familiarize the Commerce students with basic concepts of macroeconomics and with certain common features of economic occurrence in the real world.
- 6) **Eligibility for admission:** FYBCom/10+3or equivalent
- 7) **Duration of course:** One Semester
- 8) **Intake capacity:** 480 (4 divisions of 120 learners each)
- 9) **Attendance :** Minimum 75%
- 10) **Total Credits:** 3 credits
- 11) **Fee Structure:**
- 12) **Teacher's Qualification :**M. A (Economics) with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
- 13) **Per week Work-load of the Teacher :** 3 lectures
- 14) **Total modules:** 04
- 15) **Content:**

Sr. No.	Modules	No. of lectures
Module1	<b>OVERVIEW OF MACRO ECONOMICS</b>	10
Module 2	<b>BASIC CONCEPTS OF KEYNESIAN ECONOMICS</b>	12
Module 3	<b>BASIC CONCEPTS OF KEYNESIAN ECONOMICS</b>	10
Module 4	<b>MONEY, PRICES AND INFLATION</b>	13
Total		45

<b>Module I: OVERVIEW OF MACROECONOMICS (10)</b>	<b>Hours</b>
<ul style="list-style-type: none"><li>• <b>Macroeconomics:</b> Meaning, Scope and Importance</li><li>• <b>Circular Flow of Aggregate Income and Expenditure-Difference between a Closed economy and Open Economy models. Explain Open economy with two sectors ,three sectors and four sectors</b></li><li>• <b>The Meaning of National Income:</b> Methods of measuring National Income, Importance of National income. Difference Between GNI and GDP Green National Income Concepts; Approaches to National Income Accounting, National Income and Economic Welfare. <b>Difference between National income and PCI and disposable income</b></li></ul>	



<ul style="list-style-type: none"> <li><b>Business Cycles: Features and Phases, Control of Business cycle</b></li> <li><b>Classical Macroeconomics: Say's Law of Markets- Features, Implications and Criticism. Explain Pigou's Version of says law.</b></li> </ul>	
.	<b>10</b>
<b>Module-II :BASIC CONCEPTS OF KEYNESIAN ECONOMICS</b> <b>(12)</b> <ul style="list-style-type: none"> <li><b>The Principle of Effective Demand:</b> Aggregate Demand and Aggregate Supply. <b>Difference between Classical Theory And Keynesian Theory</b></li> <li><b>Consumption Function: Meaning of consumption Functions ,APC, MPC, Subjective and Objective Factors, Assumptions and Implications.Explain Saving Function.</b></li> <li><b>Investment Function and Marginal Efficiency of Capital.Factors Affecting MEC</b></li> <li><b>Investment Multiplier effect on Income and Output:</b> Assumptions, Working, Leakages, Criticism and Importance- Paradox of Thrift</li> <li><b>Relevance of Keynesian Theory to Developing Countries</b></li> </ul>	
.	<b>12</b>
<b>Module-III: POST KEYNESIAN DEVELOPMENTS IN MACROECONOMICS</b> <b>(10)</b> <ul style="list-style-type: none"> <li><b>The IS-LM Model:</b> Derivation of the IS and LM curves, Simultaneous Determination of Equilibrium in the Product and Money Market, Impact of Monetary and Fiscal Policy in IS-LM Framework.</li> <li><b>Inflation and Unemployment:</b> Phillips Curve</li> <li><b>Stagflation:</b> Meaning, Causes and Consequences</li> <li><b>Sustainable development and its importance</b></li> </ul>	
	<b>10</b>
<b>Module-IV: MONEY, PRICES AND INFLATION</b> <b>(13)</b> <ul style="list-style-type: none"> <li><b>Money Supply:</b></li> <li><b>Importance of money as a medium of exchange.</b> Determinants-High Powered Money and Money Multiplier. Factors influencing Velocity of Circulation of Money.</li> <li><b>Demand for Money:</b> Classical and Keynesian Approaches – <b>Motives for Holding Money</b> ,Liquidity Trap, Keynes' Liquidity Preference Theory of Interest- Friedman's restatement of Demand for Money.</li> <li><b>Money and Prices:</b> Quantity Theory of Money- Fisher's Equation of Exchange- Cambridge Cash Balance Approach.</li> <li><b>Inflation:</b> Meaning of Inflation, Demand Pull and Cost Push inflation – Effects of inflation- Nature and Causes of Inflation in a Developing Economy – Policy measures to curb inflation- Monetary Policy and Fiscal policy .<b>Difference between Inflation and Defalation</b></li> </ul>	
	<b>13</b>
<b>Total</b>	<b>45</b>

#### 16) EVALUATION PATTERN:

- Total Marks:** 100 Marks (10 Point Grading)
- Passing Criteria :** 40 % ( 4 Grade Points)

c) **Marking Scheme: 60:40 Pattern**

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
TOTAL :	100 Marks	40 Marks

d) **Mode of Evaluation of Answer-books: Online/Offline**

e) **Paper Pattern: SEMESTER END EXAM (SEE):**

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1. Module 1	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.2. Module 2	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.3. Module 3	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.4. Module 4	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	

**17) Course Outcome (CO):**

After completing the course, the student shall be able:

**CO1:** To learn & understand the tools of macro economics and their application in the decision - making ,in different sector of the Country.

**CO2:** Demonstrate an understanding of the nature of key macroeconomic variables.

**CO3:** Understand Keynesian Economics and Classical Economics and how they can be applied to manage the economic efficiently

**CO4:** Understand the key elements of, and problems created by macroeconomic shocks.

**CO5:** Define and analyse the determinants of business cycles, long run economic growth, unemployment, inflation

**18) REFERENCES:**

- a) Ackley. G (1976): Macro Economic Theory and Policy, Macmillan Publishing Co. New York
- b) Ahuja H.L,: Modern Economics- S. Chand Company Ltd. New Delhi
- c) Blanchard Olivier (2000): Macroeconomics, Englewood Elitt, Prentice Hall
- d) Bouman John : Principles of Macroeconomics
- e) Dornbush, Rudiger, Fisher Stanley and Startz Richards Macroeconomics, 9<sup>th</sup> edition 2004 Tata Mcgraw Hill, New Delhi

- f) Dwivedi, D. N. (2001) Macro economics Theory and Policy Tata Mcgraw Hill, New Delhi
- g) Friedman Milton (1953): Essays in Positive Economics, University of Chicago Press, London
- h) Gupta R. D and A S Rana: Keynes and Post- Keynesian Economics, Kalyani Publishers New Delhi
- i) Jhingan M L.: Principles of Economics- Vrinda Publications(P) Ltd.
- j) Shapiro, E (1996), Macro-Economic Analysis ,Galgotia Publication, New Delhi.
- k) Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd

### **COURSE DETAILS**

- 1) **Programme Title:** Bachelor of Commerce (B.Com.)
- 2) **Duration of Programme:** 3 Years
- 3) **Title of the Course:** Financial Accounting -III
- 4) **Course Code :** BC1032
- 5) **Course Objective:**
  - a. This course will help the learner to develop an introductory understanding of company accounts.
  - b. This course will enable the learner to develop the skill required to prepare the statement of fire insurance claim & Piecemeal distribution of cash on dissolution of a firm.
  - c. It will build an understanding of process of amalgamation , conversion of a partnership firm into a company d. Learner will be equipped with the knowledge and skill to give accounting treatment for amalgamating firms and purchasing firm /company
- 6) **Eligibility for admission:** FYB.Com
- 7) **Duration of course:** One Semester
- 8) **Intake capacity:** 480 (4 divisions of 120 learners each)
- 9) **Attendance:** Minimum 75%
- 10) **Total Credits:** 4 credits
- 11) **Fee Structure:**
- 12) **Teacher's Qualification:** M.Com. /C.A. / CS / ICWA with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
- 13) **Per week Work-load of the Teacher:** 4 lectures per week
- 14) **Total modules:** 4 modules

<b>Module-I</b>	<b>Hours</b>
<b>Fire Insurance Claim</b> Computation of Loss of Stock by Fire, Ascertainment of Claim as per the Insurance Policy , (Excluding Loss of Profit and Consequential Loss)	<b>10</b>
<b>Module-II</b>	
<b>Piecemeal Distribution of Cash</b> Excess Capital Method only, Asset taken over by a partner, Treatment of past profits or past losses in the Balance sheet , Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual, Treatment of secured liabilities, Treatment of preferential liabilities like Govt. dues / labour dues etc. (Excluding : Insolvency of partner and Maximum Loss Method)	<b>10</b>

<b>Module-III</b>	
<b>Amalgamation &amp; Conversion/Sale of Partnership Firm into Company</b> <b>a) Amalgamation of Firms</b> Realization method only, Calculation of purchase consideration, Journal / ledger accounts of old firms, Preparing Balance sheet of new firm, Adjustment of goodwill in the new firm, Realignment of capitals in the new firm by current accounts / cash or a combination thereof (Excluding Common transactions between the amalgamating firms) <b>b) Conversion/ Sale of Partnership Firm into a Company</b> Realisation method only, Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms, Preparing Balance sheet of new company	<b>20</b>
<b>Module-IV</b>	
<b>Issue of Shares &amp; Debentures</b> <b>a) Introduction of basic terms</b> Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet <b>b) Issue of shares</b> Different modes IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash, Bonus shares <b>c) Issue of Debentures</b> Types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption, Issue of debentures for cash receivable in instalments or at a time Issue of debentures for consideration other than cash	<b>20</b>
<b>Total</b>	<b>60</b>

**16) EVALUATION PATTERN:**

- a) **Total Marks:** 100 Marks (10 Point Grading)
- b) **Passing Criteria :** 40 % ( 4 Grade Points)
- c) **Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
TOTAL :	100 Marks	40 Marks

d) **Mode of Evaluation of Answer-book:** Online/Offline

e) **Paper Pattern:** SEMESTER END EXAM (SEE): 60 Marks

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks

Q.1.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	Full length practical question		
Q.2.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	Full length practical question		
Q.3.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	v) Practical question vi) Practical question	8 + 7	
Q.4.	A.	Objective questions (MCQ/True or False/ Match the Following <u>OR</u>		15 Marks
	B.	Short Notes (Any 3 out of 5)		

**17) Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Group Discussion/Periodical Class Tests /Online test	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned	10 Marks
Active participation in routine class instructional deliveries	05 Marks
Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks
<b>TOTAL</b>	<b>40 Marks</b>

**18) Course Outcome:**

After completion of this course, learner will be able to

**CO1:** Develop the skill to prepare the Statement of Fire Insurance Claim

**CO2:** Prepare the Statement of Piecemeal Distribution of Cash on dissolution of firm

**CO3:** Compute Purchase Consideration in case of amalgamation or conversion of partnership firm

**CO4:** Develop understanding of the process of issue of shares and debentures of a company and give accounting treatment for the same

**19) References:**

- R. L Gupta and M Radhaswamy. (2014). Advanced Accountancy. S. Chand and Company (P) Ltd.. New Delhi

- Mukherjee and Hanif. (2018). Modern Accountancy. Tata MacGrow Hill & Co. Ltd. Mumbai
- Lesile, C. (2001). Financial Accounting. Prentice Hall of India. Adin Bakley (P) Ltd.
- Harsalekar, D. (2014). Financial Accounting for Management. Multi-Tech. Publishing Co. Ltd. Mumbai.
- Tulsian, P. (2002). Financial Accounting. Pearson Publications. New Delhi
- Anthony, R. , & Reece J. S. (2005). Accounting Principles. Richard Irwin Incorporation.
- Monga, Ahuja,J.R., Ahuja, G. and Shehgal,Ashok,(1991). Financial Accounting. Mayur Paper Back Williams. (2018). Financial Accounting. Tata Mc.Grow Hill & Co. Ltd.. Mumbai
- Mukherjee,M. & Hanif, M. (2015). Financial Accounting. Tata McGraw Hill Education Private Ltd. New Delhi
- Bhattacharyya, Ashish. (2016). Financial Accounting for Business Managers. Prentice Hall of India Pvt. Ltd.
- Gupta, Shashi. (2004). Contemporary Issues in Accounting. Kalyani Publishers.
- Narayanaswamy, R. (2017). Financial Accounting. Prentice Hall of India. New Delhi
- Sehgal, Ashok. (2006). Fundamentals of Financial Accounting. Taxmann's Publishers
- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. (2008). Introduction to Financial Accounting. Pearson.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman,(1990). Accounting Information Systems: A cycle Approach. Publisher Wiley.
- Marshall, B Romney and Paul, John Steinbart, (2018). Accounting Information Systems. Pearson Education Limited.
- Robert, L. Hurt, (2015). Accounting Information Systems: Basic Concepts and Current Issues. McGraw Hill

### **COURSE DETAILS**

- 1) **Programme Title:** Bachelor of Commerce (B.Com.)
- 2) **Duration of Programme:** 3 Years
- 3) **Title of the Course:** Management Accounting -III
- 4) **Course Code :** BC1033
- 5) **Course Objective:**
  - a. This course will help the learner to understand the vertical format of Income Statement and Balance sheet and the relationship between the items in the respective statements.
  - b. This course will enable learner to gain knowledge regarding analytical tools of financial statements like trend analysis.
  - c. It will help the learner to understand the various accounting ratios and their analysis and interpretation.
- 6) **Eligibility for admission:** FYB.Com
- 7) **Duration of course:** One Semester
- 8) **Intake capacity:** 480 (4 divisions of 120 learners each)
- 9) **Attendance:** Minimum 75%

**10) Total Credits:** 4 credits

**11) Fee Structure:**

**12) Teacher's Qualification:** M.Com. /C.A. / CS / ICWA with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)

**13) Per week Work-load of the Teacher:** 4 lectures per week

**14) Total modules:** 4 modules

**15) Content**

<b>Module-I</b>	<b>Hours</b>
<b>Analysis and Interpretation of Financial statements</b> a) Vertical Form of Income Statement b) Vertical Form of Balance Sheet c) Relationship between items in Income Statement and Balance Sheet	<b>15</b>
<b>Module-II</b>	
<b>Tools of Analysis of Financial statements</b> a) Trend Analysis b) Comparative Statement c) Common Size Statement	<b>15</b>
<b>Module-III</b>	
<b>Ratio Analysis and Interpretation</b> <b>a) Balance Sheet Ratios:</b> i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio <b>b) Revenue Statement Ratios:</b> i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio <b>c) Combined Ratios:</b> i) Return on Capital employed (Including Long Term Borrowings) ii) Return on Proprietor's Fund iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debt Service Coverage Ratio vii) Earning Per Share (EPS) viii) Price Earning Ratio (P/E Ratio) ix) Debtors Turnover Ratio x) Creditors Turnover Ratio	<b>15</b>
<b>Total</b>	<b>45</b>

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**16) EVALUATION PATTERN:**

- a) **Total Marks:** 100 Marks (10 Point Grading)  
 b) **Passing Criteria :** 40 % ( 4 Grade Points)  
 c) **Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
TOTAL :	100 Marks	40 Marks

d) **Mode of Evaluation of Answer-book:** Online/Offline

e) **Paper Pattern:** \_SEMESTER END EXAM (SEE): 60 Marks

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	Full length practical question		
Q.2.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	Full length practical question		
Q.3.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	<b>i)</b> Practical question <b>ii)</b> Practical question	8 + 7	
Q.4.	A.	Objective questions (MCQ/True or False/ Match the Following <u>OR</u>		15 Marks
	B.	Short Notes (Any 3 out of 5)		

**17) Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Group Discussion/Periodical Class Tests /Online test	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned	10 Marks
Active participation in routine class instructional deliveries	05 Marks
Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks
<b>TOTAL</b>	40 Marks



### **18) Course Outcome:**

After completion of this course, learner will be able to

**CO1:** Prepare the Vertical Income Statement and Balance sheet

**CO2:** Analyse financial statements with the help of trend, common size and comparative statements

**CO3:** Compute various accounting ratios and their analysis and interpretation.

### **19) References:**

1. Saxena, V &Vashist, C. (2015). Advanced Cost & Management Accounting. Sultan Chand & Sons. New Delhi.
2. R.S.N. Pillai & Bhagavati. (2013). Management Accounting. Sultan Chand & Sons. New Delhi.
3. Inamdar, S. M. (1991). Cost & Management Accounting. Everest Publishing House
4. Kishore, R. M. (2018). Cost & Management Accounting. Taxmann Allied Service
5. Patankar, S. (2019). Managerial Accounting. Nirali Prakashan
6. Kishore, R. M. (2019). Management Accounting & Financial Analysis. Taxmann Allied Services
7. Khan, M. Y & Jain, P. K. (2019). Management Accounting: Text, Problems & Cases. Tata McGraw Hill
8. Khan, M. Y & Jain, P. K. (2019). Management Accounting Reference Book. Tata McGraw Hill
9. Rao, A. P. (2018). Management Accounting Reference Book. Everest Publishing House
10. Drury, Colin. (2007). Management & Cost Accounting. Thompson Books
11. Horngren, C. T & Sundem, G. L & Stratton, W. O. (2013). Introduction to Management Accounting. PHI Learning

### **COURSE STRUCTURE**

1. **Programme Title:** Bachelor of Commerce (B.Com.)
2. **Duration of Programme:** 3 Years
3. **Title of the Course :** Computer Programming
4. **Semester:** III
5. **Course Code:** BC1036B
6. **Course Objective:**
  - Understanding the concept of Hardware as well as Software.
  - Work with Flowchart and different system software.
  - Understanding the basic knowledge of 'C' Programming.
  - Deals with various concepts in 'C' language.
7. **Category of Course :** Disciplined Specific Elective Course
8. **Duration of Course:** One Semester
9. **Intake Capacity:** 240 (2 Division of 120 learners each)
10. **Attendance:** Minimum 75%
11. **Total Credits:** 3 Credits
12. **Fee Structure:**
13. **Teacher's Qualification:** MSc.CS/MSc.IT/MCA or equivalent NET/SET/Ph.D.
14. **Per week workload of the Teacher:** 3 Lecture per week
15. **Total Modules:** 4 Modules

<b>Module</b>	<b>Detailed Content</b>	<b>Hours</b>
<b>1</b>	UNIT – I: HARDWARE Evolution of Computers – Generations, Types of Computers, Computer System, Characteristics, Basic Components of a Digital Computer – Control Unit, ALU, Input / Output, Functions and Memory, Memory Addressing Capability of a CPU, Binary number system, Binary addition (1’s complement, 2’s Complement), Binary to decimal and Decimal to Binary Conversion, Octal Number, Hexadecimal System, World length of a computer, processing speed of a compute POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses. Cyber Crime, Hacking, Sniffing,	15
<b>2</b>	UNIT – II : Software , software and its Need, Types of Software – System Software, Application software, System Software – Operating System, Utility Program, Algorithms, Flow Charts – Symbols, Rules for making Flow chart, Programming languages, Assemblers, Compilers and Interpreter, Computer Applications in Business	15
<b>3</b>	UNIT – III: INTRODUCTION TO C PROGRAMMING Structure of C program, Keywords, identifies, constants, variables, data types, type modifier, type conversion, types of operator and expressions, Input and Output functions in C print(), scanf(), getchar(), putchar(), gets(), puts()). Storage class specifiers Header files (stdio.h,math.j,conop.j)	15
<b>4</b>	UNIT – IV: C – DECISION / LOOP STATEMENTS Decision Statement – if-else statement, break, continue, goto, switch () case and nested if statement. Loop control statements – for (), while (), do-while loop () and nested loops.	15
	<b>Total</b>	60

<b>Sr. No</b>	<b>List of Practical</b>
<b>1.</b>	Writing algorithms and drawing flowcharts (Input-process-output).
<b>2.</b>	Writing algorithms and drawing flowcharts (Input-decision-process-output).
<b>3.</b>	Writing algorithms and drawing flowcharts (Simple Loops).
<b>4.</b>	Loading a C editor program-Entering and compiling a simple C-program.
<b>5.</b>	C-program to input name-and sales & then print name and commission
<b>6.</b>	C-program to compute commission, discount etc using if() condition.
<b>7.</b>	Computing income tax based on given criterion.

8.	Printing numbers and summing number using loops
9.	Printing interest and depreciation tables

**16. Evaluation Pattern:**

- Total Marks** : 100 Marks (10 Point Grading)
- Passing Criteria** : 40 % ( 4 Grade Points)
- Marking Scheme**: 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam(SEE) Written Exam	60 Marks	24 Marks
Practical/Project Assessment	40 Marks	16 Marks
	100 Marks	40 Marks

- Mode of Evaluation of Answer-books** : Online/Offline

**17. Paper Pattern:**

- Semester End Examination: (60 Marks, Passing 24 Marks)**

Question No.	Description	Marks
1	Objectives or Short Answers (Covering All Modules)	10
2	Answer any two Questions (Descriptive based on module 1)	10
3	Answer any two Questions (Descriptive based on module 2)	10
4	Answer any two Questions (Descriptive based on module 3)	10
5	Answer any two Questions (Descriptive based on module 4)	10
6	Answer any two Questions (Descriptive based on module 5)	10

**Note:** Q.2 to Q.6 will include total 4 sub questions having 5 marks each

- Semester End Practical Examination:**

Exam Duration (in Hours)	Practical + Oral	Journal	Total
2 Hours 30 min per batch	30 Marks	10 Marks	40 Marks

**Note:** Practical will include total 2 slip question having 15 marks each

**18. Course Outcome:**

Upon successful completion of this course, students should be able to develop application

**CO1:** understand what all the terms highlighted in bold in the text mean understand the fundamental hardware components that make up a computer's hardware and the role of each of these components.

**CO2:** understand the difference between an operating system and an application program, and what each is used for in a computer.

**CO3:** Able to implement the algorithms and draw flowcharts also understand the computer programming language concepts.

**CO4:** Understanding 'C' language concepts.

## 19. References:

- 1 “A First Course in Computers” by Sanjay Sexena
2. “Programming in ANSI C” by Balaguruswamy
3. “C Programming Language” by Brian W Kerighan and Dennis M Ritchie
4. C Programming language By Kernighan, Brian, W, Retchie, Dennis, PHI Publication.
5. Programming in C, Schaum Outline, McGraw-Hill 3 Lab Manual for Basic Linux commands, to be provided by the department

### COURSE DETAILS

- 1) **Programme Title: Bachelor of Commerce (B.Com.)**
- 2) **Duration of Programme: 3 Years**
- 3) **Title of the Course:** Awareness of Indian Society and its Constitution
- 4) **Course Code :** BC1016
- 5) **Course Objective:**
  - To sensitize the learner towards challenges faced by marginalized section with respect to human rights.
  - To help the learners understand modern science and technology.
  - To help learners articulate their views on the contemporary social issues.
- 6) **Eligibility for admission:** F.Y.B.Com.
- 7) **Duration of course:** One Semester
- 8) **Intake capacity:** 480 (4 divisions of 120 learners each)
- 9) **Attendance:** Minimum 75%
- 10) **Total Credits:** 3 credits
- 11) **Fee Structure:**
- 12) **Teacher’s Qualification:** Masters with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
- 13) **Per week Work-load of the Teacher:** 3 lectures per week
- 14) **Total modules:** 4 modules
- 15) **Content:**

<b>Module-I</b>	<b>Hours</b>
<b>Human Rights Provisions, Violations and Redressal-I:</b> <ul style="list-style-type: none"><li>• Scheduled Castes- Constitutional and legal rights, Forms of violations, Redressal mechanisms.</li><li>• Scheduled tribes- Constitutional and legal rights, Forms of violations, Redressal mechanisms.</li><li>• Women- Constitutional and legal rights, Forms of violations, Redressal mechanisms. Sexual harassment at workplace- Role of Internal Complaints Committee</li><li>• Children- Constitutional and legal rights, Forms of violations, Redressal mechanisms.</li></ul>	<b>10</b>
<b>Module-II</b>	
<b>Issues of Contemporary India:</b> Senior citizens: violation of human rights of senior citizens, constitutional and legal rights Poverty and unemployment: paradox in india- causes and measures to check poverty & unemployment. Blind faith and prejudices, scientific temper as a fundamental duty of indian citizen.	<b>10</b>

Public health issues- disparities in health care access, social isolation violence & Trauma, global public health and Covid-19.	
<b>Module-III</b>	
<b>Science and Technology- I</b> Nature of science- its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge. Achievements of Indians in science & technology; indigenization of technology and developing new technology Science in everyday life- technology, its meaning and role in development Interrelation and distinction between science and technology	<b>10</b>
<b>Module-IV</b>	
<b>Soft Skills and General awareness-I</b> Soft skills required for competitive examinations- A. Current affairs- Current events of national and international importance B. Quantitative Ability, Data Interpretation, Verbal Ability- Decision making and problem solving; General mental ability; Basic numeracy (numbers and their relations, orders of magnitude, etc.) (Class X level), Data interpretation (charts, graphs, tables, data sufficiency etc.	<b>10</b>
<b>Total</b>	<b>40</b>

16) **EVALUATION PATTERN:**

- d) **Total Marks:** 100 Marks (10 Point Grading)  
e) **Passing Criteria :** 40 % ( 4 Grade Points)  
f) **Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

d) **Mode of Evaluation of Answer-book:** Online/Offline

e) **Paper Pattern:** SEMESTER END EXAM (SEE): 60 Marks

Question No.	Type of Question	Sub-Question Marks	Total Marks
<b>Q.1. Module.1</b>	<b>Any 2 out of 3 questions</b>	<b>7.5 x 2</b>	<b>15 Marks</b>
<b>Q.2. Module.2</b>	<b>Any 2 out of 3 questions</b>	<b>7.5 x 2</b>	<b>15 Marks</b>
<b>Q.3. Module.3</b>	<b>Any 2 out of 3 questions</b>	<b>7.5 x 2</b>	<b>15 Marks</b>
<b>Q.4. Module.4</b>	<b>Any 2 out of 3 questions</b>	<b>7.5 x 2</b>	<b>15 Marks</b>

17) **Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Objectives questions (MCQs)	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned (Project work )	20 Marks
<b>TOTAL :</b>	<b>40 Marks</b>

18) **Course Outcome:**

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

**CO1:** The successful completion of course will enable the learner to understand the remedial measures taken to address human right issues.

**CO2:** It will help create awareness and empathy among learners about various issues faced by marginalized sections of society.

**CO3:** It will help ingrain social responsibility and participatory approval towards society

## **19) REFERENCES:**

1. Bajpai, Asha, *Child Rights in India*, Oxford University Press, New Delhi, 2010.
2. Kaushal, Rachana, *Women and Human Rights in India*, Kaveri Books, New Delhi, 2000.
3. Motilal, Shashi, and Nanda, Bijoy Lakshmi, *Human Rights: Gender and Environment*, Allied Publishers, New Delhi, 2007.
4. Sathe, Satyaranjan P., *Judicial Activism in India*, Oxford University Press, New Delhi, 2003.
5. Singh, Ashok Kumar, *Science and Technology for Civil Service Examination*, Tata McGraw Hill, New Delhi, 2012.
6. Thorpe, Edgar, *General Studies Paper IV Volume V*, Pearson, New Delhi, 2017.
7. Brown K.M., ``Physical Activity and Health: An Interactive Approach,`` Jones and Bartlett Publisher
8. Corbin, C. B., G. J. Welk, W. R Corbin, K. A. Welk, ``Concepts of Physical Fitness: Active Lifestyle for Wellness,`` McGraw Hill, New York, USA.
9. Anspaugh, D.J., G. Ezell and K.N. Goodman, ``Teaching Today Health,`` Mosby Publishers
10. Brown K.M., ``Physical Activity and Health: An Interactive Approach,`` Jones and Bartlett Publisher
11. Robert W. Stern, ``Introduction: Change, the societies of India and Indian society`` Cambridge University Press
12. Singh. Y, ``Indian Sociology social conditioning and emerging concerns,`` Vistaar publication
13. Debal K. Singha Roy, ``Social Development and the Empowerment of Marginalized Groups,`` Sage Publications
14. Dereze Jean and Sen Amartya, ``India Development and Participation,`` Oxford University Press.
15. Elain Rich and Kevin Knight, ``Artificial Intelligence``, TMH
16. Sahni, Pardeep et. al., ``Disaster Mitigation Experiences And Reflections``, Prentice Hall Of India
17. Sharma J. P and Kanojia, Sunaina. *Cyber Laws*, New Delhi: Ane Books Pvt Ltd.
18. Taxmann Publications Pvt. Ltd., New Delhi, *Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000*.
19. Datta, A., 2016, ``Dealing with Dislocation: Migration, Place and Home among Displaced Kashmiri Pandits in Jammu and Kashmir``, *Contributions to Indian Sociology*, 50 (1), Pp. 52- 79.
20. Castles, Stephen. 2003. 'The International Politics of Forced Migration', *Development*, 46(3): 11-20.
21. Chatterjee, C and Sheoran, G. (2007). *Vulnerable groups in India*. The Centre for Enquiry into Health and Allied Themes (CEHAT), Mumbai.
22. Robinson Rowena. 2007. *Indian Muslims: The varied dimensions of marginality*, *EPW XLII* (10).
23. Verma, V. 2011. *Conceptualising Social Exclusion: New Rhetoric or Transformative Politics* *EPW XLVI* (50)
23. *Quantitative Aptitude for Competitive Examination* by Abhijit Guha, Tata Mc Graw Hill publications
24. *Quantitative Aptitude for Competitive Examination* by R.S. Agarwal, S. Chand publications

## SEMESTER-IV

### COURSE DETAILS

- 1) **Programme Title: Bachelor of Commerce (B.Com.)**
- 2) **Duration of programme: 3 Years**
- 3) **Title of the Course:: FUNDAMENTALS OF FINANCE AND QUALITY**
- 4) **Course Code :**
- 5) **Course Objective:**
  - To acquaint the learners with the basic concepts of Quality Management and financial management
  - To Enlighten learners about the basic framework of indian financial system
  - To make learners aware about the emerging trends in finance
- 6) **Eligibility for admission: FY BCOM**
- 7) **Duration of course: One Semester**
- 8) **Intake capacity: 480 (4 division of 120 learners each)**
- 9) **Attendance : Minimum 75%**
- 10) **Total Credits: 3 credits**
- 11) **Fee Structure:**
- 12) **Teacher's Qualification :** M. Com with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
- 13) **Per week Work-load of the Teacher :** 3 lectures
- 14) **Total modules: 04**
- 15) **EVALUATION PATTERN:**
  - a) **Total Marks: 100 Marks (10 Point Grading)**
  - b) **Passing Criteria : 40 % ( 4 Grade Points)**
  - c) **Marking Scheme: 60:40 Pattern**

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

d) Mode of Evaluation of Answer-book : Online/Offline

e) Paper Pattern: SEMESTER END EXAM (SEE) :

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
<b>Q.1. Module 1</b>	<b>A.</b>	Descriptive Question OR		<b>12 Marks</b>
	<b>B.</b>	Descriptive Question		
<b>Q.2.</b>	<b>A.</b>	Descriptive Question OR		

<b>Module 2</b>	<b>B.</b>	Descriptive Question		<b>12 Marks</b>
<b>Q.3. Module 3</b>	<b>A.</b>	Descriptive Question OR		<b>12 Marks</b>
	<b>B.</b>	Descriptive Question		
<b>Q.4. Module 4</b>	<b>A.</b>	Descriptive Question OR		<b>12 Marks</b>
	<b>B.</b>	Descriptive Question		
<b>Q.5. (All modules)</b>		Short Notes (Any 3 out of 4)	04 marks each	<b>12 marks</b>
		<b>Total Marks</b>		<b>60</b>

**Continuous Internal Assessment (CIA) – 40 Marks Classification**

<b>ASSESSMENT</b>	<b>MARKS</b>
Periodical Class Tests /Online test	20 Marks
PowerPoint Presentation / An assignment based on curriculum to be assessed by the concerned teacher.	15 Marks
Overall conduct as a responsible student,, mannerism etc	05 Marks
<b>TOTAL</b>	<b>40 Marks</b>

**16) CONTENTS :**

**Module I**

**Introduction to Financial Concepts (No. of Lectures 10)**

1. Financial Management- Meaning, Objectives, Functions
2. Financial Planning- Need, objectives, significance, essentials of a sound financial plan.
3. Indian Financial System-Concept, features, functions,, Role,
4. Challenges faced in the Financial sector, Weakness of the Indian financial system, Components of the Indian financial system

**Module II**

**Financial Markets & Regulatory Framework (No. of Lectures 13)**

1. Financial Markets- Introduction, Classification of Financial Markets- Organised (primary, secondary, money), Unorganised, Money market Instruments, Reasons for growth of Capital markets, role of Financial markets IPO- Concept, Process, ASBA
2. Dematerialization- Concept, Process, Importance of Depository System
3. SEBI- Objectives, Powers, Functions, Investor protection measures of SEBI  
Stock Exchange- concept, functions  
Speculators, Meaning, kinds
4. Credit Rating Agencies- Concept, functions, advantages, Credit rating agencies- CRISIL & CARE



### **Module III**

#### **Recent Trends in Finance Asset Management (No. of Lectures 12)**

1. Mutual Funds- concept, advantages, limitations, types, Factors responsible for growth of mutual funds, SIP Alternative Investment Funds (AIF)
2. Portfolio Management Service (PMS)
3. Derivatives Market- Meaning, participants, types.
4. Currency Market- meaning, types
5. Commodity Market- meaning, types
6. Bond Market- meaning, types, Features
7. Start-up ventures: Funding- Private Equity, Venture Capital & Angel Funds etc
8. Microfinance- concept, features, benefits, Role of SHG
9. Sweat equity shares, ESOP
10. International Financial Services Centres (IFSC's)

### **Module IV**

#### **Introduction to Quality Management (No. of Lectures 10)**

1. Introduction to Quality: Dimensions of Quality
2. Quality Circle: Meaning, features.
3. Quality Management Tools: TQM – Meaning, Importance. Six Sigma – Meaning, characteristics, steps, ISO 9000 – Meaning, Procedure to obtain certification, Kaizen- Meaning, process
4. Service Quality Management: Concept and Importance.
5. SERVQUAL Model: Measures to improve service quality.

#### **17) Learning Outcome :**

After completing the course, the learners shall be able:

CO1: Well equipped to comprehend various quality management processes and techniques adopted by companies.

CO2: Equipped intellectually to practise financial activities with full knowledge of various regulators and market players successfully

CO3: capable to make use of various financial opportunities to invest and raise funds effectively and profitably.

CO4: confidently apply various management techniques in different functional areas professionally.

#### **18) REFERENCES:**

1. Bharathi Pathak, 2014, Indian Financial System, Pearson Publication
2. L.M. Bhole, Jitendra Mahakad, 2017, Financial Institutions and Markets: Structure Growth & Innovations – Tata McGraw Hill.
3. Vasant Desai, 2016, The Indian Financial System and Financial Market Operator- Himalaya Publishing
4. M.Y. Khan, 2013, Indian Financial System – Tata McGraw-Hill
5. Nalini Prava Tripathy, 2007, Mutual Funds in India: Emerging Issues Excel Books New Delhi.
- 6) Strategic Quality Management- Issues & Perspectives by Ch. Venkataiah- Himalaya Publishing House
- 7) Quality Management by Bindiya Goyal- Himalaya Publishing House

## COURSE DETAILS

- 1) **Programme Title:** Bachelor of Commerce.
- 2) **Duration of programme:** 3 years
- 3) **Title of the Course: Advertising-II**
- 4) **Course Code :** BC1046A
- 5) **Course Objective:**
  - It identifies creativity relevant to selected media, to orient learners towards the practical aspects and techniques of advertising.
  - It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising.
  - It would motivate students to consider career options in the field of advertising.
- 6) **Eligibility for admission: S.Y.B. Com**
- 7) **Duration of course:** one semester
- 8) **Intake capacity: 240 (2 divisions of 120 learners each)**
- 9) **Attendance: 75%**
- 10) **Total Credits: 3**
- 11) **Fee Structure:**
- 12) **Teacher's Qualification:** M. Com. / with NET/SET with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
- 13) **Per week Work-load of the Teacher:** 3 lectures per week
- 14) **Total modules: 4**
- 15) **Content:**

<b>Module-I</b>	<b>Hours</b>
<p><b><u>Planning advertising Campaign</u></b>            Advertising Campaign- Concept, need, steps in planning campaign, determining advertising objectives-AIDA and DAGMAR model.            Advertising budget – Meaning, factors to be considered for advertising budget, methods of setting advertising budgets (Fixed Guideline method, Task Method, Subjective method)            Media Planning- Meaning, Process, factors to be considered while selecting media, media scheduling strategies.</p>	<b>12</b>
<p><b><u>Module-II</u></b></p> <p><b><u>Fundamentals of Creativity in Advertising</u></b>            Creativity- Concept and Importance, Creative brief, Visualisation - Meaning, techniques.            Selling Points – Meaning, Features.            Advertising Appeals – Meaning, essentials, Types.            Buying Motives – Meaning, USP            High Involvement Products, Low Involvement Products- meaning, features.            Creativity through Endorsements: Endorsers, types-advantages and disadvantages</p>	<b>11</b>
<p><b><u>Module-III</u></b></p> <p><b><u>Execution of Advertising</u></b>            Preparing print ads: Essentials of Copywriting, Copy – Elements, Types, Layout- Principles, Illustration - Importance. types            Creating broadcast ads: Execution Styles, Jingles and Music            Importance, Concept of Storyboard □</p>	<b>12</b>

<b>Module-IV</b>	
<b><u>Evaluation of Advertising</u></b> Pre-testing & Post testing advertising effectiveness – Meaning, Objectives Pre-testing methods- Checklist, Consumer Jury, Sales Test Area, Portfolio Test, Projective Techniques. Post-testing Methods – Readership Survey Method, Recognition & Recall Test, Inquiry & Coupon Response Method, Attitude & Opinion Test	<b>10</b>
<b>Total</b>	<b>45</b>

**16) EVALUATION PATTERN:**

- Total Marks: 100 Marks (10 Point Grading)
- Passing Criteria : 40 % ( 4 Grade Points)
- Marking Scheme: 60:40 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

- d) **Mode of Evaluation of Answer-book :** Online/Offline

**17) Paper Pattern:**

<b>Question No.</b>	<b>Particulars (Nature of Questions)</b>	<b>Marks</b>
Q-1 (Module-I)	Answer any 2 out of 3	12
Q-2 (Module-II)	Answer any 2 out of 3	12
Q-3 (Module- III)	Answer any 2 out of 3	12
Q-4 (Module-IV)	Answer any 2 out of 3	12
Q-5	Write short notes on (Any 3 out of 4) Based on entire syllabus	12
Total		60

**Continuous Internal Assessment (CIA) – 40 Marks Classification**

<b>ASSESSMENT</b>	<b>MARKS</b>
Periodical Class Tests /Online test	20 Marks
PowerPoint Presentation / An assignment based on curriculum to be assessed by the concerned teacher.	15 Marks
Overall conduct as a responsible student,, mannerism etc	05 Marks
<b>TOTAL</b>	<b>40 Marks</b>

**18) Learning Outcome:**

After completion of the course, the student will be able to:

1. Learn the practical aspects and techniques of advertising.
2. To lay down a foundation for their careers related to advertising and marketing.

**19) REFERENCES:**

1. Belch, G. E., & Belch, M. A. (2017), Advertising and promotion: An integrated marketing communications perspective, 11<sup>th</sup> Edition, Boston: McGraw-Hill.
2. Raghuvir Singh, Sangeeta Sharma (2006), Advertising: Planning and Implementation, Prentice Hall
3. Batra, Myers and Aaker, (2008), Advertising Management, 5th Edition, – Pearson Education
4. Ruchi Gupta, (2012), Advertising Principles and Practice – S. Chand Publishing
5. Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, The Free Press, New York, 1989.
5. Kleppner's Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 Pearson.

**COURSE DETAILS**

**1) Programme Title:** Bachelor of Commerce (B.Com.)

**2) Duration of Programme:** 3 Years

**3) Title of the Course:** Business Law- II

**4) Semester:** IV

**5) Course Code:** BC1048

**6) Course Objective:**

- To provide a conceptual study about the framework of Indian Business Laws.
- To orient students about the legal aspects of business
- To familiarize the students with case law studies related to Business Law

**7) Category of Course:** Generic Elective Course

**8) Duration of course:** One Semester

**9) Intake capacity:** 480 (4 divisions of 120 learners each)

**10) Attendance:** Minimum 75%

**11) Total Credits:** 3 credits

**12) Fee Structure:**

**13) Teacher's Qualification:** LLM / M.Com. with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)

**14) Per week Work-load of the Teacher:** 4 lectures per week

**15) Total modules:** 3 modules

**16) Content:**

Module-I	Hours
<b>Unit I: The Partnership Act 1932 (Inclusive of Limited Liability Partnership Act 2008)</b> <ul style="list-style-type: none"> <li>● Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership &amp; Hindu Undivided Family (HUF).</li> <li>● Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution.</li> </ul>	<b>20</b>

<ul style="list-style-type: none"> <li>● Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages &amp; Disadvantages, Procedure for Incorporation.</li> <li>● Extent of L.L.P.- Conversion of LLP, Mutual rights &amp; duties of partners, Winding up of LLP, Distinction between LLP and Partnership</li> </ul>	
<b>Module-II</b>	
<b>Unit II: Consumer Protection Act 1986 &amp; Competition Act 2002</b> <ul style="list-style-type: none"> <li>● Consumer Protection Act – Concept , Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services. Consumer Protection Councils &amp; Redressal Agencies – District, State &amp; National.</li> <li>● Competition Act 2002 – Concept, Salient Features, Objectives &amp; Advantages. Abuse of Dominant Position, Competition Commission of India, Anti Competition Agreements</li> </ul>	<b>20</b>
<b>Module-III</b>	
<b>Unit -III: Intellectual Property Rights</b> <ul style="list-style-type: none"> <li>● Intellectual Property Right (IPR) – Concept, Nature, Introduction &amp; background of IPR in India.</li> <li>● IPR relating to Patents – Concepts of Invention and discovery, Comparison (S2 (j)), Concept of Patents, General principles applicable to working of patented inventions, Term of Patent. Infringement of Patent Rights &amp; Remedies. (Ss. 104-115)</li> <li>● IPR relating to Copyrights- Concept of Copyright (Ss. 14, 16, 54,) Concept of author and authorised acts, (S.2) Ownership of Copy right (S.17) Duration or term of Copy right. (S. 22-27), Original work and fair use, Rights of Copyright holder, Infringement of Copyrights &amp; Remedies. (Ss. 51, 52)</li> <li>● IPR relating to Trademarks –Concept, Functions of Trade Mark, types, trademarks that cannot be registered, Registration of Trade Marks and rights of the proprietor of Trade Marks. Procedure for registration of Trade Marks., Infringement of Trademarks &amp; Remedies.</li> </ul>	<b>20</b>
<b>Total</b>	<b>60</b>

**16) EVALUATION PATTERN:**

- a) **Total Marks:** 100 Marks (10 Point Grading)
- b) **Passing Criteria:** 40 % (4 Grade Points)
- c) **Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	100 Marks	40 Marks

- d) **Mode of Evaluation of Answer-book :** Online/Offline

**17) Paper Pattern:**

Question No.	Particulars (Nature of Questions)	Marks
Q-1	Attempt any two questions out of four. (2/4) (All questions based on Module I)	7.5x2=15
Q-2	Attempt any two questions out of four. (2/4) (All questions based on Module I)	7.5x2=15
Q-3	Attempt any two questions out of four. (2/4) (All questions based on Module II and Module III )	7.5x2=15
Q-4 Covering all modules	a) Objective questions (MCQ/True or False/ Match the Following OR b)Short Notes (Any 3 out of 5)	15
Total		60

**17) Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Group Discussion/Periodical Class Tests /Online test/ Problem solving exercises/ Case Presentations	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned through observation of practical skills through case laws and viva - voce interviews.	15 Marks
Active participation in routine class instructional deliveries	05 Marks
TOTAL :	40 Marks

**18) Learning Outcome:**

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

**CO1:** understand the regulatory aspects and the broader procedural aspects involved in different types of Intellectual Property Rights (IPR) and Rules there under.

**CO2:** follow the basic legal documents and their usage essential for business operations and contractual obligation under Competition Act 2002 & Limited Liability Partnership Act 2008

**CO3:** enable the students to synthesis the legal aspects of Consumer Protection Act 1986, Competition Act 2002 and Intellectual Property Rights.

**19) References:**

1. Nilima Chandiramani. (1999). Law of Sale of Goods and Partnership: A Concise Study. Shroff Publishers.
2. Vikas Vashishth. (2006). Law and practice of Intellectual Property in India. Bharat Law House.
3. Avatar Singh. (2018). Law of Partnership along with Limited Liability Partnership. Eastern Book Company.
4. B.L.Wadhwa. (2010). Laws Relating to Intellectual Property. Universal Law Publishing Co.
5. V.K.Agarwal. (2016). Consumer Protection Law and Practice. Bharat Law House.
6. Avatar Singh. (2012). Competition Law. Eastern Book Company
7. T. Ramappa. (2014). Competition Law in India. Oxford University Press.
8. P. Narayan. (2018). Intellectual Property Rights. Eastern Law House

## COURSE DETAILS

1. **Programme Title:** Bachelor of Commerce (B.Com.)
2. **Duration:** 3 Years
3. **Title of the Course:** Auditing
4. **Semester:** IV
5. **Course Code:** BC1042
6. **Course Objective:**
  - a. This course will help the learner to understand the principles of audit, types of audit, their advantages and disadvantages and relevant accounting concepts.
  - b. This course will enable learner to understand audit planning, audit programme and concepts related to audit working papers.
  - c. It will help the learner to understand the various auditing techniques like test check, audit sampling etc. and obtain information regarding internal audit.
  - d. Learner will be equipped with the knowledge and skill to perform auditing techniques like vouching and verification.
  - e. The learner will also understand key concepts regarding company audit.
7. **Category of Course:** Discipline Specific Core Course
8. **Duration of course:** One Semester
9. **Intake capacity:** 480 (4 divisions of 120 learners each)
10. **Attendance:** Minimum 75%
11. **Total Credits:** 4 credits
12. **Fee Structure:**
13. **Teacher's Qualification:** M.Com. /C.A. / CS / ICWA with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
14. **Per week Work-load of the Teacher:** 4 lectures per week
15. **Total modules:** 6 modules

Module	Module Title & Contents	Lectures
I	<b><u>Introduction to Auditing</u></b> <b>a) Basics</b> Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of opinion, Detection of Frauds and Errors, Inherent limitations of Audit <b>b) Errors and Frauds</b> Definition, Reasons and Circumstances, Types of Errors - Commission, Omission, Principle and Compensating, Types of Frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in respect of fraud <b>c) Principles of Audit</b> Integrity, Objectivity, and Independence, Confidentiality, skills and Competence, Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting <b>d) Audit Types</b> Meaning, Advantages and Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit	12

	<p><b>e) Miscellaneous</b> Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, True and Fair</p> <p><b>f) Accounting Concepts Relevant to Auditing</b> Materiality, Going Concern</p>	
<b>II</b>	<p><b><u>Audit Planning, Procedures and Documentation</u></b></p> <p><b>a) Audit Planning</b> Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussions with Client, Overall Audit Plan</p> <p><b>b) Audit Programme</b> Meaning, Factors Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing work, Overall Audit Approach</p> <p><b>c) Audit Working Papers</b> Meaning, importance, Factors determining Form and Contents, Main Functions /Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books</p> <p><b>d) Audit Notebook</b> Meaning structure, Contents, General Information Current Information Importance</p>	12
<b>III</b>	<p><b><u>Auditing Techniques and Internal Audit introduction</u></b></p> <p><b>a) Test Check</b> Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages and precautions</p> <p><b>b) Audit Sampling</b> Audit Sampling, meaning, purpose, factors in determining sample size -Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items, Evaluation of Sample Results, auditors Liability in conducting audit based on samples</p> <p><b>c) Internal Control</b> meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries</p> <p><b>d) Internal Checks Vs Internal Control, Internal Checks Vs Test Checks</b></p> <p><b>e) Internal Audit</b> meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit,, Internal Checks Vs Internal Audit</p>	12
<b>IV</b>	<p><b><u>Auditing Techniques: Vouching</u></b></p> <p><b>a) Vouching</b></p> <p><b>b) Audit of Income</b></p>	08



	Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received <b>c) Audit of Expenditure</b> Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense	
<b>V</b>	<b><u>Auditing Techniques: Verification</u></b> <b>a) Audit of Assets</b> Book Debts / Debtors, Stocks - Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers, Quoted Investments and Unquoted Investment, Trade Marks / Copyrights / Patents / Know-How, Plant and Machinery, Land and Buildings, Furniture and Fixtures <b>b) Audit of Liabilities</b> Outstanding Expenses, Bills Payable, Secured loans, Unsecured Loans, Contingent Liabilities	08
<b>VI</b>	<b><u>Introduction to Company Audit</u></b> Qualifications and Disqualifications Appointments - First and subsequent auditors Reappointment, Removal of auditor	08
	<b>Total</b>	<b>60</b>

### 16. Evaluation Pattern

a) **Total Marks:** 100 Marks (10 Point Grading)

b) **Passing Criteria:** 40 % (4 Grade Points)

c) **Marking Scheme:** 60:40 Pattern

Marking Scheme	Total Marks	Passing Marks
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>Total</b>	<b>100 Marks</b>	<b>40 Marks</b>

d) **Mode of Evaluation of Answer-book:** Online/Off-line

### 17. Paper Pattern:

a) **SEMESTER END EXAM (SEE): (60 Marks, Passing 24 Marks)**

Question No.	Sub-Question	Type of Question	Sub- Question Marks	Total Marks
Q.1.	A. B.	Full length Practical Question OR Full length Practical Question		15
Q.2.	A. B.	Full length Practical Question OR Full length Practical Question		15
Q.3.	A. B.	Full length Practical Question OR i) Practical Question ii) Practical Question	8 7	15

Q.4.	A. B.	Objective Questions (MCQ / True or False / Match the following) OR Short Notes (any 3 out of 5)		15
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**b) Continuous Internal Assessment (CIA) : (40 Marks, Passing 16 Marks)**

Assessment	Marks
Group Discussion/Periodical Class Tests /Online test	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned	10 Marks
Active participation in routine class instructional deliveries	05 Marks
Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks
<b>TOTAL</b>	<b>40 Marks</b>

**18. Course Outcome:**

After completion of this course, learner will be able to

**CO1:** Understand the principles of audit, types of audit, their advantages, disadvantages, and some of the accounting concepts relevant to auditing.

**CO2:** Develop the skills required for audit planning, audit programme and concepts related to audit working papers.

**CO3:** Acquire the skill for the various auditing techniques like test check, audit sampling etc. and obtain information regarding internal audit.

**CO4:** Perform auditing techniques like vouching and verification.

**CO5:** Understand key concepts regarding company audit.

**19. References:**

- Gupta, Kamal. (2004). *Contemporary Auditing*. Tata Mc-Graw Hill. New Delhi
- B.N. Tandon, B.N. (2013). *A Hand-Book of Practical Auditing*. S. Chand and Co. New Delhi
- Gupta, K & Arora, A. (2004). *Fundamentals of Auditing*. Tata McGraw Hill. New Delhi
- Kumar, R & Sharma, V. (2015). *Auditing: Principles and Practice*. PHI Learning Pvt. Ltd. New Delhi
- Basu, S.K. (2020). *Auditing and Assurance for CA IPC*. Pearson Education. New Delhi
- Gupta, K. (1980). *Contemporary Auditing*. McGraw Hill Education Pvt. Ltd. New Delhi

**COURSE DETAILS**

**1. Programme Title:** Bachelor of Commerce (B.Com.)

**2. Duration:** 3 Years

**3. Title of the Course:** Management Accounting

**4. Semester:** IV

**5. Course Code:** BC1043

**6. Course Objective:**

- a. This course will help the learner to understand the concept and process of preparing the Cash Flow Statement as per Accounting Standard – 3.
- b. This course will enable learner to develop the skill required to estimate or project the requirement of working capital in case of a trading and manufacturing organization.
- c. It will help the learner to understand importance and process of selecting capital expenditure proposals or investment proposals by applying techniques of appraisal like payback period method.
- d. Learner will be equipped with the knowledge of MIS and its role in business.

**7. Category of Course:** Discipline Specific Core Course

**8. Duration of course:** One Semester

**9. Intake capacity:** 480 (4 divisions of 120 learners each)

**10. Attendance:** Minimum 75%

**11. Total Credits:** 3 credits

**12. Fee Structure:**

**13. Teacher's Qualification:** M.Com. /C.A. / CS / ICWA with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)

**14. Per week Work-load of the Teacher:** 3 lectures per week

**15. Total modules:** 4 modules

Module	Module Title & Contents	Lectures
I	<b><u>Cash Flow Statement</u></b> Preparation of Statement of Sources and Application of Cash as per AS – 3	15
II	<b><u>Working Capital - Concept</u></b> Estimation /Projection of Working Capital Requirements in case of Trading and Manufacturing Organization	10
III	<b><u>Capital Budgeting</u></b> <b>a) Introduction</b> Types of Capital and Sources of Capital <b>b) Evaluation of Proposals</b> Evaluation of Capital Expenditure Proposals from given Cash Flow Concept of Present Value <b>c) Techniques of Appraisal of Investment Proposal</b> i) Pay Back Period Method ii) Average Rate of Return Method iii) Net Present Value Method iv) Profitability Index Method	15
IV	<b><u>Concept of MIS Reports in Computer Environment</u></b> Concept of MIS, Need for MIS, Characteristics of MIS, Role of MIS, Problems in MIS, Knowledge required for studying MIS, MIS and Business, MIS and Computer	05
	<b>Total</b>	<b>45</b>

**16. Evaluation Pattern:**

**a) Total Marks:** 100 Marks (10 Point Grading)

**b) Passing Criteria:** 40 % (4 Grade Points)

**c) Marking Scheme:** 60:40 Pattern

Marking Scheme	Total Marks	Passing Marks
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>Total</b>	<b>100 Marks</b>	<b>40 Marks</b>

**d) Mode of Evaluation of Answer-book:** Online/Off-line

### 17. Paper Pattern:

#### a) SEMESTER END EXAM (SEE): (60 Marks, Passing 24 Marks)

Question No.	Sub-Question	Type of Question	Sub- Question Marks	Total Marks
Q.1.	A. B.	Full length Practical Question OR Full length Practical Question		15
Q.2.	A. B.	Full length Practical Question OR Full length Practical Question		15
Q.3.	A. B.	Full length Practical Question OR iii)Practical Question iv)Practical Question	8 7	15
Q.4.	A. B.	Objective Questions (MCQ / True or False / Match the following) OR Short Notes (any 3 out of 5)		15

#### b) Continuous Internal Assessment (CIA): (40 Marks, Passing 16 Marks)

Assessment	Marks
Group Discussion/Periodical Class Tests /Online test	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned	10 Marks
Active participation in routine class instructional deliveries	05 Marks
Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks
<b>TOTAL</b>	<b>40 Marks</b>

### 18. Course Outcome:

After completion of this course, learner will be able to

**CO1:** Prepare the Cash Flow Statement as per Accounting Standard – 3.

**CO2:** Estimate or project the requirement of working capital in case of a trading and manufacturing organization.

**CO3:** Evaluate capital expenditure proposals or investment proposals by applying techniques of appraisal like payback period method.

**CO4:** Understand the concept of MIS and its role in business.

## 19. References:

1. Saxena, V & Vashist, C. (2015). *Advanced Cost & Management Accounting*. Sultan Chand & Sons. New Delhi.
2. R.S.N. Pillai & Bhagavati. (2013). *Management Accounting*. Sultan Chand & Sons. New Delhi.
3. Inamdar, S. M. (1991). *Cost & Management Accounting*. Everest Publishing House
4. Kishore, R. M. (2018). *Cost & Management Accounting*. Taxmann Allied Service
5. Patankar, S. (2019). *Managerial Accounting*. Nirali Prakashan
6. Kishore, R. M. (2019). *Management Accounting & Financial Analysis*. Taxmann Allied Services
7. Khan, M. Y & Jain, P. K. (2019). *Management Accounting: Text, Problems & Cases*. Tata McGraw Hill
8. Khan, M. Y & Jain, P. K. (2019). *Management Accounting Reference Book*. Tata McGraw Hill
9. Rao, A. P. (2018). *Management Accounting Reference Book*. Everest Publishing House
10. Drury, Colin. (2007). *Management & Cost Accounting*. Thompson Books
11. Horngren, C. T & Sundem, G. L & Stratton, W. O. (2013). *Introduction to Management Accounting*. PHI Learning

## **COURSE DETAILS**

- 1) **Programme Title:** Bachelor of Commerce (B.Com.)
- 2) **Duration of programme:** 3 Years
- 3) **Title of the Course:** MACRO ECONOMICS – 2
- 4) **Course Code :** BC1044
- 5) **Course Objective:**
  - **Objective:**
  - Public Finance issues are central to economic and political discourse worldwide, as one of the primary functions of government is to generate resources from its people to spend money for improving the lives of its people.
  - The primary objective of this course is to provide students with the tools to understand the underlying concepts and practical trade-offs entailed in Public finance policy alternatives.
  - To make the students understand how the government runs its budget.
- 6) **Eligibility for admission:** FYBCom/10+3 or equivalent
- 7) **Duration of course:** One Semester
- 8) **Intake capacity:** 480 (4 divisions of 120 learners each)
- 9) **Attendance :** Minimum 75%
- 10) **Total Credits:** 3 credits
- 11) **Fee Structure:**
- 12) **Teacher's Qualification :** M. A ) with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
- 13) **Per week Work-load of the Teacher :** 3 lectures
- 14) **Total modules:** 04
- 15) **Content:**

### **Modules at a Glance**

Sr. No.	Modules	No. of lectures
Module 1	Introduction To Public Finance	10
Module 2	Public Revenue	12

Module 3	Public Expenditure And Public Debt	10
Module 4	Fiscal Policy And Management	13
Total		45

<p><b>Module-I Module I: INTRODUCTION TO PUBLIC FINANCE</b> (10)</p> <ul style="list-style-type: none"> <li>• <b>Meaning and Scope of Public finance:</b> Difference between public income and public Revenue.Importance and scope of public Finance Sound and Functional Finance</li> <li>• <b>Important Fiscal functions :</b> Allocation , Distribution &amp; Stabilization</li> <li>• <b>Difference between Dalton’s and Musgrave’s approach to the Principle of Maximum Social Advantage.</b></li> <li>• <b>Role of the Government in an economy:</b> The concept of Efficiency ,Market ,Public Goods, Market Failure and importance of the Government in the Economy</li> </ul>	<b>Hours</b>
•	<b>10</b>
<p><b>Module-II Module II: PUBLIC REVENUE</b> (12)</p> <ul style="list-style-type: none"> <li>• <b>Sources of Public Revenue : Meaning of Public revenue Types of Public Revenue:</b> Tax and non-tax revenue</li> <li>• <b>Taxation:</b> Objectives ,- Canons - Types of taxes : direct and indirect – Goods and Service Tax (GST) - Tax Base and <b>Types of taxation : proportional, progressive and regressive taxation</b></li> <li>• <b>Tax burden:</b> Impact, incidence and shifting of burden - factors influencing incidence of taxation</li> <li>• <b>Economic Effects of taxation:</b> on Income and Wealth, Consumption, Savings, Investments, Production, Inflation and Redistribution</li> <li>• <b>Nature of Taxation:Redistributory effect and anti-inflationary effect of Taxation.</b></li> </ul>	
•	<b>12</b>
<p><b>Module-III Module III: PUBLIC EXPENDITURE AND PUBLIC DEBT</b> (10)</p> <ul style="list-style-type: none"> <li>• <b>Public Expenditure:</b> Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization - Theories of Public Expenditure: Wagner’s Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth - Significance of Public Expenditure: Major Subsidies and Recent Programmes</li> <li>• <b>Public Debt : Types of Public borrowing – Burden of public borrowing</b> - Methods of Redemption- Public Debt and Fiscal Solvency</li> </ul>	
•	<b>10</b>
<p><b>Module-IV Module IV: FISCAL POLICY AND MANAGEMENT</b> (13)</p> <p><b>Fiscal Policy:</b> Meaning, Objectives, Tools limitations, <b>Types of fiscal policy:</b> expansionary and contractionary.</p> <ul style="list-style-type: none"> <li>• <b>and Discretionary Fiscal Policy, Limitations .</b></li> </ul> <p><b>Budget-</b> Meaning objectives and types - Structure of Union budget – Analysis of Latest Budget- Deficit concepts and Deficit Financing, Fiscal Responsibility and Budget Management Act</p>	

<b>Intergovernmental Fiscal Relations</b> : fiscal federalism and fiscal decentralization - Central-State financial relations- Recommendations of 14 <sup>th</sup> Finance Commission	
•	<b>15</b>
<b>Total</b>	<b>45</b>

**16) EVALUATION PATTERN:**

- a) **Total Marks:** 100 Marks (10 Point Grading)
- b) **Passing Criteria :** 40 % ( 4 Grade Points)
- c) **Marking Scheme:** 60:40 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

- d) **Mode of Evaluation of Answer-books:** Online/Offline

**e) Paper Pattern: SEMESTER END EXAM (SEE):**

<b>Question No.</b>	<b>Sub-Question</b>	<b>Type of Question</b>	<b>Sub-Question Marks</b>	<b>Total Marks</b>
Q.1. Module 1	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.2. Module 2	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.3. Module 3	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.4. Module 4	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	

**17) Course Outcome (CO):**

After completing the course, the student shall be able:

**CO1:** To learn & understand the tools of macro economics and their application in Economies decision - making

**CO2:** Demonstrate a good understanding of the fiscal framework for taxing and spending and of fiscal policy principles

**CO3:** Understand and discuss the revenue, expenditure, and debt patterns of modern governments.

**CO4:** Discuss the efficiency and distributional effects of taxation ,in order to bring stability in the economy .

**CO5:** Describe the government budget and how the government manages its budget to run the economy

## **18) REFERENCES:**

### **References**

- 1) Ahuja H.L. : Modern Economics, 19th edition, 2015, S.Chand & Co. Pvt. Ltd., New Delhi
- 2) Bhatia H.L.(2017).: Public Finance. 28<sup>th</sup> edition, Vikas Publishing House Pvt. Ltd.
- 3) Hajela T.N (2015): Public Finance – Ane Books Pvt.Ltd
- 4) Houghton E.W.(1998) : Public Finance, Penguin, Baltimore
- 5) Hyman, David N. (2014): Public Finance A Contemporary Application of theory of policy, 11<sup>th</sup> edition, Krishna Offset, Delhi
- 6) Jha, R (1998) : Modern Public Economics, Route Ledge, London
- 7) Mithani, D.M (1998) : Modern Public Finance, Himalaya Publishing House, Mumbai
- 8) Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo
- 9) Singh.S.K. (2014): Public finance in Theory and Practice, S.Chand &co Pvt Ltd, New Delhi

## **COURSE DETAILS**

- 1) **Programme Title:** Bachelor of Commerce (B.Com.)
- 2) **Duration of Programme:** 3 Years
- 3) **Title of the Course:** computer programming
- 4) **Semester:** IV
- 5) **Course Code :** BC1046B
- 6) **Course Objective:**
  - To introduce students to the foundations of computing, programming and problem-solving and basic programming skills
  - To introduce students knowledge of database management system in IT world.
  - To understand the importance of Ms-Access software and its advantages.
- 7) **Category of Course:** Disciplined Specific Elective Course
- 8) **Duration of course:** One Semester
- 9) **Intake capacity:** 240 (2 divisions of 120 learners each)
- 10) **Attendance:** Minimum 75%
- 11) **Total Credits:** 3 credits
- 12) **Fee Structure:**
- 13) **Teacher's Qualification:** M.Sc. (I.T.)/(C.S.) / M.C.A. or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
- 14) **Per week Work-load of the Teacher:** 3 lectures per week
- 15) **Total modules:** 4 modules



<b>Module-I</b>	<b>Lectures</b>
<b><u>Unit I: Computer Communication system</u></b> <ul style="list-style-type: none"> <li>• Internet, Internet Connections, ISO, TCP/IP</li> <li>• E-Mail, SMTP, FTP, HTTP, Telnet, WWW, HTML</li> <li>• Intranet, Extranet, Search Engine , Web Crawlers</li> <li>• HTTP, Java</li> </ul>	<b>15</b>
<b><u>Unit II: Principles of DBMS</u></b> <ul style="list-style-type: none"> <li>• What is DBMS</li> <li>• Relational database (relation, attributes, join, relationship)</li> <li>• Database capability (data definition, data manipulation)</li> </ul>	<b>15</b>
<b><u>Unit III: Case study of DBMS using MS-Access</u></b> <ul style="list-style-type: none"> <li>• Ms-Office workspace basics, exploring the office menu</li> <li>• Working with ribbon, opening an Access database.</li> <li>• Changing views, saving database and closing database.</li> <li>• Working with datasheet, sorting records, moving records, filtering records, Using Pivot chart view.</li> <li>• Adding table to database, adding fields to table, look up table.</li> <li>• Primary key, input mask wizard.</li> </ul>	<b>15</b>
<b><u>Unit IV: MS-Access Queries</u></b> <ul style="list-style-type: none"> <li>• What is a query, working with queries.</li> <li>• Saving and running a query.</li> <li>• Aggregate functions, query properties, joining a function.</li> <li>• What is a Form, creating form using form wizard, working with design view, form layout.</li> <li>• Printing report, saving report, designing report.</li> </ul>	<b>15</b>
<b><u>Total</u></b>	<b>60</b>

<b>Sr. No</b>	<b>List of Practical</b>
<b>1.</b>	Microsoft Access 2007, Access Menu and Ribbon
<b>2.</b>	Microsoft Access Database.
<b>3.</b>	Creating Tables and adding Details.
<b>4.</b>	Using a Form as a data entry object.
<b>5.</b>	Using Access Table
<b>6.</b>	Understanding different Views
<b>7.</b>	Adding and Saving views records, deleting and modifying fields
<b>8.</b>	Sorting and filtering tables
<b>9.</b>	Working with queries.
<b>10.</b>	Importing data from excel sheet., Access reports

## 16) EVALUATION PATTERN:

- a) **Total Marks:** 100 Marks (10 Point Grading)
- b) **Passing Criteria :** 40 % ( 4 Grade Points)
- c) **Marking Scheme:** 60:40 Pattern
- d) **Mode of Evaluation of Answer-book:** Online/Off-line

## 17) Paper Pattern:

**Semester End Examination: (60 Marks, Passing 24 Marks)**

Question No.	Description	Marks
1	Objectives or Short Answers (Covering All Modules)	10
2	Answer any two Questions (Descriptive based on module 1)	10
3	Answer any two Questions (Descriptive based on module 2)	10
4	Answer any two Questions (Descriptive based on module 3)	10
5	Answer any two Questions (Descriptive based on module 4)	10
6	Answer any two Questions (Descriptive based on module 5)	10

**Note:** Q.2 to Q.6 will include total 4 sub questions having 5 marks each

## Semester End Practical Examination:

Exam Duration (in Hours)	Practical + Oral	Journal	Total
2 Hours 30 min per batch	30 Marks	10 Marks	40 Marks

**Note:** Practical will include total 2 slip question having 15 marks each

## 18 ) Course Outcomes:

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

- **CO1** Understand the rudiments of how computers communicate. Be familiar with the architecture of a number of different networks. Understand the principles of protocol layering.
- **CO2** Understand basic knowledge about database and practices related with queries.
- **CO3:** Examine database. Build a new database with related tables. Manage the data in a table. Query a database using different methods. Design a form. Generate a report. Import and export data.

## 19) References:

1. "An Introduction to Analog and Digital Communication Systems" by S S Haykin
2. "Database System Concepts" by Abraham Silberschatz and S Sudarshan
3. Microsoft Office Access 2007: The Complete Reference Kindle Publication

## COURSE DETAILS

- 1) **Title of the Course:** Cyber Crimes & Laws -I
- 2) **Course Code :** BCH-III-CYLAW1
- 3) **Course Objective:** It would create an understanding towards the cyber-crimes and to familiarize the students with the application of cyber laws in business.

**4) Course Outcome (CO) :**

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

CO1: identify cyber risk associated with online activities

CO2: prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.

CO3: generate and preserve electronic evidences for personal and professional use.

CO4: work in virtual space safely and with business process or products conforming to the regulatory framework and not falling under the ambit of cyber-crimes.

CO5: analyse the cases and find pertinent facts for resolutions

**5) Category of Course : Generic Elective Course**

**6) Semester : III**

**7) Total Hours: 60 hours**

**8) Total Credits: 3 credits**

**9) Evaluation Pattern :**

a. **Total Marks:** 100 Marks (10 Point Grading)

b. **Passing Criteria :** 40 % ( 4 Grade Points)

c. **Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	100 Marks	40 arks

d) **Mode of Evaluation of Answer-books:** Online/Offline

e) **Paper Pattern: SEMESTER END EXAM (SEE): (60 Marks, Passing 24 Marks)**

Question No.	Type of Question	Total Marks
Q.1.	Attempt any two questions out of four. (2/4) (Based on Module I)	7.5 x2= 15 Marks
Q.2.	Attempt any two questions out of four. (2/4) (Based on Module II)	7.5 x2= 15 Marks
Q.3.	Attempt any two questions out of four. (2/4) (Based on Module III)	7.5 x2= 15 Marks
Q.4. A.	Objective questions (MCQ/True or False/ Match the Following <u>OR</u>	Covering all modules 15 Marks
Q.4. B.	Short Notes (Any 3 out of 5)	

**e) Continuous Internal Assessment (CIA) (40 Marks, Passing 16 Marks)**

ASSESSMENT	MARKS
Group Discussion/Periodical Class Tests /Online test/ Problem solving exercises/ Case Presentations	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned through observation of practical skills through case laws and viva-voce interviews.	15 Marks
Active participation in routine class instructional deliveries	05 Marks
<b>TOTAL</b>	40 Marks

**10) Modules / Units :**

<b>MODULE NO.</b>	<b>TOPIC</b>	<b>CONTENTS COVERED</b>
<b>I</b>	<b>Cyber Crimes</b>	Introduction- Computer crime and cyber-crimes; Distinction between cyber-crime and conventional crimes; Kinds of cyber-crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism, cyber forensic.
<b>II</b>	<b>Definitions under IT Act, 2000 and Contemporary Business Issues in Cyber Space</b>	Definitions under IT Act, 2000; Concept of Internet, Web Centric Business, E Business and its significance, Electronic Governance, Instant messaging platform, social networking sites and mobile applications, security risks, Internet of Things (IOT), Cyber jurisdiction, Domain name dispute and their resolution, E-forms; E-Money, regulations of PPI (Pre-Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space
<b>III</b>	<b>Electronic Records</b>	Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries and their liabilities ; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

**11) References:**

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

**Additional Resources**

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

## COURSE DETAILS

- 1) **Programme Title: Bachelor of Commerce (B.Com.)**
- 2) **Duration of Programme: 3 Years**
- 3) **Title of the Course: Awareness of Indian Society and its Constitution**
- 4) **Course Code : BC1016**
- 5) **Course Objective:**
  - To understand the contemporary rights of Indian citizens.
  - To understand the causes and impact of social issues faced by Indian citizens.
  - To understand the importance of enhancement of soft skills for success at personal and professional levels.
- 6) **Eligibility for admission: F.Y.B.Com.**
- 7) **Duration of course: One Semester**
- 8) **Intake capacity: 480 (4 divisions of 120 learners each)**
- 9) **Attendance: Minimum 75%**
- 10) **Total Credits: 3 credits**
- 11) **Fee Structure:**
- 12) **Teacher's Qualification: Masters with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)**
- 13) **Per week Work-load of the Teacher: 3 lectures per week**
- 14) **Total modules: 4 modules**
- 15) **Content:**

<b>Module-I</b>	<b>Hours</b>
<b>Human Rights Provisions, Violations and Redressal-II:</b> <ul style="list-style-type: none"> <li>• Human right issues dealing with migration – Case studies</li> <li>• Rights of Differently abled people, Rights of Differently Abled people act-2016, Religious Minorities, LGBTQ and constitutional safeguards</li> <li>• Human Rights issues in addressing disasters- issues related to compensation, equitable and fair distribution of relief.</li> <li>• Humanitarian approach to resettlement and rehabilitation.</li> </ul>	<b>10</b>
<b>Module-II</b>	
<b>Significant, Contemporary Rights of Citizens:</b> <ul style="list-style-type: none"> <li>• Rights of Consumers-Violations of consumer rights and important provisions of the Consumer Protection Act, 2016; other important laws to protect consumers; Consumer courts and consumer movements.</li> <li>• Right to Information- Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories.</li> <li>• Right to Privacy – Right to Privacy under Article 21.</li> <li>• Cybercrimes, Types of Cybercrimes, Cyber Offences under IT Act,2007</li> </ul>	<b>10</b>
<b>Module-III</b>	
<b>Science and Technology – II</b> <ul style="list-style-type: none"> <li>• Some Significant Modern Technologies, Features and Applications Information and Communication Technology- convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</li> </ul>	<b>10</b>

<ul style="list-style-type: none"> <li>• Biotechnology and Genetic engineering- applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life.</li> <li>• Basics of Artificial Intelligence: Definition, Characteristics, Applications and Impacts.</li> <li>• Issues of Control, Access and Misuse of Technology</li> </ul>	
<b>Module-IV</b>	
<b>Soft Skills and General awareness-II:</b> Soft skills required for competitive examinations- A. Current affairs- Current events of national and international importance B. Soft skills required for competitive examinations-Logical Reasoning, Creativity and Lateral Thinking	<b>10</b>
<b>Total</b>	<b>40</b>

**16) EVALUATION PATTERN:**

- Total Marks:** 100 Marks (10 Point Grading)
- Passing Criteria :** 40 % ( 4 Grade Points)
- Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

d) **Mode of Evaluation of Answer-book:** Online/Offline

e) **Paper Pattern:** SEMESTER END EXAM (SEE): 60 Marks

Question No.	Type of Question	Sub-Question Marks	Total Marks
<b>Q.1. Module.1</b>	<b>Any 2 out of 3 questions</b>	<b>7.5 x 2</b>	<b>15 Marks</b>
<b>Q.2. Module.2</b>	<b>Any 2 out of 3 questions</b>	<b>7.5 x 2</b>	<b>15 Marks</b>
<b>Q.3. Module.3</b>	<b>Any 2 out of 3 questions</b>	<b>7.5 x 2</b>	<b>15 Marks</b>
<b>Q.4. Module.4</b>	<b>Any 2 out of 3 questions</b>	<b>7.5 x 2</b>	<b>15 Marks</b>

**17) Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Objectives questions (MCQs)	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned (Project work )	20 Marks
<b>TOTAL :</b>	<b>40 Marks</b>

**18) Course Outcome:**

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

**CO1:** The successful completion of the course will help learners to become aware of contemporary rights and their role in building a healthy society.

**CO2:** It will impart detailed knowledge about latest technologies, their applications and limitations. This will help in bringing a sense of responsibility with respect to usage of technology among learners.

**CO3:** It will help improve interpersonal and soft skills among learners to make them more suitable for professional life.

#### **19) REFERENCES:**

1. Bajpai, Asha, ChildRightsinIndia, Oxford University Press, New Delhi, 2010.
2. Kaushal,Rachana,WomenandHumanRightsinIndia,KaveriBooks,NewDelhi, 2000.
3. Motilal,Shashi,andNanda,BijoyLakshmi,HumanRights:GenderandEnvironment, Allied Publishers, New Delhi, 2007.
4. Sathe,SatyaranjanP.,JudicialActivisminIndia,OxfordUniversityPress,NewDelhi, 2003.
5. Singh,AshokKumar,ScienceandTechnologyforCivilServiceExamination,Tata McGraw Hill, New Delhi,2012.
6. Thorpe, Edgar, GeneralStudiesPaperIVolumeV, Pearson, New Delhi,2017.
7. Brown K.M., `` Physical Activity and Health: An Interactive Approach,`` Jones and Bartlett Publisher
8. Corbin, C. B., G. J. Welk, W. R Corbin, K. A. Welk, ``Concepts of Physical Fitness: Active Lifestyle for Wellness,`` McGraw Hill, New York, USA.
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10. Brown K.M., `` Physical Activity and Health: An Interactive Approach,`` Jones and Bartlett Publisher
11. Robert W. Stern, `` Introduction: Change, the societies of India and Indian society`` Cambridge University Press
12. Singh. Y,`` Indian Sociology social conditioning and emerging concerns,`` Vistaar publication
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19. Datta, A., 2016, ``Dealing with Dislocation: Migration, Place and Home among Displaced Kashmiri Pandits in Jammu and Kashmir``, Contributions to Indian Sociology, 50 (1), Pp. 52-79.
20. Castles, Stephen. 2003. 'The International Politics of Forced Migration', Development, 46(3): 11-20.
21. Chatterjee, C and Sheoran, G. (2007). Vulnerable groups in India. The Centre for Enquiry into Health and Allied Themes (CEHAT), Mumbai.
22. Robinson Rowena.2007. Indian Muslims: The varied dimensions of marginality, EPW XLII (10).
23. Verma, V. 2011.Conceptualising Social Exclusion: New Rhetoric or Transformative Politics EPW XLVI (50)
24. Quantitative Aptitude for Competitive Examination by Abhijit Guha, Tata Mc Graw Hill publications
25. Quantitative Aptitude for Competitive Examination by R.S. Agarwal, S. Chand publications

## SEMESTER-V

### COURSE DETAILS

1. **Programme Title:** Bachelor of Commerce.
2. **Duration of programme:** 3 years
3. **Title of the Course: Marketing**
4. **Course Code :** BC
5. **Course Objective:**
  1. It aims to orient learners towards the practical aspects of Marketing.
  2. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate course in Marketing.
6. **Eligibility for admission: S.Y.B. Com**
7. **Duration of course:** one semester
8. **Intake capacity: 480 (4 divisions of 120 learners each)**
9. **Attendance: 75%**
10. **Total Credits: 3**
11. **Fee Structure:**
12. **Teacher's Qualification:** M. Com. / with NET/SET with minimum B+ grade or equivalent with NET/SET/ Ph.D. (Subject to reservation policy of the Government)
13. **Per week Work-load of the Teacher:** 3 lectures per week
14. **Total modules: 4**
15. **Content:**

<b>Module-I</b>	<b>Hours</b>
<b>Introduction to Marketing:</b> Marketing, Concept, Features, Importance, Functions, Evolution, Marketing Environment – Major Factors Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance Consumer Behaviour- Concept ,Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market Segmentation Customer Relationship Management- Concept , Techniques Market Targeting- Concept, Five patterns of Target market Selection	<b>11</b>
<b>Module-II</b>	
<b>Marketing Decisions I</b> Marketing Mix- Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept , Components, Factors contributing to Success of brands in India with suitable examples. Brand Equity- Concept , Factors influencing Brand Equity Packaging- Concept , Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges	<b>11</b>



Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies	
<b>Module-III</b>	
<b>Marketing Decisions II</b> Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) Supply Chain Management-Concept, Components of SCM Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope Importance Sales Management- Concept, Components, Emerging trends in selling Personal Selling- Concept , Process of personal selling, Skill Sets required for Effective Selling	<b>11</b>
<b>Module-IV</b>	
<b>Key Marketing Dimensions:</b> Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher, Marketing ethics Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- Concept, Importance Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing	<b>12</b>
<b>Total</b>	<b>45</b>

**16) EVALUATION PATTERN:**

- Total Marks: 100 Marks (10 Point Grading)
- Passing Criteria : 40 % ( 4 Grade Points)
- Marking Scheme: 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

- d) **Mode of Evaluation of Answer-book** : Online/Offline

**17) Paper Pattern:**

Question No.	Particulars (Nature of Questions)	Marks
Q-1 (Module-I)	Answer any 2 out of 3	12

Q-2 (Module-II)	Answer any 2 out of 3	12
Q-3 (Module- III)	Answer any 2 out of 3	12
Q-4 (Module-IV)	Answer any 2 out of 3	12
Q-5	Write short notes on (Any 3 out of 4) Based on entire syllabus	12
Total		60

**Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Periodical Class Tests /Online test	20 Marks
PowerPoint Presentation / An assignment based on curriculum to be assessed by the concerned teacher.	15 Marks
Overall conduct as a responsible student,, mannerism etc	05 Marks
<b>TOTAL</b>	<b>40 Marks</b>

**18) Learning Outcome:**

After completion of the course, the student will be able to:

CO1: It will help the learners to learn conceptual and applicative knowledge in the field of marketing.

CO2: It will provide learner with opportunity to develop industry level skill set.

**19) REFERENCES:**

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2. Richard M. S Wilson, Colin Gilligan, Strategic Marketing Management, Viva Books Pvt. Ltd.,2003.
3. Walker –Boyd, Larreche , Marketing Strategies –Planning Implementations, Tata Macgraw Hill.2004.
4. Neelamegam,S.(2007) Marketing in India : Cases and Readings, Vikas, New Delhi
5. Kotler, P., Keller, K.L. Koshy, A. &Jha. M. (2009). Marketing Management: A South Asian Perspective. (Thirteenth Ed). Pearson Education, New Delhi.
6. Gandhi, J.C. Marketing a Managerial Introduction Tata Mc Graw Hill.
7. Maheshwari, R.P., Jindal, Lokesh, (2011). Marketing Management Theory and Practice.
8. Sherlekar, S.A. Marketing Management. Himalaya Publishing House.
9. Saxena, Rajan. Marketing Management
10. Ramaswamy &Kumari Nama. Marketing Management

### **COURSE DETAILS**

- 1) **Programme Title:** Bachelor of Commerce (B.Com.)
- 2) **Duration of programme:** 3 Years
- 3) **Title of the Course:** Export Marketing - V
- 4) **Course Code :** BC1056A
- 5) **Course Objective:**
  - To familiarise learners with the concepts of export marketing
  - To introduce learners to the global framework of exports coupled with the current foreign trade policy
  - To enlighten learners about various export incentives and assistance
- 6) **Eligibility for admission:** SY BCOM
- 7) **Duration of course:** One Semester
- 8) **Intake capacity:** 120 (1 division of 120 learners)
- 9) **Attendance:** Minimum 75%
- 10) **Total Credits:** 3 credits
- 11) **Fee Structure:**
- 12) **Teacher's Qualification:** M. Com with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
- 13) **Per week Work-load of the Teacher:** 3 lectures
- 14) **Total modules:** 04
- 15) **EVALUATION PATTERN :**
  - a) Total Marks: 100 Marks (10 Point Grading)
  - b) Passing Criteria : 40 % ( 4 Grade Points)
  - c) Marking Scheme: 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	100 Marks	40 Marks

d) Mode of Evaluation of Answer-book : Online/Offline

e) Paper Pattern: SEMESTER END EXAM (SEE) :

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
<b>Q.1.</b> <b>Module 1</b>	<b>A.</b>	Descriptive Question OR		<b>12</b> <b>Marks</b>
	<b>B.</b>	Descriptive Question		
<b>Q.2.</b>	<b>A.</b>	Descriptive Question OR		

<b>Module 2</b>	<b>B.</b>	Descriptive Question		<b>12 Marks</b>
<b>Q.3. Module 3</b>	<b>A.</b>	Descriptive Question OR		<b>12 Marks</b>
	<b>B.</b>	Descriptive Question		
<b>Q.4. Module 4</b>	<b>A.</b>	Descriptive Question OR		<b>12 Marks</b>
	<b>B.</b>	Descriptive Question		
<b>Q.5.(All modules)</b>		Short Notes (Any 3 out of 4)	04 marks each	<b>12 marks</b>
		<b>Total marks</b>		<b>60</b>

#### 16) Continuous Internal Assessment (CIA) – 40 Marks Classification

<b>ASSESSMENT</b>	<b>MARKS</b>
Periodical Class Tests /Online test	20 Marks
PowerPoint Presentation / An assignment based on curriculum to be assessed by the concerned teacher.	15 Marks
Overall conduct as a responsible student,, mannerism etc	05 Marks
<b>TOTAL</b>	<b>40 Marks</b>

#### 17) **CONTENT :**

##### **Module I**

##### **Introduction to Export Marketing •**

- a) Concept and features of Export Marketing ,Importance of Exports for a nation and a firm:
- b) Factors Influencing Export Marketing, Risk involved in Export Marketing, Problems of India's Export sector
- c) Major merchandise/commodities exports of India ( Since 2015): Services exports of India ( Since 2015) : Region- wise India's Export Trade (since 2015)
- d) Invisible trade. Positive and negative points of India's invisible trade.
- e) Myth related to Indian export

##### **Module II**

##### **Global Framework for Export Marketing**

- a) Trade barriers: Types of Tariff Barriers and Non- Tariff barriers: Distinction between Tariff and Non- Tariff barriers
- b) Major Economic Groupings of the World: Positive and Negative Impact of Regional Economic Groupings : Agreements of World Trade Organisation (WTO).
- c) Intellectual Property Rights- Introduction and process to obtain it. Significance, Different forms of IPR( Copy Rights, Patents, Logo, Trade Marks, Design, Geographical Indication, Trade secret, etc.)

- d) India's trade with SAARC and CIS
- c) Need for Overseas Market Research.

### **Module III**

#### **India's Foreign Trade Policy**

- a) Foreign Trade Policy (FTP) 2015-20- Highlights and Implications, Export Trade Facilitations and ease of doing business as per the new FTP
- b) Role of Directorate General of Foreign Trade ( DGFT), Negative list of Exports, Deemed Export
- c) Benefits to Status Holders and Towns of Excellence: Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAS) Integrated Industrial Area ( SEZ), EOU, AEZ

### **Module IV**

#### **Export Incentives and Assistance**

- a) Financial Incentives available to Indian Exports- Marketing Development Assistance ( MDA), Market Access Initiative (MAI), assistance to states for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre ( IRMAC)
- b) Institutional Assistance to Indian exports- Federation of Indian Export Organisation (FIEO), India trade Promotion Organisation (ITPO), The federation of Indian Chambers of commerce and Industry ( FICCI), Export Promotion Councils (EPSs) and Commodity Boards ( CBs), Indian Institute of Foreign Trade ( IIFT), Indian Institute of Packaging (IIP), Bureau of Indian Standards (BIS), India Investment Centre) IIC
- c) Schemes- Export Promotion Capital Goods ( EPCG) Schemes, Duty Exemption and Remission Schemes, Export Advance Authorisation scheme; Duty Drawback ( DBK) ; IGST Refund for Exporters

### **18) Course Outcome (CO):**

After completing the course, the student shall be able:

CO1:To understand the nuances of export marketing -its risks and potentials

CO2:To get clear idea regarding various export barriers and concurrent FTP implications

CO3:To visualise and avail various benefits offered for exports

### **19) REFERENCES:**

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- .International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20<sup>th</sup>,Edition, 2017□
- R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices], Centax Publication, 2017□
- EXIM Policy & Handbook of EXIM Procedure – VOL I & II. □
- International Marketing and Export Management, Gerald Albaum, Edwin Duerr, Alexander Josiassen, Pearson Publications, 8th Edition, June 2016.
- International Marketing Strategy,IsobelDoole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
- Global marketing, Warren J. Keegan 9th Edition Pearson Education, Delhi,

- Export: What, Where, How? Paras Ram, & Nikhil K. Garg, Anupam Publishers, 47th Edition, 2016-17.
- International Marketing, Mary C. Gilly, John L. Graham, Philip R. Cateora, 14th Edition, Tata McGraw-Hill Co. Ltd., 2014.
- International Marketing Management, An Indian Perspective, R.L. Varshney and B. Bhattacharya, Sultan Chand & Sons, 24th Edition, 2012.
- International Marketing Analysis and Strategy, SakOnkvisit, John J. Shaw, Prentice-Hall of India Pvt. Ltd., 5th Edition, 2000

### **COURSE DETAILS**

1. **Programme Title:** Bachelor of Commerce (B.Com.)
2. **Duration:** 3 Years
3. **Title of the Course:** Financial Accounting -V
4. **Semester:** V
5. **Course Code:** BC1052
6. **Course Objective:**
  - 1) This course will help the learner to understand the process of redemption of preference shares & debentures and buy-back of equity shares as per the provisions laid down in the Companies Act 2013
  - 2) This course will enable the learner to develop the skill required to ascertain the profit for pre incorporation and post incorporation period for a company
  - 3) It will build an understanding of process of amalgamation, absorption, external reconstruction and internal reconstruction
  - 4) Learner will be equipped with the knowledge and skill to give accounting treatment for amalgamation of companies as per AS-14
7. **Category of Course:** Discipline Specific Core Course
8. **Duration of course:** One Semester
9. **Intake capacity:** 480 (4 divisions of 120 learners each)
10. **Attendance:** Minimum 75%
11. **Total Credits:** 4 credits
12. **Fee Structure:**
13. **Teacher's Qualification:** M.Com. /C.A. / CS / ICWA with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
14. **Per week Work-load of the Teacher:** 4 lectures per week
15. **Total modules:** 4 modules

Module	Module Title & Contents	Lectures
I	<b><u>Redemption of Shares and Debentures</u></b> <b>a) Redemption of Preference Shares</b> Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules.	25

	<p>Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, Calculation of minimum fresh issue to provide the fund for redemption (Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them)</p> <p><b>b) Redemption of Debentures</b> Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, The methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures Methods of redemption of debentures: By payment in lump-sum and by payment in instalments (excluding from by purchase in open market), Conversion</p> <p><b>c) Buy-back of Equity Shares</b> Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)</p>	
<b>II</b>	<p><b><u>Amalgamation, Absorption, External Reconstruction of Companies</u></b></p> <p>Amalgamation in the nature of merger and purchase Corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.</p>	15
<b>III</b>	<p><b><u>Internal Reconstruction of Companies</u></b></p> <p>Need for reconstruction and company law provisions Distinction between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.</p>	10
<b>IV</b>	<p><b><u>Ascertainment of Profit Prior to Incorporation</u></b></p> <p>Principles for ascertainment Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income</p>	10
	<b>Total</b>	<b>60</b>

**16. Evaluation Pattern:**

- a) **Total Marks:** 100 Marks (10 Point Grading)
- b) **Passing Criteria :** 40 % ( 4 Grade Points)
- c) **Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
TOTAL :	100 Marks	40 Marks

d) **Mode of Evaluation of Answer-book:** Online/Off-line

### 17) Paper Pattern:

#### a. SEMESTER END EXAM (SEE): (60 Marks, Passing 24 Marks)

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	Full length practical question		
Q.2.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	Full length practical question		
Q.3.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	vii) Practical question viii) Practical question	8 + 7	
Q.4.	A.	Objective questions (MCQ/True or False/ Match the Following) <u>OR</u>		15 Marks
	B.	Short Notes (Any 3 out of 5)		

#### b) Continuous Internal Assessment (CIA) – (40 Marks, Passing 16 Marks)

ASSESSMENT	MARKS
Group Discussion/Periodical Class Tests /Online test	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned	10 Marks
Active participation in routine class instructional deliveries	05 Marks



Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks
<b>TOTAL</b>	40 Marks

### 18. Course Outcome:

After completion of this course, learner will be able to

**CO1:** Develop the skill to ascertain the profit prior to incorporation for a company

**CO2:** Prepare the accounts post amalgamation and internal reconstruction of companies

**CO3:** Compute Purchase Consideration in case of amalgamation, absorption and external reconstruction

**CO4:** Develop understanding of the process of redemption of shares and debentures of a company, buy-back of equity shares and give accounting treatment for the same

### 19. References:

- R. L Gupta and M Radhaswamy. (2014). *Advanced Accountancy*. S. Chand and Company (P) Ltd.. New Delhi
- Mukherjee and Hanif. (2018). *Modern Accountancy*. Tata Mc. Grow Hill & Co. Ltd. Mumbai
- Lesile, C. (2001). *Financial Accounting*. Prentice Hall of India. Adin Bakley (P) Ltd.
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- Barry Elliot and Jamie Elliot. (2011).*Financial Accounting Reporting*. Prentice Hall ( 14th Edition)
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- Gupta, Shashi. (2004). *Contemporary Issues in Accounting*. Kalyani Publishers.
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- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. (2008). *Introduction to Financial Accounting*. Pearson.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman,(1990). *Accounting Information Systems: A cycle Approach*. Publisher Wiley.
- Marshall, B Romney and Paul, John Steinbart, (2018). *Accounting Information Systems*. Pearson Education Limited.
- Robert, L. Hurt, (2015). *Accounting Information Systems: Basic Concepts and Current Issues*. McGraw Hill.

### COURSE DETAILS

**1. Programme Title:** Bachelor of Commerce (B.Com.)

**2. Duration:** 3 Years

**3. Title of the Course:** Cost Accounting -I

**4. Semester:** V

**5. Course Code:** BC1053

**6. Course Objective:**

- a. This course will help the learner to understand the objectives and scope of cost accounting as well as cost elements and cost behaviour patterns.
- b. This course will enable learner to understand material procurement procedures and related documentation and also the techniques of inventory control.
- c. It will help the learner to understand payroll procedure, employee turnover, remuneration systems and incentive schemes.
- d. Learner will be equipped with the knowledge and skill to perform functional and behavioural analysis of overheads and their apportionment.
- e. The learner will also understand classification of costs and concept of cost sheet.
- f. The learner will also understand reconciliation of cost and financial accounts.

**7. Category of Course:** Discipline Specific Core Course

**8. Duration of course:** One Semester

**9. Intake capacity:** 480 (4 divisions of 120 learners each)

**10. Attendance:** Minimum 75%

**11. Total Credits:** 4 credits

**12. Fee Structure:**

**13. Teacher's Qualification:** M.Com. /C.A. / CS / ICWA with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)

**14. Per week Work-load of the Teacher:** 4 lectures per week

**15. Total modules:** 6 modules

<b>Module</b>	<b>Module Title &amp; Contents</b>	<b>Lectures</b>
<b>I</b>	<b><u>Introduction to Cost Accounting</u></b> i) Objectives and Scope of Cost Accounting ii) Cost Centres and Cost Units iii) Cost Classification for Stock Valuation, Profit Measurement, Decision Making and Control iv) Coding Systems v) Elements of Cost vi) Cost Behaviour Pattern, Separating the Components of Semi-variable Costs	04
<b>II</b>	<b><u>Material Cost</u></b> i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory iii) Inventory accounting	12
<b>III</b>	<b><u>Labour Cost</u></b> i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle Time and Incentives ii) Labour turnover iii) Utilisation of labour, Direct and Indirect Labour, Charging of Labour Cost, Identifying Labour Hours with Work Orders or Batches or Capital Jobs iv) Efficiency rating procedures v) Remuneration systems and incentive schemes	12
<b>IV</b>	<b><u>Overheads</u></b>	12

	Functional Analysis - Factory, Administration, Selling, Distribution Behavioural Analysis - Fixed, Variable, Semi variable cost	
<b>V</b>	<b><u>Classification of Costs and Cost Sheet</u></b> <b>a) Classification of Costs</b> Classification of Costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre, and Investment Centre <b>b) Cost Sheet</b> Cost Sheet, Total Costs and Unit Costs, Different Costs for Different Purposes	12
<b>VI</b>	<b><u>Reconciliation of Cost and Financial Accounts</u></b> Reconciliation Statements of Cost Accounts with Financial Accounts	08
	<b>Total</b>	<b>60</b>

**16. Evaluation Pattern:**

**a) Total Marks:** 100 Marks (10 Point Grading)

**b) Passing Criteria:** 40 % (4 Grade Points)

**c) Marking Scheme:** 60:40 Pattern

Marking Scheme	Total Marks	Passing Marks
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>Total</b>	<b>100 Marks</b>	<b>40 Marks</b>

**d) Mode of Evaluation of Answer-book:** Online/Off-line

**17. Paper Pattern:**

**a) SEMESTER END EXAM (SEE): (60 Marks, Passing 24 Marks)**

Question No.	Sub-Question	Type of Question	Sub- Question Marks	Total Marks
Q.1.	A. B.	Full length Practical Question OR Full length Practical Question		15
Q.2.	A. B.	Full length Practical Question OR Full length Practical Question		15
Q.3.	A. B.	Full length Practical Question OR v) Practical Question vi) Practical Question	8 7	15
Q.4.	A. B.	Objective Questions (MCQ / True or False / Match the following) OR Short Notes (any 3 out of 5)		15

**b) Continuous Internal Assessment (CIA) : (40 Marks, Passing 16 Marks)**

Assessment	Marks
Group Discussion/Periodical Class Tests /Online test	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned	10 Marks
Active participation in routine class instructional deliveries	05 Marks
Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

<b>TOTAL</b>	<b>40 Marks</b>
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**18. Course Outcome:**

After completion of this course, learner will be able to

**CO1:** Develop detailed understanding of the objectives and scope of cost accounting as well as cost elements and cost behaviour patterns

**CO2:** Develop skill required for preparation of documents in material procurement process and also the techniques of inventory control

**CO3:** Understand payroll procedure, employee turnover, remuneration systems and incentive schemes

**CO4:** Perform functional and behavioral analysis of overheads and their apportionment.

**CO5:** Prepare Cost Sheet

**CO6:** Prepare statement of reconciliation of cost and financial accounts

**19. References:**

- C.S. Rayudu, C.S. (2015). *Cost Accounting*. Tata Mc. Grow Hill and Co. Ltd. Mumbai
- Jawahar Lal & Srivastava, S. *Cost Accounting*. (2014). Tata Mc. Grow Hill and Co. Ltd. Mumbai
- Kishore, R.M. (2017). *Cost Accounting*. Taxmann Ltd. New Delhi
- Prasad, N.K. (2015). *Principles and Practices of Cost Accounting*. Book Syndicate Pvt. Ltd. Calcutta
- Bhar, B.K. (2014). *Cost Accounting Theory and Practice*. Tata Mc. Grow Hill and Co. Ltd. Mumbai
- Arora, M.N. (2012). *Cost Accounting Principles and Practice*. Vikas Publishing House Pvt. Ltd. New Delhi
- Saxena, V.K. & Vashist, C.D. (2004). *Advanced Cost and Management Accounting: Problems and Solutions*. S. Chand and Company (P) Ltd. New Delhi
- Jain, S.P. & Narang, K.L. (2015). *Cost Accounting*. Kalyani Publishers. Ludhiana Modern
- Hanif, M. (2018). *Cost and Management Accounting*. Tata McGraw Hill Education Pvt. Ltd. New Delhi

**COURS DETAILS**

1) **Programme Title:** Bachelor of Commerce (B.Com.)

2) **Duration of programme:** 3 Years

3) **Title of the Course:** Public Finance –V

4) **Course Code :** BC1054

5) **Course Objective:**

- To acquaint the learners with macro-economic overview of Indian economy
- To acquaint the learners with financial sector reforms undertaken by RBI
- To acquaint the learners with banking and non-banking sector reforms
- To acquaint the learners with developments in money market & capital market

6) **Eligibility for admission:** S.Y.B.Com.

7) **Duration of course:** One Semester

8) **Intake capacity:** 480 (4 divisions of 120 learners each)

9) **Attendance:** Minimum 75%

10) **Total Credits:** 3 credits

11) **Fee Structure:**

**12) Teacher's Qualification:** M. A (Economics) with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)

**13) Per week Work-load of the Teacher:** 3 lectures

**14) Total modules:** 04

**15) Content:**

<b>Module-I</b>	<b>Hours</b>
<b>Macro-economic overview of India:</b> A. New economic policy 1991 B. Social infrastructure: Education, Health and family welfare in india C. Foreign investment in India	<b>12</b>
<b>Module-II</b>	
<b>financial sector reforms &amp; RBI:</b> A. Review of financial sector reforms (Narasimham committee report 1991 & 1998 B. Monetary policy of RBI: objectives, methods of credit control C. Recent reforms in the monetary policy	<b>12</b>
<b>Module-III</b>	
<b>Banking and non-banking financial institutions:</b> A. Development in commercial banking sector since 1991 B. Management of nonperforming assets (NPA), capital adequacy norms, Basel Accord III C. Overview of development of banking and non-banking financial companies (NBFC'S) in India	<b>9</b>
<b>Module-IV</b>	
<b>Money market and capital market:</b> A. Money market: constituents of money market, features of Indian money market. B. Reforms in Indian money market C. Capital market: structure, significance, Role of SEBI, Recent development in capital market	<b>12</b>
<b>Total</b>	<b>45</b>

**16) EVALUATION PATTERN:**

a) **Total Marks:** 100 Marks (10 Point Grading)

b) **Passing Criteria :** 40 % ( 4 Grade Points)

c) **Marking Scheme:** 60:40 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	100 Marks	40 Marks

d) **Mode of Evaluation of Answer-book:** Online/Offline

e) **Paper Pattern:** SEMESTER END EXAM (SEE):

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1. Module 1	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.2. Module 2	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.3. Module 3	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.4. Module 4	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	

#### 17) Continuous Internal Assessment (CIA) – 40 Marks Classification

ASSESSMENT	MARKS
Periodical Class Tests /Online test	20 Marks
Group Discussion/An assignment based on curriculum to be assessed by the teacher concerned	20 Marks
<b>TOTAL</b>	40 Marks

#### 18) Course Outcome (CO):

After completing the course, the student shall be able:

**CO1:** learners are acquainted with macro-economic overview of Indian economy

**CO2:** learners are acquainted with financial sector reforms undertaken by RBI

**CO3:** learners are acquainted with banking and non-banking sector reforms

**CO4:** learners are acquainted with developments in money market & capital market

#### 19) REFERENCES:

- Pathak Bharati (2011): the indian financial system -3<sup>rd</sup> Edition, Pearson Education, New Delhi.
- Bhole L.M. (2008): financial institutions and market growth & Innovation, Tata Mc Grew Hill, New Delhi.
- KHAN M.Y (2007): financial services, Tata Mc Grew Hill, New Delhi.
- RBI(1997): occasional Papers, Vol-18, No. 2&3, RBI, Mumbai.
- Narasimham Committee report 1991 & 1998-committee on the financial system ( committee-I) and committee on banking sector reforms ( committee-II), RBI publications, available at [http://www.rbi.org.in/script/publication\\_report/details.aspx?vr/page=&ID=22](http://www.rbi.org.in/script/publication_report/details.aspx?vr/page=&ID=22)

## **COURSE STRUCTURE**

- 1) **Programme Title:** Bachelor of Commerce (B.Com.)
- 2) **Duration of Programme:** 3 Years
- 3) **Title of the Course:** Direct tax
- 4) **Course Code :** BC1055
- 5) **Course Objective:**
  - This course provides conceptual knowledge of direct Tax
  - To develop understanding and application of direct tax laws under income tax
  - Aims to develop proper identification of taxable and exempt income under income tax.
  - To develop the skill for preparing tax liability of an individual assessee
  - To develop the skill to compute and claim deduction under sec 80 related to individual assessee
- 6) **Type of course:** skill enhancement course
- 7) **Duration of course:** One Semester
- 8) **Intake capacity:** 480 (4 divisions of 120 learners each)
- 9) **Attendance:** Minimum 75%
- 10) **Total Credits:** 4 credits
- 11) **Fee Structure:**
- 12) **Teacher's Qualification:** M.Com. /C.A. / CS / ICWA with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
- 13) **Per week Work-load of the Teacher:** 4 lectures per week
- 14) **Total modules:** 4 modules

<b>Module-I</b>	<b>Hours</b>
<b>Basic Terms:</b> Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer	<b>5</b>
<b>Module-II</b>	
<b>Scope of Total Income &amp; Residential Status:</b> Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee	<b>10</b>
<b>Module-III</b>	
<b>Heads of Income (S: 14):</b> <ul style="list-style-type: none"> <li>• Salary (S: 15 to 17)</li> <li>• Income from House Properties (S: 22 to 27)</li> <li>• Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B.</li> <li>• Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only</li> <li>• Income from Other Sources (S: 56 to S: 59)</li> </ul> Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources	<b>30</b>
<b>Module-IV</b>	
<b>Deduction &amp; computation of Total Income:</b> S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA	<b>15</b>
<b>Total</b>	<b>60</b>

**15) EVALUATION PATTERN:**

- a) **Total Marks:** 100 Marks (10 Point Grading)  
 b) **Passing Criteria :** 40 % ( 4 Grade Points)  
 c) **Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
TOTAL :	100 Marks	40 Marks

d) **Mode of Evaluation of Answer-book:** Online/Offline

e) **Paper Pattern:** SEMESTER END EXAM (SEE): 60 Marks

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	Full length practical question		
Q.2.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	Full length practical question		
Q.3.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	ix) Practical question x) Practical question	8 + 7	
Q.4.	A.	Objective questions (MCQ/True or False/ Match the Following) <u>OR</u>		15 Marks
	B.	Short Notes (Any 3 out of 5)		

**17) Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Practical test on e-filing of returns	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned	10 Marks
Active participation in routine class instructional deliveries	05 Marks



Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks
<b>TOTAL</b>	40 Marks

### 17) Course Outcome:

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

**CO1:** understand the theoretical framework of direct tax laws related to individual assessee

**CO2:** explain and determine amount of tax liability under direct Tax laws

**CO3:** prepare statement to determine residential status of and individual assessee

**CO4:** develop practical application of direct tax laws related to individual assessee

### 18) REFERENCES:

1. Students guide to Income Tax (simplified version) by V.K.Singhania and Monica Singhania, Taxmann
2. Systematic approach to Income Tax by Ahuja & Gupta, Bharat Law Publication
3. Income Tax by T.M. Manorahan, Snow White
4. Direct Tax ready reckoner by N.V.Mehta, Kuber Publication
5. Indirect Taxes by V.S.Datey, Taxmann Service Tax by S.S.Gupta, Taxmann
6. Commentary on M.V.A.T.ACT, 2002 by M.S.Mathuria & Dilip Phadke, Maharashtra Sales Tax Vat News
7. Indirect Taxes by V.S.Balchandra, Sultanchand
8. Direct Taxes by B.B. Lal and N. Vashishta, Pearson Education
9. Students Guide to Income Tax (Including Service Tax / VAT) - Simplified Version with Problems and Solutions (Set of 2 Vols) by Dr Monica Singhania Dr. Vinod K Singhania, Taxmann

### COURSE DETAILS

- 1) **Programme Title:** Bachelor of Commerce (B.Com.)
- 2) **Duration of programme:** 3 Years
- 3) **Title of the Course:** Labour Welfare and Practice
- 4) **Course Code :** BC1056B
- 5) **Course Objective:**
  - To acquaint learners with the concept of Labour welfare and its objectives.
  - To acquaint learners with various legislation and provision for Labour welfare in the Constitution of India.
  - To acquaint learners with various agencies available to promote Labour welfare.
  - To acquaint learners with the importance of industrial hygiene and occupational health.
- 6) **Eligibility for admission:** S.Y.B.COM
- 7) **Duration of course:** One Semester
- 8) **Intake capacity:** 120 (1 divisions of 120 learners)
- 9) **Attendance :** Minimum 75%
- 10) **Total Credits:** 3 credits
- 11) **Fee Structure:**

**12) Teacher's Qualification:** M.Com/M. A (Economics) with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)

**13) Per week Work-load of the Teacher :** 3 lectures

**14) Total modules:** 04

**15) Content:**

<b>Module-I</b>	<b>Hours</b>
<b>Introduction:</b> A. Definition, Nature, and Scope Of labour welfare, Features of Labour welfare. B. Objectives of Labour welfare, Methods and Types of Labour welfare. C. Theories of Labour welfare; Necessity of Labour welfare. • Labour welfare Facilities.	<b>12</b>
<b>Module-II</b>	
<b>Labour Legislation In India:</b> A. Evolution of Labour welfare in India. B. Provision for Labour welfare in the Constitution of India. C. National Commission on Labour and Labour welfare.	<b>11</b>
<b>Module-III</b>	
<b>Sources of Labour Welfare:</b> A. Labour Administration in India B. Agencies of Labour welfare in India, (Central government, State government, Employers and Trade Unions) C. Labour welfare officer; Role and Functions.	<b>11</b>
<b>Module-IV</b>	
<b>Industrial Hygiene and Occupational Health</b> A. Industrial hygiene and occupational health -Concept and Significance B. Industrial accidents - Causes and Prevention Occupational diseases - Types and Statutory Provisions.	<b>11</b>
<b>Total</b>	<b>45</b>

**16) EVALUATION PATTERN:**

- Total Marks:** 100 Marks (10 Point Grading)
- Passing Criteria :** 40 % ( 4 Grade Points)
- Marking Scheme:** 60:40 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

**d) Mode of Evaluation of Answer-books:** Online/Offline

**e) Paper Pattern: SEMESTER END EXAM (SEE):**

Question No.	Nature of Question	Marks
Q.1 (Module 1)	Answer the following a) b)  -OR- Descriptive Question	12
Q.2 (Module 2)	Answer the following a) b)  -OR- Descriptive Question	12
Q.3 (Module 3 )	Answer the following a) b)  -OR- Descriptive Question	12
Q.4 (Module 4 )	Answer the following a) b)  -OR- Descriptive Question	12
Q.5 (From all modules)	Write short notes on any 3 out of 4.	12
	<b>Total</b>	<b>60</b>

**Note :** All Questions are Compulsory :

**17) Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Objective tests after each module on Concept Clarity	20 Marks
Project / Assignment	20 Marks
<b>TOTAL</b>	<b>40 Marks</b>

**18) Course Outcome (CO):**

**CO1:** Learners are acquainted with the concept of Labour Welfare and its objectives.

**CO2:** Learners are acquainted with various provisions for Labour welfare in the Constitution of India.

**CO3:** Learners are acquainted with various agencies that provides for Labour Welfare.

**CO4:** Learners are acquainted with the importance of industrial hygiene and occupational health.

**19) REFERENCES:**

1. Jaykant S. Railkar – Labour welfare and practice – Vipul Prakashan
2. A. M. Sarma – Aspects of labour welfare and social security – Himalaya Publication
3. Puneekar and Deodhar – Labour welfare – Tata MC Graw hill publishing

4. Misra and Puri – Indian Economy – Himalaya Publication
5. Dutt and Sundharam – Indian Economy – Chand Publication
6. S.D. Panekar & Deodhar – Labour welfare, Trade Unionism and Industrial Relations – Himalaya Publishing house

### **COURSE STRUCTURE**

1. **Programme Title:** Bachelor of Commerce (B.Com.)
2. **Duration of Programme:** 3 Years
3. **Title of the Course :** Computer System and Application
4. **Semester:** V
5. **Course Code: For Theory :**  
**For Practical:**
6. **Course Objective:**
  - Understanding the concept of data communication and networks
  - Work with a database, storage, using MySQL database
  - Operate a spread sheet and various functions.
  - Solve a range of problems using office productivity applications, and adapt quickly to new software releases.
7. **Category of Course :** Skill Based
8. **Duration of Course:** One Semester
9. **Intake Capacity:** 240 (2 Division of 120 learners each)
10. **Attendance:** Minimum 75%
11. **Total Credits:** 3 Credits
12. **Fee Structure:**
13. **Teacher's Qualification:** MSc.CS/MSc.IT/MCA with minimum B+ grade or equivalent NET/SET/Ph.D.
14. **Per week workload of the Teacher:** 3 Lecture per week
15. **Total Modules:** 4 Modules

<b>Module</b>	<b>Detailed Content</b>	<b>Hours</b>
<b>1</b>	<p><b>Data Communication, Networking and Internet</b></p> <p>(a) Data Communication Component, Data representation, distributed processing. (Concepts only)</p> <p>(b) Network Basics and Infrastructure i) Definition, Types (LAN, MAN, WAN) Advantages. ii) Network Structures – Server Based, Client server, Peer to Peer. iii) Topologies – Star, Bus, Ring. iv) Network Media, Wired-Twisted Pair, Co-axial, Fiber Optic and Wireless – Radio and Infrared. v) Network Hardware: Hubs, Bridges, Switches, and Routers. vi) Network Protocols – TCP/IP, OSI Model.</p> <p>(c) Internet i) Definition, Types of connections, sharing internet connection, Hot Spots. ii) Services on net- WWW, Email-Blogs. iii) IP addresses, Domain names, URLs, Hyperlinks, Web Browsers iv) Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines. v) Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and</p>	15

	<p>sending emails with attachments by scanning attachments for viruses.</p> <p>vi) Cyber Crime, Hacking, Sniffing,</p>	
2	<p><b>Database and MySQL</b></p> <p><b>a) Introduction:</b> To Databases, Relational and Non-relational database system MySQL as a Nonprocedural Language. View of data.</p> <p><b>b) MySQL Basics:</b> Statements (Schema Statements, Data statements, Transaction statements), names (table &amp; column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Creating Database, inserting data, Updating data, Deleting data, expressions, Built-in-functions- lower, upper, reverse, length, ltrim, rtrim, trim, left, right, mid, concat, now, time, date, curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt Missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.</p>	15
3	<p><b>Database and MySQL</b></p> <p><b>a) MySQL Simple queries:</b> TheSELECT statement (From, Where, Group By, Having, Order By, Distinct), Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, &lt;&gt;, AND, OR, NOT, LIKE) Aggregate Functions- count, sum, avg, max, min.</p> <p><b>b) Multi-table queries:</b> Simple joins (INNER JOIN), SQL considerations for multi table queries (table aliases, qualified column names, all column selections self joins).</p> <p><b>c) Nested Queries (Only upto two levels) :</b> Using sub queries, sub query search conditions, sub queries &amp; joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK.</p>	15
4	<p><b>MS-Excel:</b></p> <p><b>a) Creating and navigating worksheets and adding information to worksheets:</b> i) Types of data, entering different types of data such as texts, numbers, dates, functions. ii) Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo. iii) Moving data, contiguous and noncontiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows. iv) Find and replace values. Spell check. v) Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills.</p> <p><b>b) Multiple Spreadsheet:</b> i) Adding, removing, hiding and renaming worksheets. ii) Add headers/Footers to a Workbook. Page breaks,</p>	15

	preview. iii) Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks). <b>c) Functions</b> i) Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE ii) Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE <b>d) Data Analysis</b> i) Sorting, Subtotal. ii) Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table.	
	<b>Total</b>	60

Sr. No	List of Practical
1.	Creating and formatting a word document.
2.	Simple and Compound Interest/Depreciation calculations using MS-Excel
3.	Sorting and Subtotals using MS-Excel.
4.	Preparing Pivot table report using MS-Excel.
5.	Creating, renaming and deleting a database in MySQL.
6.	Creating and modifying a table in MySQL.
7.	Entering data in a table and updating data in MySQL.
8.	Simple queries in MySQL.
9.	Multi-table queries in MySQL.
10.	Sub-queries in MySQL.

Minimum 6 practical's are to be recorded in the journal in the Semester V [Minimum 4 on MySQL, 2 on MS-Excel

**16. Evaluation Pattern:**

- a. **Total Marks** : 100 Marks (10 Point Grading)
- b. **Passing Criteria** : 40 % ( 4 Grade Points)
- c. **Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam(SEE) Written Exam	60 Marks	24 Marks
Practical/Project Assessment	40 Marks	16 Marks
	100 Marks	40 Marks

d. **Mode of Evaluation of Answer-books** : Online/Offline

**17. Paper Pattern:**

**SEMESTER END EXAM(SEE): (60 Marks, Passing 24 Marks)**

Question No.	Description	Marks
1	Objectives or Short Answers (Covering All Modules)	10
2	Answer any two Questions (Descriptive based on module 1)	10
3	Answer any two Questions (Descriptive based on module 2)	10
4	Answer any two Questions (Descriptive based on module 3)	10
5	Answer any two Questions (Descriptive based on module 4)	10
6	Answer any two Questions (Descriptive based on module 5)	10

**Note:** Q.2 to Q.6 will include total 4 sub questions having 5 marks each

**Semester End Practical Examination:**

Exam Duration (in Hours)	Practical + Oral	Journal	Total
2 Hours 30 min per batch	30 Marks	10 Marks	40 Marks

**Note:** Practical will include total 2 slip question having 15 marks each

**18. Course Outcome:**

Upon successful completion of this course, students should be able to develop application

**CO1:** Student will be able to understanding the concept of data communication, network

**CO2:** Understanding the basic Ms-Excel function

**CO3:** Students will be able to easy manage data, store, and modify data using MySQL.

**CO4:** Create and operate various function of Ms-Excel

**CO5:** Students will be able to write a various queries using MySQL

**19. References:**

1. Data Communication and Networking -Behrouz A Forouzan
2. Introduction to Computers – Peter Norton, Tata McGraw Hill 3.
3. Missing Manual, Mathew McDonald, O Reilly Press
4. Database Systems and Concepts - Henry F. Korth, Silberschatz, Sudarshan McGraw Hill
5. The complete reference SQL –Vikram Vaswani TMH
6. The complete reference SQL - James R. Groff & Paul N. Weinberg TMG
7. Learning SQL - Alan Beaulieu O'REILLY.

## SEMESTER-VI

### COURSE DETAILS

- 1) **Programme Title:** Bachelor of Commerce.
- 2) **Duration of programme:** 3 years
- 3) **Title of the Course: Human Resource Management**
- 4) **Course Code :** BC1061
- 5) **Course Objective:**
  - It aims to orient learners towards the practical aspects of Human Resource Management.
  - It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate course in Human Resource Management.
- 6) **Eligibility for admission: S.Y.B. Com**
- 7) **Duration of course:** one semester
- 8) **Intake capacity: 480 (4 divisions of 120 learners each)**
- 9) **Attendance: 75%**
- 10) **Total Credits: 3**
- 11) **Fee Structure:**
- 12) **Teacher's Qualification:** M. Com. / with NET/SET with minimum B+ grade or equivalent with NET/SET/ Ph.D. (Subject to reservation policy of the Government)
- 13) **Per week Work-load of the Teacher:** 3 lectures per week
- 14) **Total modules: 4**
- 15) **Content:**

<b>Module-I</b>	<b>Hours</b>
<b>Human Resource Management</b> Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E, selection	<b>10</b>
<b>Module-II</b>	
<b>Human Resource Development:</b> Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance Career Planning- Concept, Importance Succession Planning- Concept, Need	<b>12</b>



Mentoring- Concept, Importance Counseling- Concept, techniques	
<b>Module-III</b>	
<b>Human Relations</b> Human Relations- Concept, Significance Leadership –Concept, Transactional & Transformational Leadership Motivation- Concept, Theories of Motivation, (Maslow’s Need Hierarchy, McGregor’s Theory X and Theory Y, Herzberg’s Theory) Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale, Emotional Quotient and Spiritual Quotient, Factors affecting EQ & SQ Group Behaviour & Dynamics-Team Effectiveness- High performing teams, Team Roles Cross functional & self-directed teams.	<b>11</b>
<b>Module-IV</b>	
<b>Trends in Human Resource Management</b> HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role. Jobs and Careers in HRM Trends in Human Resource Management, : Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance Changing patterns of employment. Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping	<b>12</b>
<b>Total</b>	<b>45</b>

**16) EVALUATION PATTERN:**

a) **Total Marks:** 100 Marks (10 Point Grading)

b) **Passing Criteria:** 40 % ( 4 Grade Points)

c) **Marking Scheme:** 60:40 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	100 Marks	40 Marks

d) **Mode of Evaluation of Answer-book :** Online/Offline

**17) Paper Pattern:**

Question No.	Particulars (Nature of Questions)	Marks
Q-1 (Module-I)	Answer any 2 out of 3	12
Q-2 (Module-II)	Answer any 2 out of 3	12
Q-3 (Module- III)	Answer any 2 out of 3	12
Q-4 (Module-IV)	Answer any 2 out of 3	12
Q-5	Write short notes on (Any 3 out of 4) Based on entire syllabus	12
<b>Total marks</b>		<b>60</b>

**Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Periodical Class Tests /Online test	<b>20 Marks</b>
PowerPoint Presentation / An assignment based on curriculum to be assessed by the concerned teacher.	<b>15 Marks</b>
Overall conduct as a responsible student,, mannerism etc	<b>05 Marks</b>
<b>TOTAL</b>	<b>40 Marks</b>

**18) Learning Outcome:**

After completion of the course, the student will be able to:

CO1: It will help the learners to learn conceptual and applicative knowledge in the field of Human Resource Management and Human Relations.

CO2: It will provide learner with opportunity to develop skills required to become a successful HR manager.

**19. REFERENCES:**

1. Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.
2. Belkaoui, A.R. and Belkaoui ,JM, Human Resource Valuation: A Guide to Strategies and Techniques, Quarum Books, Greenwood, 1995.
3. Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford. □reenhaus, J.H., Career Management, Dryden, New York.
4. Mabey, C and Salama, G., Strategic Human Resource Management, Blackwell, Oxford.
5. Subba Rao, Human Resources Management.
6. M.N. Rudrabasavaraj: Cases in Human Resource Management –Himalaya Publishing House New Delhi, 1998

7. Decenzo, D.A. and Robbins, S. P., Fundamentals of Human Resource Management, Wiley, India.
8. Dessler, G. and Varkkey, B., Human Resource Management, Pearson Education, Delhi.
9. Chhabra, T.N., Human Resource Management, Dhanpat Rai & Co., Delhi.
10. Aswathappa K., Human Resource Management, Tata McGraw, Hill, New Delhi.
11. H. John Bernardin and Richard W. Beatty: Performance Appraisal: Human Behavior at work Boston: Kent, 1984
12. George T. Milkovich and John W. Boudream: Personnel / Human Resources Management: A Diagnostic
13. Lepak, David & Gowan, Mary. Human Resource Management. Dorling Kindersley (India).
14. Khanna, S.S. Human resource Management (Text and Cases). S. Chand, New Delhi.
15. Sadri, J., Sadri, S., Nayak, N., A Strategic Approach to Human Resource Management, JAICO Publishing House.
16. Robbins, Stephen P. Organisational Behaviour. Pearson Education, New

### **COURSE DETAILS**

- 1) **Programme Title: Bachelor of Commerce (B.Com.)**
- 2) **Duration of programme: 3 Years**
- 3) **Title of the Course: Export Marketing - VI**
- 4) **Course Code : BC1066A**
- 5) **Course Objective:**
  - To familiarise learners with the fundamentals of export pricing
  - To introduce learners to the global network of export distribution coupled with the promotional techniques
  - To enlighten learners about various export finance options and make them accustomed with procedures and documentation
- 6) **Eligibility for admission: SY BCOM**
- 7) **Duration of course: One Semester**
- 8) **Intake capacity: 120 (1 division of 120 learners)**
- 9) **Attendance : Minimum 75%**
- 10) **Total Credits: 3 credits**
- 11) **Fee Structure:**
- 12) **Teacher's Qualification : M. Com with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)**
- 13) **Per week Work-load of the Teacher : 3 lectures**
- 14) **Total modules: 04**
- 15) **EVALUATION PATTERN :**
  - a) **Total Marks: 100 Marks (10 Point Grading)**
  - b) **Passing Criteria : 40 % ( 4 Grade Points)**
  - c) **Marking Scheme: 60:40 Pattern**

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

d) Mode of Evaluation of Answer-book : Online/Offline

e) Paper Pattern: SEMESTER END EXAM (SEE) :

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
<b>Q.1. Module 1</b>	<b>A.</b>	Descriptive Question OR		<b>12 Marks</b>
	<b>B.</b>	Descriptive Question		
<b>Q.2. Module 2</b>	<b>A.</b>	Descriptive Question OR		<b>12 Marks</b>
	<b>B.</b>	Descriptive Question		
<b>Q.3. Module 3</b>	<b>A.</b>	Descriptive Question OR		<b>12 Marks</b>
	<b>B.</b>	Descriptive Question		
<b>Q.4. Module 4</b>	<b>A.</b>	Descriptive Question OR		<b>12 Marks</b>
	<b>B.</b>	Descriptive Question		
<b>Q.5.(All modules)</b>		Short Notes (Any 3 out of 4)	04 marks each	<b>12 marks</b>
		<b>Total marks</b>		<b>60 marks</b>

**Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Periodical Class Tests /Online test	<b>20 Marks</b>
PowerPoint Presentation / An assignment based on curriculum to be assessed by the concerned teacher.	<b>15 Marks</b>
Overall conduct as a responsible student,, mannerism etc	<b>05 Marks</b>
<b>TOTAL</b>	<b>40 Marks</b>

## **16) CONTENT :**

### **Module I**

#### **Product planning and Pricing Decisions for Export Marketing**

- a) Planning for Export Marketing with regards to Product, Branding, Packing. Introduction of Marketing analytics
- b) Need for Labeling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing
- c) International Commercial (INCO) Terms ; Export Pricing Quotations- free on Board (FOB), Cost Insurance and Freight ( CIF) and Cost and Freight ( C &F); Problems on FOB quotation.

### **Module II**

#### **Export Distribution and Promotion**

- a) Factors influencing Distribution Channels ; Direct and Indirect Exporting Channels ; Distinction between Direct and Indirect Exporting Channels
- b) Components of Logistics in Export Marketing; Selection criteria of Modes of Transport ; Need for Insurance in Export Marketing
- c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Essentials of Advertising in Export Marketing. Employment opportunities in Export Marketing

### **Module III**

#### **Export Finance**

- a) Methods of payments in export Marketing; Procedure to open letter of Credit, types and Benefits of Countertrade
- b) Features of Pre- Shipment and Post Shipment Finance
- c) Role of Commercial Banks, EXIM Bank, SIDBI In financing exporters; Role of ECGC

### **Module IV**

#### **Export Procedure and Documentation**

- a) Registration with different authorities; Pre-shipment procedure involved in Exports; Procedure of Quality Control and Pre- shipment Inspection
- b) Shipping and Custom Stage Formalities ;Role of Clearing & Forwarding Agent; Post- Shipment Procedure for realization of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking (LUT)
- c) Importance of commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/ Bill of Export, Consular Invoice, Certificate of origin

## **17) Learning Outcome :**

After completing the course, the student shall be able:

CO1:To understand the nuances of export marketing pricing- its terms and usage based upon circumstances.

CO2: Equipped intellectually to comprehend sales and finance arenas of export marketing professionally.

CO3: Confident to get career opportunities in export field due to their technical knowledge about documentation etc.

## 18) REFERENCES:

- Export Import Procedures - Documentation and Logistics, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
- International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20<sup>th</sup> Edition, 2017
- R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices], Centax Publication, 2017
- EXIM Policy & Handbook of EXIM Procedure – VOL I & II
- International Marketing and Export Management, Gerald Albaum, Edwin Duerr, Alexander Josiassen, Pearson Publications, 8th Edition, June 2016
- International Marketing Strategy, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
- Global marketing, Warren J. Keegan 9th Edition Pearson Education, Delhi,
- Export: What, Where, How? Paras Ram, & Nikhil K. Garg, Anupam Publishers, 47th Edition, 2016-17
- International Marketing, Mary C. Gilly, John L. Graham, Philip R. Cateora, 14th Edition, Tata McGraw-Hill Co. Ltd., 2014
- International Marketing Management, An Indian Perspective, R.L. Varshney and B. Bhattacharya, Sultan Chand & Sons, 24th Edition, 2012
- International Marketing Analysis and Strategy, SakOnkvisit, John J. Shaw, Prentice-Hall of India Pvt. Ltd., 5<sup>th</sup> Edition, 2000

## COURSE DETAILS

1. **Programme Title:** Bachelor of Commerce (B.Com.)
2. **Duration:** 3 Years
3. **Title of the Course:** Financial Accounting - V
4. **Semester:** VI
5. **Course Code:** BC1062
6. **Course Objective:**
  - a. This course will equip the learner to understand with the knowledge and skill to give accounting treatment for underwriting of shares and debentures, transaction of foreign currency and investment accounting
  - b. This course will enable the learner to develop the skill required to prepare final account of a company and limited liability partnership
  - c. It will build an understanding of process of liquidation of companies
7. **Category of Course:** Discipline Specific Core Course
8. **Duration of course:** One Semester
9. **Intake capacity:** 480 (4 divisions of 120 learners each)
10. **Attendance:** Minimum 75%
11. **Total Credits:** 4 credits
12. **Fee Structure:**
13. **Teacher's Qualification:** M.Com. /C.A. / CS / ICWA with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
14. **Per week Work-load of the Teacher:** 4 lectures per week
15. **Total modules:** 6 modules

<b>Module</b>	<b>Module Title &amp; Contents</b>	<b>Lectures</b>
<b>I</b>	<p align="center"><b><u>Final Accounts of Companies</u></b></p> <p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)  Preparation of financial statements as per Companies Act. (excluding cash flow statement)  AS 1 in relation to final accounts of companies (disclosure of accounting policies)  Adjustment for – 1. Closing Stock 2. Depreciation  3. Outstanding expenses and income  4. Prepaid expenses and Pre received income  5. Proposed Dividend and Unclaimed Dividend  6. Provision for Tax and Advance Tax  7. Bill of exchange ( Endorsement, Honour, Dishonour)  8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases  9. Unrecorded Sales and Purchases  10. Good sold on sale or return basis  11. Managerial remuneration on Net Profit before tax  12. Transfer to Reserves  13. Bad debt and Provision for bad debts  14. Calls in Arrears  15. Loss by fire ( Partly and fully insured goods)  16. Goods distributed as free samples.  17. Any other adjustments as per the prevailing accounting standard.</p>	12
<b>II</b>	<p align="center"><b><u>Investment Accounting as per AS-13</u></b></p> <p>For shares (variable income bearing securities)  For debentures/Preference shares (fixed income bearing securities)  Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excluding brokerage).  Columnar format for investment account.</p>	10
<b>III</b>	<p align="center"><b><u>Accounting for Transactions of Foreign Currency</u></b></p> <p>In relation to purchase and sale of goods, services and assets and loan and credit transactions.  Computation and treatment of exchange rate differences</p>	10
<b>IV</b>	<p align="center"><b><u>Liquidation of Companies</u></b></p> <p>Meaning of liquidation or winding up  Preferential payments Overriding preferential payments  Preparation of statement of affairs, deficit / surplus account  Liquidator's final statement of account</p>	10
<b>V</b>	<p align="center"><b><u>Underwriting of Shares &amp; Debentures</u></b></p>	08

	Introduction, Underwriting Commission, Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract	
<b>VI</b>	<b><u>Final Accounts of Limited Liability Partnership</u></b> Statutory Provisions Conversion of partnership firm into LLP Final Accounts	10
	<b>Total</b>	<b>60</b>

**16. Evaluation Pattern:**

- Total Marks:** 100 Marks
- Passing Criteria:** 40% in Semester End Exam (SEE) & 40% in Continuous Internal Assessment (CIA)
- Marking Scheme:** 40:60 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

- Mode of Evaluation of Answer-books :** Online/Off-line

**17. Paper Pattern:**

- Semester End Examination (SEE) (60 Marks, Passing 24 Marks)**

<b>Question No.</b>	<b>Sub-Question</b>	<b>Type of Question</b>	<b>Sub-Question Marks</b>	<b>Total Marks</b>
Q.1.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	Full length practical question		
Q.2.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	Full length practical question		
Q.3.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	<b>xi)</b> Practical question <b>xii)</b> Practical question	8 + 7	



Q.4.	A.	Objective questions (MCQ/True or False/ Match the Following <u>OR</u>		15 Marks
	B.	Short Notes (Any 3 out of 5)		

**b. Continuous Internal Assessment (CIA) (40 Marks , Passing 16 Marks)**

Assessment	Marks
Periodical Class Test/ Online Test/ Group Discussion	20
An Assignment based on the curriculum to be assessed by the teacher concerned	10
Active participation in routine instructional deliveries in the class	05
Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05
<b>Total</b>	<b>40</b>

**18. Course Outcomes:**

After completion of this course, learner will be able to

**CO1:** Develop the skill to prepare final accounts of a company and limited liability partnership

**CO2:** Prepare the investment accounts as per AS-13

**CO3:** Compute liability of underwriters

**CO4:** Develop the skill to prepare the Statement of Affairs and Liquidator's final statement of account

**CO5:** Give accounting treatment for transaction of foreign currency

**19. References:**

- R. L Gupta and M Radhaswamy. (2014). *Advanced Accountancy*. S. Chand and Company (P) Ltd.. New Delhi
- Mukherjee and Hanif. (2018). *Modern Accountancy*. Tata Mc. Grow Hill & Co. Ltd. Mumbai
- Lesile, C. (2001). *Financial Accounting*. Prentice Hall of India. Adin Bakley (P) Ltd.
- Harsalekar, D. (2014). *Financial Accounting for Management*. Multi-Tech. Publishing Co. Ltd. Mumbai.
- T.S. Grewal S.(2016). *Introduction to Accountancy*. Chand and Co. (P) Ltd. New Delhi
- Shukla and Grewal S.(2018).*Advanced Accounts*. Chand and Co. (P) Ltd. New Delhi
- Barry Elliot and Jamie Elliot. (2011).*Financial Accounting Reporting*. Prentice Hall ( 14th Edition)
- Tulsian, P. (2002). *Financial Accounting*. Pearson Publications. New Delhi
- Williams. (2018). *Financial Accounting*. Tata Mc.Grow Hill & Co. Ltd.. Mumbai
- Mukherjee,M. & Hanif, M. (2015). *Financial Accounting*. Tata McGraw Hill Education Private Ltd. New Delhi
- Bhattacharyya, Ashish. (2016). *Financial Accounting for Business Managers*. Prentice Hall of India Pvt. Ltd.
- Gupta, Shashi. (2004). *Contemporary Issues in Accounting*. Kalyani Publishers.
- Narayanaswamy, R. (2017). *Financial Accounting*. Prentice Hall of India. New Delhi

- Sehgal, Ashok. (2006). *Fundamentals of Financial Accounting*. Taxmann's Publishers
- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. (2008). *Introduction to Financial Accounting*. Pearson.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman,(1990). *Accounting Information Systems: A cycle Approach*. Publisher Wiley.
- Marshall, B Romney and Paul, John Steinbart, (2018). *Accounting Information Systems*. Pearson Education Limited.
- Robert, L. Hurt, (2015). *Accounting Information Systems: Basic Concepts and Current Issues*. McGraw Hill.

### **COURSE DETAILS**

**1. Programme Title:** Bachelor of Commerce (B.Com.)

**2. Duration:** 3 Years

**3. Title of the Course:** Cost Accounting-II

**4. Semester:** VI

**5. Course Code:** BC1063

**6. Course Objective:**

- This course will help the learner to understand the various cost control accounts and their advantages and disadvantages.
- This course will enable learner to understand the concept of contract costing, contract profit and related accounting.
- It will help the learner to understand the concept of process costing, joint products, by-products and abnormal gains and losses.
- Learner will be equipped with the knowledge regarding marginal costing, its applications, advantages, limitations and break even analysis.
- The learner will also understand the concept of standard costing, various types of standards and variance analysis.
- The learner will also understand about some of the emerging concepts of cost accounting like target costing, benchmarking etc.

**7. Category of Course:** Discipline Specific Core Course

**8. Duration of course:** One Semester

**9. Intake capacity:** 480 (4 divisions of 120 learners each)

**10. Attendance:** Minimum 75%

**11. Total Credits:** 4 credits

**12. Fee Structure:**

**13. Teacher's Qualification:** M.Com. /C.A. / CS / ICWA with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)

**14. Per week Work-load of the Teacher:** 4 lectures per week

**15. Total modules:** 6 modules

Module	Module Title & Contents	Lectures
I	<b><u>Cost Control Accounts</u></b> Cost Control Accounts, Principal Accounts, Subsidiary Accounts, Advantages and Disadvantages	10
II	<b><u>Contract Costing</u></b> Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee,	15

	Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause	
<b>III</b>	<b><u>Process Costing</u></b> Process loss, Abnormal gains and losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit	10
<b>IV</b>	<b><u>Introduction to Marginal Costing</u></b> Marginal costing meaning, application, advantages, limitations, Contribution, Break-even analysis and profit volume graph	10
<b>V</b>	<b><u>Introduction to Standard Costing</u></b> Various types of standards, Setting of standards, Basic concepts of material and Labour variance analysis	10
<b>VI</b>	<b><u>Emerging Concepts of Cost Accounting</u></b> a) Target Costing b) Life Cycle Costing c) Benchmarking d) Activity Based Costing	05
	<b>Total</b>	<b>60</b>

**16. Evaluation Pattern:**

- a) **Total Marks:** 100 Marks (10 Point Grading)  
b) **Passing Criteria:** 40 % (4 Grade Points)  
c) **Marking Scheme:** 60:40 Pattern

Marking Scheme	Total Marks	Passing Marks
Semester End Exam (SEE): Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA):	40 Marks	16 Marks
<b>Total</b>	<b>100 Marks</b>	<b>40 Marks</b>

- d) **Mode of Evaluation of Answer-book:** Online/Off-line

**17. Paper Pattern:**

- a) **SEMESTER END EXAM (SEE): (60 Marks, Passing 24 Marks)**

Question No.	Sub-Question	Type of Question	Sub- Question Marks	Total Marks
Q.1.	A. B.	Full length Practical Question OR Full length Practical Question		15
Q.2.	A. B.	Full length Practical Question OR Full length Practical Question		15
Q.3.	A. B.	Full length Practical Question OR vii) Practical Question viii) Practical Question	8 7	15
Q.4.	A. B.	Objective Questions (MCQ / True or False / Match the following) OR Short Notes (any 3 out of 5)		15

**b) Continuous Internal Assessment (CIA) : (40 Marks, Passing 16 Marks)**

<b>Assessment</b>	<b>Marks</b>
Group Discussion/Periodical Class Tests /Online test	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned	10 Marks
Active participation in routine class instructional deliveries	05 Marks
Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks
<b>TOTAL</b>	<b>40 Marks</b>

**18. Course Outcome:**

After completion of this course, learner will be able to

**CO1:** Prepare the various cost control accounts as per requirement.

**CO2:** Prepare accounts for contract costing and estimate contract profit/loss.

**CO3:** Prepare accounts for process costing, joint products, by-products and abnormal gains and losses.

**CO4:** Apply the concept of marginal costing to determine break even point , accept or reject an order

**CO5:** Apply variance analysis based on standard cost to identify cost deviation for corrective measures

**CO6:** Acquaint oneself of the emerging concepts of cost accounting like target costing, benchmarking etc.

**19. References:**

- C.S. Rayudu, C.S. (2015). *Cost Accounting*.Tata Mc. Grow Hill and Co. Ltd. Mumbai
- Jawahar Lal & Srivastava, S. *Cost Accounting*. (2014). Tata Mc. Grow Hill and Co. Ltd. Mumbai
- Kishore, R.M. (2017). *Cost Accounting*. Taxmann Ltd. New Delhi
- Prasad,N.K. (2015). *Principles and Practices of Cost Accounting*. Book Syndicate Pvt. Ltd. Calcutta
- Bhar, B.K. (2014). *Cost Accounting Theory and Practice*. Tata Mc. Grow Hill and Co. Ltd. Mumbai
- Arora, M.N. (2012). *Cost Accounting Principles and Practice*. Vikas Publishing House Pvt. Ltd. New Delhi
- Saxena, V.K. & Vashist, C.D. (2004). *Advanced Cost and Management Accounting: Problems and Solutions* . S. Chand and Company (P) Ltd. New Delhi
- Jain, S.P. & Narang, K.L. (2015). *Cost Accounting*. Kalyani Publishers. Ludhiana Modern
- Hanif, M. (2018). *Cost and Management Accounting*. Tata McGraw Hill Education Pvt. Ltd. New Delhi

**COURSE DETAILS**

1) **Programme Title:** Bachelor of Commerce (B.Com.)

2) **Duration of programme:** 3 Years

3) **Title of the Course:** International Trade –VI

4) **Course Code :** BC1054

5) **Course Objective:**

- To acquaint the learners with various aspects of international trade.

- To acquaint the learners with commercial policy and exchange rates.
- To acquaint the learners with concept of balance of payment & WTO.
- To acquaint the learners with foreign exchange market & rate management.

**6) Eligibility for admission:** S.Y.B.Com.

**7) Duration of course:** One Semester

**8) Intake capacity:** 480 (4 divisions of 120 learners each)

**9) Attendance:** Minimum 75%

**10) Total Credits:** 3 credits

**11) Fee Structure:**

**12) Teacher's Qualification:** M. A (Economics) with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)

**13) Per week Work-load of the Teacher:** 3 lectures

**14) Total modules:** 04

**15) Content:**

<b>Module-I</b>	<b>Hours</b>
<b>Introduction to International Trade:</b> A. Theories of International Trade - Ricardo's Theory of Comparative Costs and the Heckscher- Ohlin Theory. B. Terms of Trade - Types and Limitations. C. Gains from International trade - Offer Curves and Reciprocal Demand.	<b>12</b>
<b>Module-II</b>	
<b>Commercial Policy</b> A. Commercial Trade Policy –Free Trade and Protection – Pros and Cons. Tariff And Non-Tariff Barriers: Meaning, Types and Effects B. International Economic Integration – Types and Objectives:-EU and Brexit, ASAEN	<b>12</b>
<b>Module-III</b>	
<b>Balance of payments and International Economic Organization:</b> A. Balance of Payment: Meaning, Structure, Types of Disequilibrium. Causes and measures to correct the disequilibrium in Balance of Payments B. WTO- Recent Developments in TRIPS, TRIMS and GATS.	<b>9</b>
<b>Module-IV</b>	
<b>Foreign Exchange market:</b> A. Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium B. Rate of Exchange	<b>12</b>
<b>Total</b>	<b>45</b>

**16) EVALUATION PATTERN:**

- Total Marks:** 100 Marks (10 Point Grading)
- Passing Criteria :** 40 % ( 4 Grade Points)
- Marking Scheme:** 60:40 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks

Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
TOTAL :	100 Marks	40 Marks

d) **Mode of Evaluation of Answer-book:** Online/Offline

e) **Paper Pattern:** SEMESTER END EXAM (SEE):

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1. Module 1	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.2. Module 2	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.3. Module 3	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	
Q.4. Module 4	A.	Full length question ( 2 out 3)	7.5x2	15 Marks
	B.	Three short notes (out of 5)	3 x 5	

#### 17) Continuous Internal Assessment (CIA) – 40 Marks Classification

ASSESSMENT	MARKS
Periodical Class Tests /Online test	20 Marks
Group Discussion/An assignment based on curriculum to be assessed by the teacher concerned	20 Marks
<b>TOTAL</b>	40 Marks

#### 18) Course Outcome (CO):

After completing the course, the student shall be able:

**CO1:** learners are acquainted with international trade & its related aspects.

**CO2:** learners are acquainted with commercial policy and foreign exchange rates.

**CO3:** learners are acquainted with concept of balance of payment & functioning of WTO

**CO4:** learners are acquainted with foreign exchange market & working of managed float.

#### 19) REFERENCES:

- Kindleberger, C.P. (1973) International Economics, Homewood
- Kenan, P.B. (1994), The International Economy, Cambridge University Press, London
- Krugman, P.R. and M. Obstgoid (1994), International Economics: Theory and Policy, Glenview, Foreman

- Dwivedi D N (2013) International Economics: Theory and Policy, Vikas publishing House New Delhi
- M.L. Jhingan – International Economics – Vrinda publication Pvt. Ltd – Delhi
- Francis Cheunilam International Economics Tata McGraw – Hill Publishing co.Ltd.New Delhi.
- Dominick Salvatore – International Economics – John Wiley & sons, Inc Singapore.
- <https://europa.eu/asean.org>

### **COURSE STRUCTURE**

- 6) **Programme Title:** Bachelor of Commerce (B.Com.)
- 7) **Duration of Programme:** 3 Years
- 8) **Title of the Course:** Indirect tax (Goods and Service Tax)
- 9) **Course Code :** BC1065
- 10) **Course Objective:**
  - This course provides conceptual knowledge of goods and services tax
  - To develop understanding and application of registration procedure under GST.
  - Aims to develop proper identification of time place and value of supply under GST.
  - To develop the skill to prepare statement of tax liability under GST.
- 6) **Type of course:** skill enhancement course
- 7) **Duration of course:** One Semester
- 8) **Intake capacity:** 480 (4 divisions of 120 learners each)
- 9) **Attendance:** Minimum 75%
- 10) **Total Credits:** 4 credits
- 11) **Fee Structure:**
- 12) **Teacher's Qualification:** M.Com. /C.A. / CS / ICWA with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)
- 13) **Per week Work-load of the Teacher:** 4 lectures per week
- 14) **Total modules:** 5 modules

<b>Module-I</b>	<b>Hours</b>
<ul style="list-style-type: none"> <li>• Introduction</li> <li>• What is GST</li> <li>• Need for GST</li> <li>• Dual GST Model</li> <li>• Definitions -Section 2(13) Audit, Section 2(17) Business, Section 2(31) consideration Section 2(45) Electronic Commerce Operator, Section 2(52) Goods, Section 2(56) India, Section 2(78) Non Taxable supply, Section 2(84) Person , Section 2(90) Principal supply, Section 2(93) Recipient, Section 2(98) Reverse charge, Section 2(102) Services , Section 2(105) Supplier, Section 2(107) Taxable Person, Section 2(108) Taxable Supply</li> <li>• Goods and Service Tax Network</li> </ul>	<b>5</b>
<b>Module-II</b>	
<ul style="list-style-type: none"> <li>• Scope of supply</li> <li>• Non Taxable supply</li> <li>• Composite and Mixed Supplies</li> <li>• Composition levy</li> <li>• Levy and Collection of Tax</li> </ul>	<b>10</b>

• Exemption from Tax	
<b>Module-III</b>	
• Time of Supply • Place of Supply • Value of Supply	<b>15</b>
<b>Module-IV</b>	
<b>Input Tax Credit &amp; Payment of Tax:</b> • Eligibility for taking input tax credit • Input tax credit in special circumstances • Computation of Tax liability and Payment of Tax	<b>15</b>
<b>Registration under GST Law:</b> • Person not liable registration • Compulsory registration • Procedure for registration • Deemed registration • Cancellation of registration	<b>15</b>
<b>Total</b>	<b>60</b>

**15) EVALUATION PATTERN:**

d) **Total Marks:** 100 Marks (10 Point Grading)

e) **Passing Criteria :** 40 % ( 4 Grade Points)

f) **Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
<b>TOTAL :</b>	<b>100 Marks</b>	<b>40 Marks</b>

**d) Mode of Evaluation of Answer-book:** Online/Offline

**16) Paper Pattern:** SEMESTER END EXAM (SEE): 60 Marks

Question No.	Sub-Question	Type of Question	Sub-Question Marks	Total Marks
Q.1.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	Full length practical question		
Q.2.	A.	Full length practical question <u>OR</u>		15 Marks
	B.	Full length practical question		
Q.3.	A.	Full length practical question <u>OR</u>		15 Marks



	B.	<b>i)</b> Practical question <b>ii)</b> Practical question	8 + 7	
Q.4.	A.	Objective questions (MCQ/True or False/ Match the Following <u>OR</u>		15 Marks
	B.	Short Notes (Any 3 out of 5)		

#### 17) Continuous Internal Assessment (CIA) – 40 Marks Classification

ASSESSMENT	MARKS
Practical test on e-filing of returns under GST	20 Marks
An assignment based on curriculum to be assessed by the teacher concerned	10 Marks
Active participation in routine class instructional deliveries	05 Marks
Overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks
<b>TOTAL</b>	40 Marks

#### 18) Course Outcome:

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

**CO1:** understand the theoretical framework of goods and services tax

**CO2:** explain and determine value of time, place and value of supply

**CO3:** prepare statement of tax liability under GST law.

**CO4:** develop practical application of relevant GST laws.

#### 19) REFERENCES:

1. Vinod K. Singhania and Monica Singhania, individual Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. GST Bare Act 2017
4. GST Law & Practice - V.S Datey (6th Edition)
5. GST Laws – National Academy of Customs, Indirect Tax

#### **COURSE DETAILS**

- 1) **Programme Title:** Bachelor of Commerce (B.Com.)
- 2) **Duration of programme:** 3 Years
- 3) **Title of the Course:** Labour Welfare and Practice
- 4) **Course Code :** BC1053
- 5) **Course Objective:**
  - To acquaint the learners with the mechanism of social security.

- To acquaint the learners with the approach of both Labour & employer's regarding Labour welfare.
- To acquaint the learners with the concept of Labour markets
- To acquaint the learners with the impact of Globalisation on labour & labour markets.

6) **Eligibility for admission:** S.Y.B.COM

7) **Duration of course:** One Semester

8) **Intake capacity:** 120 (1 divisions of 120 learners)

9) **Attendance :** Minimum 75%

10) **Total Credits:** 3 credits

11) **Fee Structure:**

12) **Teacher's Qualification:** M.Com/M. A (Economics) with minimum B+ grade or equivalent with NET/SET/Ph.D. (Subject to reservation policy of the Government)

13) **Per week Work-load of the Teacher :** 3 lectures

14) **Total modules:** 04

15) **Content:**

<b>Module-I</b>	<b>Hours</b>
<b>Social security and Role of trade union :</b> A) Meaning Definition and objectives of social security. B) Various social security provisions in India : Employees Provided fund act, Maternity benefits act, family pension scheme, provision of Gratuity act, workmen's compensation act, ESI Act. C) Trade Union – Structure, types & functions.	<b>12</b>
<b>Module-II</b>	
<b>Labour &amp; Employer's approach to labour welfare :</b> A) Economic welfare – conditions of work – statutory & non-statutory measures. B) Labour welfare in a changing society. C) Employer's approach – Philanthropic, Legalistic, Utilitarian etc. D) Labour welfare as a management philosophy.	<b>11</b>
<b>Module-III</b>	
<b>Labour Markets:</b> A) Nature characteristics of labour market in India. B) Labour market policies, mobility of labour – labour migration & its impact. C) ILO – Aims, objectives and impact on labour welfare.	<b>11</b>
<b>Module-IV</b>	
<b>Globalisation and its impact on labour and labour markets:</b> A) Labour force and human resource development in India. B) Participation of workers in management, Types of participation C) Globalisation and labour markets in India.	<b>11</b>
<b>Total</b>	<b>45</b>

**16) EVALUATION PATTERN:**

- Total Marks:** 100 Marks (10 Point Grading)
- Passing Criteria :** 40 % ( 4 Grade Points)
- Marking Scheme:** 60:40 Pattern

MARKING SCHEME	TOTAL MARKS	PASSING MARKS
Semester End Exam (SEE) : Written Exam	60 Marks	24 Marks
Continuous Internal Assessment (CIA) :	40 Marks	16 Marks
TOTAL :	100 Marks	40 Marks

d) **Mode of Evaluation of Answer-books:** Online/Offline

e) **Paper Pattern: SEMESTER END EXAM (SEE):**

Question No.	Nature of Question	Marks
Q.1 (Module 1)	Answer the following a) b)  -OR- Descriptive Question	12
Q.2 (Module 2)	Answer the following a) b)  -OR- Descriptive Question	12
Q.3 (Module 3 )	Answer the following a) b)  -OR- Descriptive Question	12
Q.4 (Module 4 )	Answer the following a) b)  -OR- Descriptive Question	12
Q.5 (From all modules)	Write short notes on any 3 out of 4.	12
	<b>Total</b>	<b>60</b>

**Note:** All Questions are Compulsory:

**17) Continuous Internal Assessment (CIA) – 40 Marks Classification**

ASSESSMENT	MARKS
Objective tests after each module on Concept Clarity	20 Marks
Project / Assignment	20 Marks
<b>TOTAL</b>	<b>40 Marks</b>

**18) Course Outcome (CO):**

**CO1:** Learners are acquainted with the concept & working of social security mechanism.

**CO2:** Learners are acquainted with the approach of both labour & employers regarding labour welfare.

**CO3:** Learners are acquainted with the concept of Labour markets.

**CO4:** Learners are acquainted with the effects of globalisation on labour & labour markets.

**19) REFERENCES:**

1. Jaykant S. Railkar – Labour welfare and practice – Vipul Prakashan
2. A. M. Sarma – Aspects of labour welfare and social security – Himalaya Publication
3. Punekar and Deodhar – Labour welfare – Tata MC Graw hill publishing
4. Misra and Puri – Indian Economy – Himalaya Publication
5. Dutt and Sundharam – Indian Economy – Chand Publication
6. S.D. Panekar & Deodhar – Labour welfare, Trade Unionism and Industrial Relations – Himalaya Publishing house

**COURSE STRUCTURE**

1. **Programme Title:** Bachelor of Commerce (B.Com.)
2. **Duration of Programme:** 3 Years
3. **Title of the Course :** Computer System and Application
4. **Semester:** VI
5. **Course Code:** BC1066C
6. **Course Objective:**
  - Work effectively with a range of current, standard, Office Productivity software applications.
  - Operate a variety of advanced spreadsheet, operating system and word processing functions.
  - Solve a range of problems using office productivity applications, and adapt quickly to new software releases.
7. **Category of Course :** Skill Based
8. **Duration of Course:** One Semester
9. **Intake Capacity:** 240 (2 Division of 120 learners each)
10. **Attendance:** Minimum 75%
11. **Total Credits:** 3 Credits
12. **Fee Structure:**
13. **Teacher’s Qualification:** MSc.CS/MSc.IT/MCA with minimum B+ grade or equivalent NET/SET/Ph.D.
14. **Per week workload of the Teacher:** 3 Lecture per week
15. **Total Modules:** 4 Modules

Module	Detailed Content	Hours
1	<b>E – Commerce:</b> (a) Definition of E-commerce (b) Features of E-commerce (c) Types of E-commerce (B2C, B2B, C2C, P2P) (d) Business Models in E-commerce (Advertising, Subscription, Transaction Fee, Sales Revenue, Affiliate Revenue) (e) Major B2C models (Portal, Etailer, Content Provider, Transaction Broker, Market Creator, Service Provider, and	15

	<p>Community Provider).</p> <p>(f) E-Commerce Security: Integrity, Non repudiation, Authenticity, Confidentiality, Privacy Availability.</p> <p>(g) Encryption: Definition, Digital Signatures, SSL.</p> <p>(h) Payment Systems: Digital Cash, Online stored value, Digital accumulating balance payment, Digital credit accounts, digital checking.</p> <p>(i) How an Online credit card transaction works. SET protocol.</p> <p>(j) Limitation of E-commerce.</p> <p>(k) M-commerce (Definition and Features).</p>	
2	<p><b>Advanced MS-Excel</b></p> <p><b>(a) Multiple Spreadsheets</b></p> <p>i) Creating and using templates, using predefined templates, Adding protection option. ii) Creating and Linking Multiple Spreadsheets. iii) Using formulas and logical operators. iv) Creating and using named ranges. v) Creating Formulas that use reference to cells in different worksheets.</p> <p><b>b)Functions</b></p> <p>i) Database Functions LOOKUP, VLOOKUP, HLOOKUP ii) Conditional Logic functions IF, Nested IF, COUNTIF, SUMIF, AVERAGEIF iii) String functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM, FIXED</p>	15
3	<p><b>Advanced MS-Excel</b></p> <p><b>a) Functions</b></p> <p>i) Date functions TODAY, NOW, DATE, TIME, DAY, MONTH, YEAR, WEEKDAY, DAYS360 ii) Statistical Functions COUNTA, COUNTBLANK, CORREL, LARGE, SMALL</p> <p><b>b) Data Analysis</b></p> <p>i) Filter with customized condition. ii) The Graphical representation of data Column, Line, Pie and Bar charts. iii) Using Scenarios, creating and managing a scenario. iv) Using Goal Seek v) Using Solver vi) Understanding Macros, Creating, Recording and Running Simple Macros. Editing a Macro (concept only)</p>	15
4	<p><b>Visual Basic</b></p> <p>a) Introduction to Visual Basic, Introduction Graphical User Interface (GUI). Programming Language (Procedural, Object Oriented, Event Driven), Writing VB Projects. The Visual Basic Environment</p> <p>b) Introduction to VB Controls Text boxes, Frames, Check boxes, Option button, Designing the User Interface, Default &amp; Cancel property, tab order, Coding for controls using Text, Caption, Value property and Set Focus method</p> <p>c) Variables, Constants, and Calculations Variable and Constant,</p>	15

	Data Type (String, Integer, Currency, Single, Double, Date), Naming rules/conventions, Constants (Named & Intrinsic), Declaring variables, Val Function, Arithmetic Operations, Formatting Data. d) Decision and Condition Condition, Comparing numeric variables and constants, Comparing Strings, Comparing Text Property of text box, Compound Conditions (And, Or, Not). If Statement, if then-else Statement, LCase and Ucase function, Using If statements with Option Buttons & Check Boxes. MsgBox (Message box) statement Input Validation: Is Numeric function. e) Sub-procedures and Sub-functions, Using common dialog box, creating a new sub-procedure, writing a Function procedure. Simple loops using For Next statements and Do while statement and display output using MsgBox Statement	
	<b>Total</b>	60

Sr. No	List of Practical
1.	Preparing a PowerPoint presentation on an E-Commerce website
2.	Calculation of DA, HRA, PF, Gross Salary and Net Salary using MS-Excel.
3.	Calculation of Income Tax using MS-Excel.
4.	Design a web page demonstrating different semantics Filtering data and Graphical representation of data using MS-Excel
5.	Using VLOOKUP and HLOOKUP using MS-Excel.
6.	Creating and managing a scenario using MS-Excel.
7.	Use of Goal Seek and Solver using MS-Excel.
8.	Write a project in VB to design a suitable form to add two numbers and display their sum
9.	Write a project in VB to design a suitable form to enter sales and calculate and display the bonus which is 10% of sales.
10.	Write a project in VB to design a suitable form to enter salary and calculate and display the DA which is 90% of salary.

Minimum 6 practical's are to be recorded in the journal in the Semester VI [Minimum 2 on VB, 4on Advanced MS-Excel

#### 16. Evaluation Pattern:

- a. **Total Marks** : 100 Marks (10 Point Grading)

b. **Passing Criteria** : 40 % ( 4 Grade Points)

c. **Marking Scheme**: 60:40 Pattern

<b>MARKING SCHEME</b>	<b>TOTAL MARKS</b>	<b>PASSING MARKS</b>
Semester End Exam(SEE) Written Exam	60 Marks	24 Marks
Practical Assessment	40 Marks	16 Marks
	100 Marks	40 Marks

d. **Mode of Evaluation of Answer-books** : Online/Offline

### 17. Paper Pattern:

**SEMESTER END EXAM(SEE): (60 Marks, Passing 24 Marks)**

<b>Question No.</b>	<b>Description</b>	<b>Marks</b>
1	Objectives or Short Answers (Covering All Modules)	10
2	Answer any two Questions (Descriptive based on module 1)	10
3	Answer any two Questions (Descriptive based on module 2)	10
4	Answer any two Questions (Descriptive based on module 3)	10
5	Answer any two Questions (Descriptive based on module 4)	10
6	Answer any two Questions (Descriptive based on module 5)	10

**Note:** Q.2 to Q.6 will include total 4 sub questions having 5 marks each

### Semester End Practical Examination:

<b>Exam Duration (in Hours)</b>	<b>Practical + Oral</b>	<b>Journal</b>	<b>Total</b>
2 Hours 30 min per batch	30 Marks	10 Marks	40 Marks

### 18. Course Outcome:

Upon successful completion of this course, students should be able to develop application

**CO1:** Data analysis and calculation of various data

**CO2:** Understanding the basic and advanced Ms-Excel function

**CO3:** Students will be able to easy handle big data and also apply various tools.

**CO4:** Create and operate various function of Ms-Excel

**CO5:** Students will be able to write a application using Visual Basic.

### 19. References:

1. E- Commerce - Kenneth Laudon, Carol Traver , Pearson Education
2. E- Commerce - Rajaraman
3. Excel-Missing Manual, Mathew McDonald, O Reilly Press
4. Programming in VB 6.0 - Julia case Bradley, Anita C. Milspaugh, TMH
5. Visual Basic 6.0 Programming - Content Development Group, TMH
6. The Complete Reference to Visual Basic 6 - Noel Jerke, TMH
7. Visual Basic 6 Programming Black Book - Steven Holzner, Dreamtech Press