

Syllabus and Scheme of Examination

for
B.Com (Hons.) with Research
NEP-2020



SCHOOL OF MANAGEMENT
DOON UNIVERSITY, DEHRADUN-248001, UTTARAKHAND

(JUNE-2022)
(w.e.f. Academic Session 2022-2023)

Semester	Major Subjects Discipline Specific Core Course (4 credits)	Discipline Specific Elective (DSE)/ Generic Elective (GE) 4 credits (Any one)	Ability Enhancement Course (AEC) 2 credits	Skill Enhancement Course (SEC)/ Project/ Dissertation 2 credits	Value Addition Course (VAC) 2 credits	Total Credits earned
1.	DSC1: Principles of Management Management	Business Environment (GE1)	AEC1	Business Communication	Environmental Studies	22
	DSC2: Basic Accounting					
	DSC3: Micro Economics					
2.	DSC4: Business Policy and Management	Money and Banking (GE 2)	AEC2	Computer and E-Business	Yoga /NCC/NSS	22
	DSC5: Financial Reporting and Analysis					
	DSC6: Macro Economics					
3.	DSC7: Marketing Management	Income Tax Law and Practice (DSE1/GE 3)	AEC3	Tally/Consumer Behaviour	NCC/NSS	22
	DSC8: Cost Accounting					
	DSC9: Indian Economy					
4.	DSC10: Financial Management	Indirect Taxes-GST (DSE 2/GE 4)	AEC4	E-Filing Return or Analytical Ability and Digital Awareness	NCC/NSS	22
	DSC11: Management Accounting					
	DSC12: Corporate Legal Framework					
5.	DSC13: Human Resource Management	Advance Accounting (DSE/GE 5)		Internship/Apprenticeship/ Project/Community Outreach (2 Credits)		22
	DSC14: Entrepreneurship Development and Practice	Corporate Accounting (DSE/GE 6)				
	DSC15: Business Regulatory Framework					
6.	DSC16: International Business	Advance Corporate Accounting \ DSE7/GE7		Internship/Apprenticeship/ Project/Community Outreach (2 Credits)		22
	DSC17: Auditing & Corporate Governance	Marketing of Services DSE8/GE8				
	DSC18: Public Finance					
7.	DSC19: E Commerce and Digital Marketing	Advertising and Sales Management DSE9/GE9		Dissertation / Academic Project (6 Credits)		22
		Organizational Behavior DSE10/GE10				
		Banking Theory and Regulation DSE11/GE11				

8.	DSC20: Financial Market and Institution	Security Analysis and Portfolio Management DSE12/GE12		Dissertation / Academic Project (6 Credits)		22
		Insurance Theory and Regulations DSE13/GE13				
		Fundamentals of Industrial Management DSE14/GE14				

PROGRAMME OBJECTIVE

The programme aims to make the students employable & self employment oriented. It aims to impart the knowledge of writing & interpretation of books of accounts, oral & written communication, information technology, statistical skills & legal knowledge. The essential knowledge required by the industries will be inculcated through the curriculum. The program aims to absorb the latest theoretical knowledge and practical knowledge to help them acquire a comprehensive foundation. Considering the importance of self employment, the programme aims to develop & inculcate entrepreneurial skills.

PROGRAMME OUTCOMES

At the end of this course, students should be able to:

- Enrich with the comprehensive knowledge of commerce.
- To display practical skills required to work as consultants, audit assistant & other financial supporting services & will be able to become a successful professional in these fields.
- To demonstrate leadership qualities required to lead the diverse teams & small groups to achieve the common goals of the organization.

The Award of the Certificate/Diploma/Degree will be as per the below criteria

- **Certificate in Commerce**
Year 1 (Semester 1+2)
- **Diploma in Commerce**
Year 2 (Semester 1+2+3+4)
- **B.Com(Hons)**
Year 3 (Semester 1+2+3+4+5+6)

Programme/Class: B.Com(Hons) Degree	Year: First	Semester: First
Course/Paper-		
Course Code: - BCH-101	Course Title: PRINCIPLES OF MANAGEMENT	
Course outcomes: To provide the student with an understanding of basic management concepts, principles and practices. After completing the course the student will have the ability to apply basic Business Management principles to solve business and industry related problems.		
Credits: 4	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=
I	Introduction: Concept: Need for study; Managerial functions – An overview; Coordination – Essence of management, Evolution of Management Thought: Classical approach – Taylor, Fayol, Neo classical and Human relations approach - Hawthorne experiments, Behavioural approach, Systems approach. Contingency approach, MBO, Re-engineering, Five-force analysis. Learning Organization, fortune at the Bottom of Pyramid, Trends and Challenges of Management in Global Scenario, Emerging issues in management	9
II	Planning: Types of Plan – An overview, Strategic planning – Concept, process, Importance and limitations; Growth strategies – internal and external, Environmental analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis). Business environment – Concept and components. Decision-marking-concept, importance, group decision making, Individual versus group decision making. Decision making process, perfect rationality and bounded rationality, techniques (qualitative and quantitative, MIS, DSS).	9
III	Organizing: Concept, Process of organizing – An overview, span of management, different types of authority (line, staff and functional). Decentralization, delegation, Formal and informal organization, Principles of organizing, Types of organization structure.	9

IV	Staffing and Directing: Concept of staffing – Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal, Motivation – Concept, importance, intrinsic and extrinsic motivation; Major motivation theories – Maslow’s need hierarchy theory, Hertzberg’s two factor theory, McGregor’s Theory X and Theory Y, Ouchi’s Theory Z, Leadership- concept, importance; major theories of leadership (Likert’s scale theory, Blake and Mouton’s grid theory, House’s path goal theory, Fred Fred Fielder’s situational leadership), Transactional leadership, Transformational leadership, Transforming leadership, Communication – Concept, purpose, process; Oral and written communication; Formal and informal communication networks; Barriers to communication overcoming barriers to communication.	9
V	Control: Concept, process, limitation, principle4s of effective control, Major techniques of control – Ratio analysis (ROD), budgetary control, EVA, MVA, and CPM.	9
<p>Suggested Readings: 1-Tripathi, P.C.; Principles of Management, Tata McGraw Hill Publishing, New Delhi. 2- Tulsian, P.C.; Business Organisation & Management, Pearson Education, New Delhi. 3-Chhabra, T.N. Principles and Practice of Management. Dhanpat Rai & Co., Delhi. 4-Essential of Management: Harold Kontz, McGraw Education 5. Griffin, R.W. <i>Management Principles and Application</i>. Cengage Learning. 6. Luthans, F. <i>Introduction to Management</i>. McGraw Hill.</p>		
<p>Suggestive digital platforms web links- legalpathshala.com, www.uagc.edu, open.umn.edu</p>		
<p>Suggested Continuous Evaluation Methods: Assignments, Practical, Presentations and MCQs </p>		
<p>Suggested equivalent online courses: </p>		
<p>Further Suggestions: Latest Edition of Text books may be used. </p>		

Programme: B.Com.Honours		Year: First	Semester: I
Group: Accounting			
CourseCode: BCH-102		CourseTitle: Basic Accounting	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ol style="list-style-type: none"> 1. Understand the accounting principles, concepts and convention and to identify various subsidiary books in accountancy 2. Analyse the essentials of bill of exchange and its accounting treatment. 3. Understand the methods of calculating profits u 4. Understand the various methods of calculating depreciation. 5. Understand the Practical Applications of computerized Accounting 			
Credits: 04			
Max.Marks: 75+25			
TotalNo.ofLectures : 90			
Unit	To pic s		No.of Lectures
I	Concept, importance and scope of Accounting, Basic Accounting Principles, Conventions, Concept, Procedures Methods etc, Forms of Accounting and uses of Accounting information, Accounting equations and Types of accounts, Rules of recording Business Transactions.		14
II	Preparation of Journal, Ledger and Trial Balance		18
III	Preparation of Trading and Profit & Loss Account, Preparation of Balance sheet with and without adjustments, Preparation of Receipts & Payment Account		18
IV	Depreciation Accounting, Methods of Calculation of Depreciation, Stock Valuation Methods		22
V	Role of Computers in Accounting, Practical Applications of computerized Accounting: Tally		18
Suggested Readings:			
<ol style="list-style-type: none"> 1. Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint (2014) 2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010) 3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons. 4. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co. 5. Maheshwari S.N. & Maheshwari S. K., "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013) 6. Shukla, S.M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017 7. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011) 8. Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers, (2010). 9. Shukla, M.C., "Advanced Accounting", Sultan Chand & Sons, (2010) 			
Note-Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			

Programme/Class: B.Com(Hons) Degree	Year: First	Semester: First
Course/Paper		
Course Code: BCH-103	Course Title: Micro Economics	
Course outcomes: To acquaint the students with the concepts of microeconomics dealing with consumer behavior and producer behavior and also understand the behavior of firms under different market structures.		
Credits: 4	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Consumer Behavior and Elasticity of Demand: Basic demand and supply analysis; Elasticity of demand: price, income and cross elasticity, point elasticity and arc elasticity, marginal revenue, average revenue and price elasticity of demand; Ordinal utility analysis of consumer behavior; Budget line and indifference curve, consumer equilibrium, Income consumption curve and Engel Curve, Price consumption curve and derivation of demand curve. Income and Substitution Effects of a price change; Consumers' Surplus; Revealed Preference theory.	9
II	Production and Cost: Total, average and marginal product curves, Three stages of production, Production isoquants, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale. Cost of Production: Concept of explicit cost, implicit costs and opportunity costs of production. Derivation of short run and long run cost curves. Economic and Diseconomies of scale and the shape to the long run average cost.	9
III	Perfect Competition: Assumptions, Equilibrium of the firm and the industry in the short run, Supply curve of firm and industry in the long run, Consumers' and Producers' Surplus and the efficiency of perfect competition. Welfare effects of an excise tax.	9
IV	Monopoly Monopoly short run and long run equilibrium, Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing, Comparison of pure competition and monopoly and the social costs of monopoly power including deadweight loss, Degree of price discrimination.	9

V	<p>Imperfect Competition Monopolistic competition: price and output decision in the short run and long run, monopolistic competition and economic efficiency. Oligopoly and Interdependence; Cournot’s duopoly model (with reaction curves), kinked demand curve model, dominant firm price-leadership model, centralized cartels, Prisoner’s Dilemma</p>	9
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Business Economics: V. G. Mankar, Himalaya Publishing House 2. Managerial Economics: Vanith Agrawal, Pearson Education 3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd. 4. Business Economics : R. K. Lekhi, Kalyani Publishers 5. Pindyck, R.S., Rubinfeld, D.L., and Mehta, P.L. <i>Microeconomics</i>. Pearson Education. 6. Salvatore, Dominick. <i>Principles of Microeconomics</i>. Oxford International Student Edition. 7. Gould, J.P., and Lazear, E.P. <i>Microeconomics Theory</i>, All India Traveller Bookseller, New Delhi. 8. Salvatore, D. <i>Schaum’s. outline of Theory and Problems of Microeconomics Theory</i>. McGraw-Hill International Edition. <p style="text-align: center;">Suggestive digital platforms web links- opentax.org, ocw.mit.edu, open.oregonstate.education, www.indiabudget.gov.in, dea.gov.in, economictimes.indiatimes.com, www.epw.in</p>		
<p>Suggested Continuous Evaluation Methods: Assignments, Practical, Presentations and MCQs </p>		
<p>Suggested equivalent online courses: </p>		
<p>Further Suggestions: latest edition of text books may be used. </p>		

Programme/Class: B.Com(Hons) Degree	Year: First	Semester: first
Course / Paper		
Course Code: BCH- 104	Course Title: Business Environment	
Course outcomes: To familiarize students with various type of business environment and to study the impact of all these environment with reference to India and the world.		
Credits: 2	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction: Concept, Components and Significance of Business Environment. Economic Systems – Salient Features of Capitalism, Socialism and Mixed Economy. A Brief Profile of Indian Financial System. Economic Environment:- Economic Planning In India since 1950 and NITI Ayog. Trade Agreements – Bilateral and Multilateral agreements. Export-Import Policy. Liberalization, Privatization and Globalization of Indian Economy: Its impact and Implications on Indian Economy.	9
II	Industrial Environment: Role of Govt. in Business: Profile of Public Sector, Private Sector, Joint Sector and Co-operative Sector in India, Pattern of Industrial Development in India, Salient Features of various Industrial Policy Resolutions since 1951. Regional Imbalances In India. Government and legal environment.	9
III	Socio-Cultural Environment: Nature of Indian Society and Ethos, Social Interest, Institutions and Values vis-à-vis Industrial Development. Social Responsibility of Business. social audit, Business ethics and corporate governance, Demographic environment	9
IV	International Environment: Concept and Rationale of Globalization of Indian Business. Status of technology in India; Management of technology; Features and Impact of technology. Choice and Transfer of Technology and Problems of Debt Servicing in India.	9
V	Important provisions of FEMA and FERA Multinational Corporations, International Economic Institution: WTO, UNCTAD, World Bank,IMF	9

Suggested Readings:

- 1.Cherunilam, Francis; Business Environment -Text and Cases, Himalaya Publishing House.
- 2.Asathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi

Suggestive digital platforms web links- eppathshala, nptel, swayam, coursera, www.openkm.com,
www.icsi.edu

Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ

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Suggested equivalent online courses:

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Further Suggestions:

Latest edition of text books may be used.

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Programme/Class: B.Com(Hons) Degree	Year: First	Semester: first
Course / Paper		
Course Code: BCH-106	Course Title: Business Communication	
Course outcomes: To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.		
Credits: 2	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.	9
II	Non-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.	9
III	Business language and presentation Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.	9
IV	Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter And Memorandum	9
V	Report Writing Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing	9

	report, apply citation rules (APA style documentation) in reports.	
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Suggested Readings:

- 1 . Bovee, and Thill, Business Communication Essentials, Pearson Education
2. Shirley Taylor, Communication for Business, Pearson Education
3. Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, Effective Business Communication (SIE), McGraw Hill Education
5. Dona Young, Foundations of Business Communication: An Integrative Approach, McGraw Hill Education

Suggestive digital platforms web links- eppathshala, nptel, swayam, coursera, www.businessnewsdaily.com, smallbusiness.chorn.com, www.scu.edu

Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ

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Suggested equivalent online courses:

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Further Suggestions:

Latest edition of text books may be used.

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Programme: B.Com.Honours.		Year: Second	Semester: II
Group: Management			
CourseCode: BCH-201		CourseTitle: Business Policy and Strategic Management	
Course Outcome (COs) : Upon completion of this course student will be able to			
<ol style="list-style-type: none"> 1. Know, understand, and apply the strategic management process to analyze and improve organizational performance 2. Understanding the impact of social, economic and political forces on the design, planning and implementation of organization's policy. 3. Critically examine the management of the entire enterprise from the top management viewpoints 			
Credits: 04			
Max.Marks: 25+75			
TotalNo.ofLectures: 90			
Unit	Topics		No. ofLectures
I	Introduction, Strategic Management, Business Policy, Corporate Strategy, Basic Concept of Strategic management, Mission, Vision Objectives, Impact of globalization, Basic Model of Strategic Management, Levels of Strategy Formulation, Strategic Decision Making.		14
II	Impact of Internet and E-Commerce, Role of Strategic Management in Marketing, Finance, HR and Global Competitive Intelligence ETOP Analysis, OCP (Organisational Capability Profile), Scanning.		18
III	Corporate Analysis, Resource based approach, Value-Chain Approach, Scanning Functional Resources, Strategic Budget and Audit, SWOT Analysis, TOWS Matrix, Various Corporate strategic: Growth/ Expansion, Diversification,Stability, Retrenchment& Combination Strategy.		18
IV	Process of Strategic Planning, Stages of corporate development, Corporate Restructuring, Mergers & Acquisitions, Strategic Alliances, Portfolio Analysis, Corporate Parenting, Functional Strategy, BCG Model, GE Nine Cell, Porters Model: 5 Force and Porters Diamond Model, Strategic Choice.		22
V	Strategy Implementations through Structure, Human Resource Management: though Values and ethics. Mc Kinsey's 7S Model, Organization Life Cycle, Management and Control, Activity based Costing, Strategic Information System, Case Study. and the drafting for important Documents and Reports connected thereto.		18
SuggestedReadings:			
<ol style="list-style-type: none"> 1. Sinha, V.C.andSinhaRitika,BusinessEnvironment,SahityaBhawanAgra 2. Cherunilam,Francis,BusinessEnvironment,HimalayaPublishingHouse,NewDelhi 3. Aswathappa,K.EssentialsofBusinessEnvironment,HimalayaPublishingHouse,NewDelhi 4. Aswathappa,K.BusinessEnvironmentforStrategicManagement,HPH. 			
Note-Latesteditionofthetextbooksshouldbeused.			
Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			

Programme: B.Com.Honours.		Year: Second	Semester: II
Group: Accounting			
CourseCode: BCH-202		Course Title: Financial Reporting And Analysis	
Course Outcomes After completing the course, the student shall be able to:			
<ol style="list-style-type: none"> 1. Describe the conceptual framework of financial reporting to have an understanding of components of financial statements. 2. Identify major disclosures related to financial statements. 3. Analyze and interpret financial statements of companies. 4. Gain understanding of emerging areas in financial reporting . 			
Credits: 04			
Max.Marks: 25+75			
TotalNo.ofLectures: 90			
Unit	Topics		No.of Lectures
I	Introduction Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting		10
II	Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Ind AS) relevant to the financial statements, Emerging Trends in Reporting		20
III	Disclosures Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website		15
IV	Analysis of Financial Statements – Techniques Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.		20
V	Analysis of Financial Statements – A Case Study Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spreadsheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR etc. in the analysis		25
Suggested Readings:			
<ol style="list-style-type: none"> 1. Jain &Naranag, “Advanced Accounts”, Jain Book Agency, 18th Edition, Reprint(2014) 2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version),Vaibhav Laxmi Prakashan. (2010) 3. Gupta, R. L. &Radhaswamy, M., Financial Accounting: Sultan Chand and sons. 4. Bhattacharya, K Ashish. Corporate Financial Reporting and analysis. PHI learning, Delhi. 5. Gupta, Ambrish, Financial Accounting for Management: An Analytical Perspective, Pearson Education, Delhi. 6. Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai. 7. Sapra, Ritu, Kaur, Kamaldeep& Chawla Kanika. Financial Reporting and Analysis. Wisdom Publications, Delhi. 			
Note-Latest edition of the textbook should be used.			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			

Programme/Class: B.Com(Hons) Degree		Year: First	Semester: Second
Course / Paper			
Course Code: BCH-203		Course Title: Macro economics	
Course outcomes: To provide the student with knowledge of basic concepts of the macro economics and modern tools of macro-economic analysis.			
Credits: 04		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=45
I	Introduction Concept and Variables of macroeconomics, Income, Expenditure and the Circular flow, Components of expenditure, Consumption, Saving and Investment and S-1 approach, multiplier (two sector) and numerical, Static macro economic analysis short and the long run Determination of supply, Determination of demand, and Conditions of equilibrium		9
II	Economy in the short run Meaning, objective and Instruments of fiscal and monetary policy, AD-AS approach; Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short and long run, and Aggregate demand – Aggregate supply analysis. Economy in the short run IS-LM framework.		9
III	Inflation, Unemployment and Labour market Inflation, Causes and Effect of rising and falling inflation, demand pull and cost push inflation and Measures to control inflation. Inflation and interest rates, Social costs of inflation, Unemployment – Natural rate of unemployment, frictional and wait unemployment, Labour market and its interaction with production system. Phillips curve, Trade-off between inflation and unemployment, sacrifice ratio, Role of expectations adaptive and rational..		9
IV	Open Economy Flows of goods and capital, Saving and Investment in a small and a large open economy, Exchange rates; fixed and Flexible, Mundell – Fleming model with fixed and flexible prices in a Small Open economy with fixed and with flexible exchange rates, Interest rate		9

	differentials case of Large economy. Balance of payments, Trade balance, Current and Capital Account, Autonomous and accommodating transactions and Measures to control disequilibrium on BOP	
V	Behavioural Foundations Behavioural foundations – Investment – Determinants of business fixed investment, Effect of tax, determinants of residential investment and Inventory investment. Demand of Money-Portfolio and transactions theories of demand for real balances, Interest and Income Elasticities of demand for real balances, Supply of money.	9
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Dornbusch, Rudiger., and Fischer, Stanley. <i>Microeconomics</i>. McGraw-Hill. 2. Mankiw, N. Gregory. <i>Microeconomics</i>. Macmillan Worth Publishers New York, Hampshire, U.K. 3. Deepashree. <i>Microeconomics</i>. Ane Books Pvt. Ltd., New Delhi 4. Salvatore, Dominick. <i>International Economics</i>. John Wiley & Sons Singapore. 5. Branson, William H. <i>Microeconomic Theory and Policy</i>. Harpercollins India Pvt.Ltd. <p>Suggestive digital platforms web links- opentax.org, ocw.mit.edu, open.oregonstate.education, www.indiabudget.gov.in, dea.gov.in, economictimes.indiatimes.com, www.epw.in</p>		
<p>Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ</p>		
<p>Suggested equivalent online courses:</p>		
<p>Further Suggestions: Latest edition of text books may be used.</p>		

Programme: B.Com.Honours.		Year: first	Semester: II
Group: SkillandAbilityEnhancement			
CourseCode: BCH-204		CourseTitle: Money and Banking	
Course Outcome (COs) : Upon completion of this course student will be able to <ul style="list-style-type: none"> • Understand the relationship between the banker and the customer, how to apply crossing and endorsement in cheques • Understand about commercial banks and their functions • Evaluate the elements of modernized banking. • Understand the functions of RBI and methods of credit control. 			
Credits: 4			
Max.Marks: 25+75			
TotalNo.ofLectures: 45			
Unit	Topics		No. of Lectures
I	Money: Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High PoweredMoney- Meaning And Uses, Sources Of Changes In High Powered Money. Financial System: Components, FinancialIntermediaries.		15
II	Indian Banking System: Definition Of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process Of Credit Creation By Banks;Determination of Money Supply And Total Bank Credit.		10
III	Development Banks And Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-RegionalProblems, Problem Between Large And SmallBorrowers.		10
IV	The Reserve Bank of India: Functions, Instruments OfMonetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation AndInflationaryExpectations.		10
SuggestedReadings: <ol style="list-style-type: none"> 1. SahaSKIndianBankingSystemSBPDPublication(HindiandEnglish) 2. DeshmukhAndIndianBankingSystemChandralokPrakashan(HindiandEnglish) 3. GuptaSBMonetaryPlanningOfIndia 4. KhanMYIndianFinancialSystemTheoryAndPractice 5. SenguptaAK&AgarwalKMoneyMarketOperationsInIndiaNote- Latesteditionofthetextbooksshouldbeused.` 			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			

Programme: B.Com.Honours.		Year: first	Semester: II
Group: Skill and Ability Enhancement			
CourseCode: BCH-206		CourseTitle: Computer and E-Business	
Course OutcomeAt the end of this course, students would be able to: <ol style="list-style-type: none"> 1. Demonstrate an understanding of the foundations and importance of E-commerce 2. Demonstrate an understanding of retailing in E-commerce 3. Analyze the impact of E-commerce on business models and strategy 4. Recognize and discuss global E-commerce issues 			
Credits: 4			
Max.Marks: 25+75			
TotalNo.ofLectures: 45			
Unit	Topics		No. of Lectures
I	Introduction to Computer: Component of a Computer System, Indian Computing Environment, Generations of Computer Technology and Programming Languages, Data Communications and Networking, LANS and WANS, Management of Data Processing System inBusiness Organizations.		5
II	Typical Business application of Computers: Role of Computers in Management, Computer Software Systems, Software Development Process, File Design & Report Design. Data Files Types/Organizations, Master & Transaction File.		10
III	An Introduction to Operating Systems and Windows: Application packages for PCs such as Spreadsheet, Creation of Spreadsheet applications, Range, formulas, functions, Word Processing and Data Base Management System.		10
IV	Electronic Data Interchange (EDI): EDI Applications in Business, Introduction to e- commerce and its applications, Types of Electronic Commerce Solutions, E commerce Framework Categorization (B2B, B2C, C2C, G2B, G2C), E- commerce Laws- Introduction, The Electronic Commerce Transact on Validity arnd enforceability ofagreements, Digital Documents, Other Legal Issues, Bar Coding.		10
V	Internet Marketing: E-commerce In India Issues and Opportunities in Implementation- Introduction, Commercial Issues. Infrastructure Issues, Social- and Cultural Issues, Dot Com, Emerging Trends.		10
SuggestedReadings: <ol style="list-style-type: none"> 1. Aurora, Computer Fundamentals, Vikas Publications. 2. Sinha & Sinha, Fundamentals of Computers, BPB Publications. 3. Dhar, P., Fundamental of IT and Its Application in Business, Abhijay Publishing House. 4. Norton, P. Introduction to computers. TMH 5. Rajaraman, V. Introduction to Information Technology. PHI. 6. Basandra SK - Computers Today (Galgotia, 1st Edition). 			
Note-Latesteditionof thetextbooksshouldbeused.`			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.			

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Third
Course /Paper		
Course Code: BCH-301	Course Title: Marketing Management	
Course outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques and types of marketing.		
Credits: 4	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction: Nature, scope and importance of marketing, Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer Behaviour : An Overview: Consumer buying process; Factors influencing consumer buying decisions.	9
II	Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.	9
III	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies. Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach	9
IV	Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions. Retailing: Types of retailing – store based and non store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.	9

V	Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.	9
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1 Chhabra, T.N., Principles of Marketing, Sun India Publication. 2 Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English) 3 Principles of Marketing: Philip Kotler, PHI. 4 Marketing Management: Ramaswamy & Namakumari, Tata McGraw Hill 5 Marketing Planning and Strategy: Jain, Cengage learning. 6 Marketing Management: Gandhi IC, Tata McGraw Hill 7 Basic Marketing: Me Carthy EJ &. Others, Tata McGraw Hill <p style="padding-left: 40px;">Suggestive digital platforms web links-www.microlinkcollege.net, nptel, epgpathshala.com, coursera, ipsedu.in, hype.cpm</p>		
<p>Suggested Continuous Evaluation Methods: Assignments, Presentation and MCQs.</p> <p>.....</p>		
<p>Suggested equivalent online courses:</p> <p>.....</p>		
<p>Further Suggestions:</p> <p>.....</p>		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: third
Course /Paper		
Course Code: BCH- 302	Course Title: Cost Accounting	
Course outcomes: To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems and use costing data for planning, control & decision-making..		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction Meaning, objectives and advantages of cost accounting. Difference between financial, cost, and management accounting. Cost concepts and classifications, Elements of cost. Installation of costing system; Role of a cost accountant in an organization.	9
II	Elements of Cost: Material and Labour Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials, Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost, Treatment of Material Losses. Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes-Halsey, Rowan, Taylor’s differential price wage.	9
III	Elements of Cost: Overheads Classification, allocation, apportionment and absorption of overhead; Under – and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.	9
IV	Methods of Costing Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service	9

	costing (Only transport).	
V	Cost Accounting Systems Integral and non-integral systems; reconciliation of cost and financial accounts	9
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi 2. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi. 3. Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems, S. Chand & Co. Ltd., New Delhi 4. Banerjee, Bhabatos. <i>Cost Accounting-Theory and Practice</i>. PHI Pvt. Ltd. New Delhi 5. Jhamb, H.V. <i>Fundamentals of Cost Accounting</i>. Ane Books Pvt. Ltd. New Delhi. 6. Arora, M.N. <i>Cost Accounting-Principles and Practice</i>. Vikas Publishing House, New Delhi <p>Suggestive digital platforms web links- ICWA, nptel, Swayam, Coursera</p>		
<p>Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ</p>		
<p>Suggested equivalent online courses:</p>		
<p>Further Suggestions: Latest edition of text books may be used</p>		

Programme/Class: B.Com(Hons) Degree	Year:	Semester: First
Course/Paper		
Course Code : BCH-303	Course Title: INDIAN ECONOMY	
Course outcomes: To acquaint the students with the policy regimes, structure and sectoral trends of Indian economy.		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Basic Issues in Economic Development Concept and Measures of Development and Underdevelopment; Human Development.	7
II	Basic Features of the Indian Economy at Independence Composition for national income and occupational structure, the agrarian scene and industrial structure.	7
III	Policy Regimes The evolution of planning and import substituting industrialization, Economic reform and liberalization.	7
IV	Growth, Development and Structural Change The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions, The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; Changes in policy perspectives on the role of institutional framework post 1991, Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. Demographic Constraints: Interaction between population change and economic development.	10
V	Sectoral Trends and Issues a) Agriculture: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution	14

	<p>and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.</p> <p>b) Industry and Services: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.</p> <p>c) The Financial Sector: Structure, Performance and Reforms, Foreign Trade and balance of Payments: Structural Changes and Performance of India’s Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, India at the United Nations: Security Council Reforms.</p>	
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Suggested Readings:

1. Mishra and Puri, Indian Economy, Himalaya Publishing House
2. IC Dhirga, Indian Economics, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundaram, Indian Economy, S. Chand & Company
4. Bettlheim, Charles. . *India Independent*. Chapters 1,2 and 3.
5. Bhagwati, J., and Desai, P. . *India: Planning for Industrialization*. OUP. Ch 2.
6. Byres, T.J., *The Indian Economy: Major Debates since Independence*. OUP.
7. Ahluwalia, Montek S. *State-level Performance under Economic Reforms in India* in A.O. Krueger.
8. Dreze, Jean., and Sen. Amartya. *Economic Development and Social Opportunity*. Ch. 2. Oup.
9. Rangarjan, C., and Jadhav, N. *Issues in Financial Sector Reform*. Bimal Jalan. The Indian Economy, Oxford University Press, New Delhi.

Suggestive digital platforms web links- open.oregonstate.education, www.indiabudget.gov.in, dea.gov.in, economicstimes.indiatimes.com, www.epw.in, www.isec.ac.in, epgp.inflibnet.ac.in

Suggested Continuous Evaluation Methods: Practicals, Assignments, Presentation and MCQs.
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Suggested equivalent online courses:
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Further Suggestions:
Latest edition of text book may be used.
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Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Third
Course/Paper		
Course Code: BCH-304	Course Title: Income Tax Laws & Practice	
Course outcomes: It enables the students to know the basics and various heads of Income Tax Act.		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction Basic concepts; Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) Residential status; Scope of total income the basis of residential status, Exempted income under section 10	9
II	Computation of Income under different heads-1 Income from Salaries; Income from house property	9
III	Computation in Income under different heads-2 Profits and gains of business or profession: Capital gains; Income from other sources	9
IV	Computation of Total Income and Tax Liability Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court.	9
V	Preparation of Return of Income Filing of returns; Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.	9

Suggested Readings:

1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.
2. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and
3. English)
4. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan
5. Publications, New Delhi. (Hindi and English)
6. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications,

NOTE:- THE LATEST ASSESSMENT YEAR SHOULD BE USED.

- **Suggestive digital platforms web links-** *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai, *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi, *Current Tax Report*. Current Tax Reporter, Jodhpur. Excel Utility available at incometaxindiaefiling.gov.in

Suggested Continuous Evaluation Methods: Assignments, MCQs, Presentation and Practical Practice Problems.

Suggested equivalent online courses:

Further Suggestions:

Latest edition of text books and software may be used

Programme/Class: B.Com(Hons) Degree		Year: Third	Semester: Sixth
Course/ paper			
Course Code: BCH-401		Course Title: Fundamentals of Financial Management	
Course outcomes: To familiarize the students with the principles and practices of financial management			
Credits: 3		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=45
I	Introduction Nature, Scope and objectives of financial management, Agency problem, time value of money, Risk and Return-Concept and Calculation (including Capital Asset Pricing Model).		9
II	Capital Budgeting The capital Budgeting Process, Cash Flow Estimation, Payback Period method, Discounted payback Period Method, Accounting Rate of Return, New Present Value (NPV), Net Terminal value, Internal Rate of Return (IRR), profitability Index, Capital budgeting under Risk. Certainty Equivalent Approach and Risk-Adjusted Discount Rate.		9
III	Cost of Capital and Financing Decision Sources of long-term financing, Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital, Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage, Determinants of capital structure.		9
IV	Working Capital Decisions Concepts of Working Capital, Operating & Cash Cycles, Risk-return trade off, sources of short term finance, working capital estimation, cash management, receivables management, inventory management.		9

V	<p>Dividend Decision</p> <p>Theories for Relevance and irrelevance of dividend decision for corporate valuation-Walter’s Model, Gordon’s Model, MM Theory, Cash and stock dividends, Dividend policies in practice and Determinants of Dividend.</p>	9
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Khan, M.Y. and Jain, P.K. <i>Financial Management: Text and Problems</i>. Tata McGraw Hill. 2. Horne, Van., James,C., and John. Wachowicz. <i>Fundamentals of Financial Management</i>. Pearson Education 3. Ross, Stephen A., Westerfield, Randolph., and Jeffrey, Jaffe. <i>Corporate Finance</i>. Tata McGraw Hill 4. Srivastava, Rajiv., and Mishra, Anil. <i>Financial Management</i>. Oxford University Press, UK 5. Singh, Preeti. <i>Financial Management</i>. Ane Books Pvt. Ltd. New Delhi 6. Singh, J.K. <i>Financial Management-text and Problems</i>. Dhanpat Rai and Company, Delhi 7. Sharma, G.L. and Singh Y.P. <i>Contemporary issues in Finance and Taxation</i>. Academic Foundation, Delhi 		
<p>Suggestive digital platforms web links- nptel, epgpshala, coursera</p>		
<p>Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests</p> <p>.....</p>		
<p>Suggested equivalent online courses:</p> <p>.....</p>		
<p>Further Suggestions:</p> <p>In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.</p> <p>.....</p>		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Fifth
Course /Paper		
Course Code: BCH-402	Course Title: Management Accounting	
Course outcomes: To provide students with the working knowledge of Management Accounting and its application.		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management	9
II	Budgetary Control :Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.	9
III	Standard Costing and Variance Analysis : Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.	9
IV	Marginal Costing :Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.	9
V	Decision Making Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down, pricing Decisions: Major factors influencing pricing decisions, various methods of pricing. Contemporary Issues :Responsibility Accounting: Concept, Significance, Different Responsibility Centre	9

<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Khan, M.Y. and P.K. Jain. Management Accounting, Tata McGraw Hill, Publishing Co., New Delhi. 2. Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi. 3. Arora, M.N. <i>Management Accounting</i>. Himalaya Publishing House. 4. Usry, Milton E., and Lawrence, H. Hammer. <i>Cost Accounting, Planning and Control</i>. South Western Publishing Co. 5. Drury, Colin. <i>Management and Cost Accounting</i>. Thomson Learning. 		
<p>Suggestive digital platforms web links- nptel, epghpathshala, coursera</p>		
<p>Suggested Continuous Evaluation Methods: Assignments , Practicals, Presentation and MCQs based Practice Session</p>		
<p>Suggested equivalent online courses: </p>		
<p>Further Suggestions: Latest edition of text book may be used. </p>		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Third
Course/Paper		
Course Code: BCH-403	Course Title: Corporate legal framework	
Course outcomes: To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
I	<p>Introduction Administration of Company Law [including National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts]: characteristics of a company; common seal; lifting of corporate veil; types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company, producer company, association not for profit; illegal association; formation of company, promoters and their legal position, pre incorporation contract and provisional contract; on-line registration of a company.</p>	9
II	<p>Documents Memorandum of association and its alternation, articles of association and its alternation, doctrine of constructive notice and indoor management, prospectus, shelf prospectus and red herring prospectus, misstatement in a prospectus; GDR; book building; issue, allotment and forfeiture of shares, calls on shares; public offer and private placement; issue of sweat capital; employee stock option; issue of bonus shares; transmission of shares, buyback and provisions regarding buyback; share certificate; D-mat system; membership of a company.</p>	9
III	<p>Management and Meetings Classification of directors, additional, alternate and adhoc director; women directors, independent director, small shareholder' director; director identity number (DIN); appointment, who can appoint a director, disqualifications, removal of directors; legal position, powers and duties; key managerial personnel, managing director, manager; meetings of shareholders and board; types of meeting, convening and conduct of meetings, requisites of a valid meetings; postal ballot, meeting through video conferencing, e-voting; committees of board of directors – audit committee, nomination and remuneration committee, stakeholders relationship committee,</p>	9

	Corporate social responsibility committee; prohibition of insider trading.	
IV	Dividends, Accounts, Audit Provisions relating to payment of dividend, provisions relating to books of account, provisions relating to audit, auditors' appointment, rotation of auditors, report, secretarial standards and secretarial audit; on-line of documents, winding up-concept and modes of winding up.	9
V	The Depositories Act 1996 Definitions: rights and obligations of depositories; participants, issuers and beneficial owners; inquiry and inspections, penalties	9
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Company Law: ND Kapoor, Sultan Chand and Co. 2. Company Law: Rajasri. – HPH 3. Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication 4. The Depositories Act, 1996 <p>NOTE- COMPANIES ACT OF 2013 SHOULD BE USED.</p> <p>Suggestive digital platforms web links- nptel, epgpathshala, www.mca.gov.in, www.india.code.nic.in</p> <p>Suggested Continuous Evaluation Methods: Assignments, MCQs, Presentations.</p> <p>.....</p> <p>Suggested equivalent online courses:</p> <p>.....</p> <p>Further Suggestions:</p> <p>Latest edition of text books may be used.</p> <p>.....</p>		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Fourth
Course /Paper		
Course Code: BCH-404	Course Title: Indirect Tax -GST	
Course outcomes: To provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST and its contribution for economic development.		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Indirect taxes before the GST; Concept of VAT: Meaning and Methods; Major defects in the structure of Indirect taxes prior to GST; Need of GST in India; Genesis and Salient features of GST; Taxes Subsumed in GST; Advantages and Challenges of GST; Innovation and best practices; Structure of GST including SGST, CGST, UTGST and IGST.; Procedure of Registration; Compulsory Registration; Deemed Registration, Cancellation and Revocation of Registration.	9
II	Levy and collection of GST Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.	9
III	Input Tax Credit Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work	9
IV	Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Types of Assessment, Summary and Scrutiny, Payment of Taxes, Maintenance of Records and Submission of Return	9

V	Taxability of e-Commerce, Anti-Profiteering, Avoidance of dual control.	9
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan 2. Publication English and Hindi 3. 2- Agarwal Raj ke advanced handbook on GST background material on model GST 4. law Sahitya Bhawan Publications. 5. 3-. Bansal K. M. GST Customer law taxman Publication private limited University 6. Edition 7. Gupta, S.S. GST-How to meet your obligations (April 2017), Taxman Publications. 8. GST Manual, Taxman Publications. 9. Garg, Keshav, GST Ready Reckoner, Bharat Law House. 		
<p>Suggestive digital platforms web links- nptel, epghpathshala, coursera, gstcouncil.gov.in, cbic-gst.gov.in, cleartax.in, selfservice.gstsystem.in</p>		
<p>Suggested Continuous Evaluation Methods: Assignments , Practicals, Presentation and MCQs based Practice Session</p>		
<p>Suggested equivalent online courses:</p>		
<p>Further Suggestions: LATEST EDITION OF THE BOOKS SHOULD BE USED</p>		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Third
Course/Paper		
Course Code: BCH-501	Course Title: Human Resource Management	
Course outcomes: To acquaint students with the techniques and principles of managing human resource of an organization		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Human Resource Management Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; emerging challenges of human resource management – Workforce diversity, empowerment, downsizing, VRS, work life balance.	9
II	Acquisition of Human Resource Human resource planning – Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept sources; selection – concept and process; Test and interview; Placement, induction and socialization; Retention. (ICICI)	9
III	Training and Development Concept and importance; Role specific and competency based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.	9
IV	Performance Appraisal and Compensation Management Performance appraisal – Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counseling; Job changes – Transfers and promotions Human resource audit;	9

	Compensation – Concept and policies, Base and supplementary compensation; individual, group and organization incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.	
<p style="text-align: center;">V</p>	<p>Maintenance of employees and Emerging Horizons of HRM Employee health and safety; Employee; Social security (excluding legal provisions); Employer-employee relations – An overview; Grievance handling and redressal; Industrial disputes; Causes and settlement machinery; e-HRM; Human Resource Information System and e-HRM; Impact of HRM practices on organizational performance; HR audit, Contemporary issues in human resource management.</p>	<p style="text-align: center;">9</p>
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Mondy. A.W., and Noe, R.M. <i>Human resource Management</i>. Pearson Education. 2. Decenzo, D.A., and Robbins, S.P. <i>fundamentals of Human resource Management</i>. Wiley. India. 3. Dessler, g., and Varkkey, B. <i>Human resource Management</i> Person Education. Delhi. 4. Chhabra, T.N. <i>Human resource Management</i>. Dhanpat Rai & Co., Delhi. 5. Aswathappa, K. <i>Human resource Management</i>. Tata McGraw-Hill. New Delhi 6. French, W.L., <i>Human resource Management</i>. Haughten Miffin, Boston. 7. Gupta, C.B. <i>Human resource Management</i>. Sultan Chand & Sons. Delhi. 8. Rao, V.S.P. <i>Human resource Management: Text and Cases</i>. Excel Books. 		
<p>Suggestive digital platforms web links- hrdconnect.com, open.lib.umn.edu, hbr.org, nptel, swayam</p>		
<p>Suggested Continuous Evaluation Methods: Assignments, Practical, Presentation and MCQs. </p>		
<p>Suggested equivalent online courses: </p>		
<p>Further Suggestions: Latest edition of text books may be used. </p>		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Third
Course/Paper		
Course Code: BCH-502	Course Title: Entrepreneurship Development & Practice	
Course outcomes: The objective of this course is to understand the terminologies associated with the field of Entrepreneurship along with their relevance.		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction Meaning, elements, determinants and importance of entrepreneurship and creative behavior, Entrepreneurship and creative response to the society problems and at work. Dimensions of entrepreneurship; intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, enetpreneurship, ecopreneurship, and social entrepreneurship.	9
II	Types of Business Entities Entrepreneurship and Micro, small and Medium Enterprises, Concept of business groups and role of business houses and family business in India. The contemporary role models in India business: their values, business philosophy and behavioural orientations. Conflict in family business and its resolution.	9
III	Entrepreneurial Sustainability Public and private system of stimulation: support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.	9
IV	Business Plan Preparation Sources of business ideas and tests of feasibility, Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control: preparation of project report	9

	(various aspects of the project report such as size of investment, nature of product, market potential may be covered). Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.	
V	Mobilizing Resources Mobilizing resources for start-up, Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; contract management; Basic start-up problems	9
Suggested Readings: <ol style="list-style-type: none"> 1. Desai, Vasant, “Dynamics of Entrepreneurial Development and Management”, Himalaya Publishing House 2. Desai, Vasant, “Management of Small Scale Industry”, Generic 3. Drucker, Perer, “Innovation and Entrepreneurship”, Harper Business; Reprint edition 4. Gupta, C.B. & Srinivasan, N.P., “Entrepreneurship Development”, S. Chand 5. Kenneth, P.Van, “Entrepreneurship and Small Business Management” 6. Pareek, Udai& Ven, “Developing Entrepreneurship book on Learning System” 7. Agrawal, R.C., ‘UdyamitaVikas’(Hindi) 8. Khanka, S.S. “Entrepreneurship Development”, S. Chand & Company 		
Suggestive digital platforms web links- nptel, epgpathshala, swayam, startupsusa.org, www.econlib.org		
Suggested Continuous Evaluation Methods: Practicals, Assignments, Presentations.		
Suggested equivalent online courses:		
Further Suggestions: Latest Edition of text books may be used.		

Programme/Class: B.Com(Hons) Degree	Year: First	Semester: Second
Course / Paper		
Course Code: BCH-503	Course Title: Business Regulatory Framework	
Course outcomes: The objective is to explain various important laws pertaining to functioning of Business in India. These are laws according to which the Indian Businesses are governed.		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Indian Contract Act, 1872: Concept and Essentials of a Valid Contract; Agreement Vs. Contract; Classification of Contract; Offer and Acceptance. Special Contracts: Bailment and Pledge; Indemnity and Guarantee, Contract of Agency, Performance of Contract; Discharge of Contract; Breach of Contract.	9
II	Sale of Good Act 1930: formation of contract of sale and Agreement to Sale. Conditions and warranties, Caveat empetor, Ownership of goods and transfer, unpaid seller and his rights.	9
III	Indian Partnership Act, 1932: Nature, Concept and Kinds of Partnership; Partnership Deed; Registration of Partnership Firm; Dissolution of Partnership and Dissolution of Firm. Negotiable Instrument Act, 1881: Concepts and Features of Negotiable Instruments; Holder and Holder in due course; Promissory Note; Bills of Exchange and Cheques.	9
IV	Consumer Protection Act of 2020 : Consumer Protection Council; Consumer Disputes Redressal Agencies.	9
V	M RTP Act 1969 and Competition Act 2002: Main Provisions and the objectives of the Acts. Difference between MRTP Act and Consumer Protection Act.	9
Suggested Readings:		
<ol style="list-style-type: none"> 1. Sushma Arora, Business Laws, Taxmann Pulications. 2. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education 3. Kapoor, N.D., Business Law, Sultan Chand 		

4. Lee Reach, *Business Laws*, Oxford University Press, U.K.
5. Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow

Suggestive digital platforms web links: NPTEL, epgpathshala, coursera, cronuslaw.com, www.shiksha.com, www.lawinfo.com, www.legalmatch.com

Suggested Continuous Evaluation Methods:

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Suggested equivalent online courses: Assignments, Presentation, Practicals and MCQ

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Further Suggestions:

Latest edition of text books may be used.

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Programme/Class: B.Com(Hons) Degree	Year: First	Semester: Second
Course / Paper		
Course Code: : BCH-505	Course Title: Corporate Accounting	
Course outcomes: To understand the functioning of Corporate Accounting Practices with relevant practical examples.		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Accounting for Share Capital & Debentures: Issue, forfeiture and reissue of forfeited shares-concept & process of book building. Issue of rights and bonus shares. By back of shares. Redemption of preference shares. Issue and Redemption of Debentures, Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits. Preparation of cash Flow Statement. as per Accounting Standard (Ind- AS): 7, Accounting Standard 2013	9
II	Valuation of Goodwill and Valuation of Shares Concepts and calculation – simple problem only.	9
III	Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.	9
IV	Accounting Holding Companies/Parent Companies Preparation of consolidated balance sheet with one subsidiary company, Relevant provisions of Accounting Standard: 21 (ICAI).	9
V	Banking Companies Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank.	9

	Non-performing assets (NPA).	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Monga, J.R. <i>Fundamentals of Corporate Accounting</i>. Mayur Paper Backs, New Delhi. 2. Maheshwari, S.N. and Maheshwari, S.K. <i>Corporate Accounting</i>. Vikas Publsingh House, New Delhi. 3. Shukla, M.C., Grewal, T.S., and Gupta, S.C. <i>Advanced Accounts</i>. Vol. – II. S. Chand & Co., New Delhi 4. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co. 5. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons. 6. Accountancy–I: Tulasian, Tata McGraw Hill Co. <p>Suggestive digital platforms web links-onlinelibrary.wiley.com, www.pcmag.com,</p>		
<p>Suggested Continuous Evaluation Methods: Assignments, Presentation, Practicals and MCQ</p> <p>.....</p>		
<p>Suggested equivalent online courses:</p> <p>.....</p>		
<p>Further Suggestions:</p> <ol style="list-style-type: none"> 1. The relevant India Accounting Standard in line with the IFRS for all the above topics should be covered. 2. Any revision of relevant Indian Accounting Standard would become applicable immediately. <p>.....</p>		

Course Code: BCH- 601		Course Title: International Business
Course outcomes: This course will provide the students an opportunity to learn and understand how business is conducted in the international arena		
Credits: 4		Minor Elective
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=60
I	Introduction to International Business: Globalization and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business – complexities of international business; internationalization Stages and Orientations, Modes of entry into international business.	9+3
II	International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments; Global trading environment - recent trends in world trade in goods and services; Trends in India's foreign trade.	9+3
III	International Trade – Theories of International Trade, tariff and non-tariff measures; Balance of payment account and its components. International and Economic Organizations: WTO, UNCTAD, World Bank and IMF.	9+3
IV	Regional Economic Integration: Forms of regional integration; Integration efforts among countries in Europe, North America and Asia, Cost and benefit of regional economic Integration	9+3
IV	Tariff and non-tariff measures; Balance of payment account and its components. IMF, Role of IMF, IBRD, WTO . Regional Economic Integration: EU, NAFTA, ASEAN, SAARC. Exchange Rate Determination: Factors affecting exchange rate – Relative inflation rates, relative interest rates, relative income levels, government controls, expectations, etc. Government intervention and government influence on exchange rates. Theories of exchange rate – Purchasing Power Parity, Interest Rate Parity and Fisher's effect.	9+3

Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Sumati Varma, International Business, Pearson Education.
3. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
4. Michael R. Czinkota, et al. *International Business*. Fortforth: The Dryden Press.
5. RBI, Report on Currency & Finance, various issues.
6. Griffin, Ricky W. and Michael W. Pustay. *International Business- A Managerial Perspective*. Prentice Hall.
7. Sharan, V. *International Business*. Pearson Education
8. Bennetr, Roger. *International Business*. Delhi: Pearson.
9. UNCTAD Reports.
10. WTO, Annual Report, various issues

Suggested digital Platform Weblink: [nptel](#), [coursera](#), [epgpathshala](#), [rbi.org](#)

Suggested Continuous Evaluation Methods:Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests

Suggested equivalent online courses:

Further Suggestions:

Latest edition of text books may be used.

Course Code: BCH-602		Course Title: Auditing and Corporate Governance
Course outcomes: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0 (4hr)		
Unit	Topics	No. of Lectures Total=45
I	Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control-Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.	9
II	Audit of Companies and Special Areas of Audit Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor’s Report-Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013, Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems	9
III	Verification and Valuation of Assets: Meaning, Rationale, General Principles of Verification and Valuation, Distinction Between Verification and Valuation, Auditor’s Position as Regards Valuation of Assets, Verification and Valuation of Fixed Assets, Current Assets and Investments. Computer aided audit techniques and tools.	9
IV	Company Auditor: Appointment, Qualifications, Disqualifications, Remuneration and Removal of a Company Auditor, Rights, Duties and Liabilities of an Auditor – Legal Provisions under the Companies Act and under the Decisions of Legal Cases. Audit Report: Meaning, Scope, Contents and Importance of Audit Report, Essentials of Good Audit Report, Types of Audit Report, Audit Report and Audit Certificate, Consideration for making	9

	Qualification in Audit Reports, Specimen of Audit Reports	
V	<p>Corporate Governance Meaning, Theories, Models and Benefits of Corporate Governance; Politics and Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Corporate Governance in Public Sector Undertaking; Corporate Funding of Political Parties; Class Action; Whistle Blowing; Shareholders Activism</p>	9
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Gupta, Kamal, Contemporary Auditing, TMH 2. Tandon, B.N., Principles of Auditing, S. Chand & Co. 3. Basu, Sanjib Kumar, Fundamentals of Auditing, Pearson 4. Rani, Geeta D., and Mishra, R.K.. <i>Corporate Governance – Theory and Practice</i>, Excel Books, New Delhi. 5. Tricker, Bob, <i>Corporate Governance- Principles, Policies, and Practice</i> (Indian Edition), Oxford University Press, New Delhi. 6. Sharma, J.P. <i>Corporate Governance, Business Ethics, and CSR</i>. Ane Books Pvt. Ltd. New Delhi 		
<p>Suggestive digital platforms web links-</p>		
<p>Suggested Continuous Evaluation Methods: ...Assignments , Practicals, Presentation and MCQs based Practice Session </p>		
<p>Suggested equivalent online courses: </p>		
<p>Further Suggestions: Latest Edition of text books may be used.....</p>		

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Fourth
Course /Paper		
Course Code: BCH- 603	Course Title: Public Finance	
Course outcomes: This Paper highlights the importance of Public Finance in an Indian Economy. It covers Public Expenditure, Public Revenue and Public Taxation and Public Debt.		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction: Meaning, Nature and Scope of Public Finance; Public Finance and Private Finance; Public Finance & other Sciences; Theory of Maximum Social Advantage- Concept and Limitations. Principles of Maximum Social Advantage.	9
II	Public Expenditure: Meaning, Nature, Objectives and Classification; Canons of Public Expenditure; Effects of Public Expenditure; Public Expenditure in India. Classification of Budgets.	9
II	Public Revenue: Meaning and Classification; Sources of Public Revenue; Tax & Non Tax Revenues; Features of Sound Tax System; Theories of Taxation- Physiocratic Theory, Expediency Theory, Cost of Service Theory, Benefit Received Theory and Ability to Pay Theory.	9
III	Tax Structure and Burden: Concept of Tax Burden; Impact of Tax, Shifting and Incidence of Taxes; Theories of Tax Shifting- Concentration Theory, Diffusion Theory and Modern Theory; Economic Effects of Taxes; Taxable Capacity; Indian Tax Structure- Salient Features.	9
IV	Public Debt: Meaning and Significance; Private and Public Debt; Classification and Sources of Public Debt; Effects of Public Debt; Methods of Repayment of Public Debt; Limitations of Public Debt; Deficit Financing- Concepts, Objectives, Significance and Limitations.	9

Suggested Readings:

- 1 .Dr Bhatia H.L. – Public Finance,Vikas Publishing house
2. Dr S K Singh, Public Finance In Theory And Practice, S Chand
3. Vaish and Agarwal, Public Finance, Wiley Eastern

Suggestive digital platforms web links- corporatyefinanceinstitute.com, nptel, swayam, coursera, oecd.org, www.nic.in, www.mckinsey.com, dea.gov.in

Suggested Continuous Evaluation Method: Assignments, Presentation and MCQ

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Suggested equivalent online courses:

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Further Suggestions:

Latest edition of text books may be used

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Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Fifth
Course /Paper		
Course Code: BCH-604	Course Title: Advanced Corporate Accounting	
Course outcomes: To provide students with the working knowledge of mNgement Accounting and its application.		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Amalgamation and Absorption of Companies: Concept of Amalgamation and Absorption; AS 14 and Types of Amalgamation; Purchase Consideration; Accounting in the Books of Transferor Company; Accounting in the Books of Transferee Company	9
II	Reconstruction of Companies: Concept of Reconstruction; Need for Reconstruction; Types of Reconstruction- External Reconstruction and Internal Reconstruction; Alteration in Share Capital; Reduction in Share Capital; Scheme of and Accounting for Internal Reconstruction.	9
III	Holding Company Accounts: Concept of Holding Company; Concept of Subsidiary Company; Provisions under Companies Act, 1956;	9
IV	Winding up of Companies: Concept of Winding up of Companies; Order of Payment; Preparation of Statement of Affairs; Preparation of Deficiency Account; Preparation of Liquidator's Final Statement of Account	9
IV	Accounting for Special Issues: Accounting for Bonus Share Issue; Accounting for Employee Stock Option Scheme; Accounting for Buyback of Equity Shares; AS 20 and EPS Calculation.	9
Suggested Readings: 1.Shukla, M.C. & Grewal, T.S. Advanced Accounts, S. Chand Publishing, Vol-2, 17/e3. 2.Gupta R.L. : Advanced Accountancy, S. Chand Publishing, Vol. II 13th Edition (English) 13th Edition 3.Chakraborty, H.: Advanced Accountancy, Oxford University Press, Calcutta.		
Suggestive digital platforms web links- nptel, epgpathshala, courser, udemy		

Suggested Continuous Evaluation Methods:

...Assignments , Practicals, Presentation and MCQs based Practice Session

Suggested equivalent online courses:

Further Suggestions:

Latest edition of text book may be used.

Programme/Class: B.Com(Hons) Degree	Year: Second	Semester: Third
Course/Paper		
Course Code: BCH-701	Course Title: E Commerce and Digital Marketing	
Course outcomes: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means		
Credits: 3		Compulsory
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-0-1		
Unit	Topics	No. of Lectures Total=45
I	<p>Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-commerce, e-commerce business models (introduction key elements of a business model and categorizing major E-commerce business model), forces behind e-commerce.</p> <p>Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)</p>	9
II	<p>Security and Encryption: Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),</p>	9
III	<p>Website designing Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, cascading Style Sheets</p>	9
IV	<p>E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working</p>	9

	and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments	
V	<p>On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like (banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment, Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)</p>	9
<p>Suggested Readings:</p> <ol style="list-style-type: none"> Greenstein, M. and T.M. Feinman. <i>Electronic Commerce: Security, Risk Management and control</i>. Tata McGraw Hill. Kosiur, David, <i>Understanding Electronic Commerce</i>. Prentice Hall of India Pvt. Ltd., New Delhi. Whiteley, David. <i>E-commerce</i>. McGraw Hill, New York. Agarwala, Kamlesh n., Lal, Amit., and Agarwala, Deeksha. <i>Business on the Net: An Introduction to the Whats and Hows of E-commerce</i>, Macmillan India Ltd. Bajaj, Deobyani Nag. <i>E-commerce</i>. Tata McGraw Hill Company, New Delhi Turban, e., al. <i>Electronic Commerce: A Managerial Perspective</i>. Pearson Education Asia. Diwan, Prag., and Sharma, Sunil. <i>Electronic Commerce – A Manager’s Guide to E-Business</i>. Vanity Books International, Delhi. Dietel , Harvey M., Dietel, Paul J., and Kate Steinbuhler. <i>E-business and E-commerce for managers</i>. Pearson Education. <p>Suggestive digital platforms web links- nptel, Swayam, Coursera, www.bigcommerce.com, www.vssut.ac.in,</p>		
<p>Suggested Continuous Evaluation Methods: Assignments, Practicals, Presentations and MCQs based learning. </p>		
<p>Suggested equivalent online courses: </p>		
<p>Further Suggestions: Latest edition of text book may be used </p>		

Programme/Class: B.Com(Hons) Degree	Year: Third	Semester: Sixth
Course/ paper		
Course Code: BCH- 702	Course Title: Sales Management & Advertising	
Course outcomes: The objective of the course is to teach the basics of sales management and the concept of advertising.		
Credits: 3	Compulsory	
Max. Marks: 25+75	Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0		
Unit	Topics	No. of Lectures Total=45
I	Introduction: Concept, Objectives and Functions of Sales Management. Importance and Limitations of Sales Management. Nature, Scope and Importance of Salesmanship. Classification of Salesmanship. Selling Process. Theories of selling. AIDA model of selling,	9
II	Nature of Sales Management position. Functions and qualities of sales executives. Sales Organisation- Purpose and types of Sales Organisation. Steps involved in setting up Sales Organisation. Factors determining the size of Sales Organisation.	9
III	Sales Force Management: Concept and functions of Salesman. Kinds of salesman. Essential qualities of a successful salesman. Recruitment and Selection of salesman. Salesman's Training-objectives and methods of salesman training. Positive mental attitude ,Effective Communication,Art of persuasion..	9
IV	Compensating Salesman: Elements of an Ideal Compensation plan. Methods of Compensation. Motivation to salesman. Controlling sales personnel, Evaluation and Supervision.	9
V	Advertising: Concept, Objectives and Classification. Advertising Media – important media and their merits and demerits. Advertising Budget: Factors	9

	determining size of advertising budget, Methods of determining Advertising Budget. Creation of advertisement- concept, feature, and classification of advertising appeal; advertising copy and layout. Role of advertising agency.	
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Suggested Readings:

1. Still, Cundiff and Govoni -Sales Management, Pearson Edition
2. Panda T, Sahadev S-Sales and Distribution Management, Oxford University Press
3. Sales Force Management – Johnston & Marshall , Tata McGraw Hill Edition
4. Havaladar, Krishna K- Sales and Distribution Management, Tata McGraw Hill
5. Narang, R-Advertising, Sales and Promotion, Pearson Education □ Aaker & Myers-Advertising Management, Prentice Hall Inc
6. Chunawala & Sethia-Foundations of Advertising Theory & Practice; Himalaya Publishing House

Suggested Continuous Evaluation Methods: MCQ, Assignment and Class Tests

Suggested equivalent online courses:

Further Suggestions:
 The latest edition of text books may be used.

Programme/Class: B.Com(Hons) Degree		Year: Second	Semester: Fifth
Course /Paper			
Course Code: BCH-704		Course Title: Banking Theory and Regulation	
Course outcomes: To provide students with the working knowledge of Banking Law and Practices			
Credits: 3		Compulsory	
Max. Marks: 25+75		Min. Passing Marks:	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0			
Unit	Topics		No. of Lectures Total=45
I	:Introduction to Banking: Definition of Banking, Types of Commercial Banks, Functions of Commercial Banks, Advantages of Commercial Banks, Limitations of Commercial Banks		9
II	Co Operative Banking In India, Role of Co-Operative Banks, Structure of Co-Operative Banks, Types of Co-Operative Banks, Types of Agriculture Credit, Management and Functions of Co-Operative Banks.		9
III	The Banking Regulation Act, RBI Act, SBI Act, The Banking Companies (Acquisition & Transfer Of undertakings) Acts 1970,1980. RRB Act 1976, NABARD Act, Export Import Bank Act.		9
IV	Modern trends Modern trends in Banking: Mobile Banking, Internet banking, Tele Banking, Home Banking(A personal Banking and Corporate Banking) ,Marketing Of Banking Services, Core Banking.		9
V	Employment o Types of Bank Accounts, Employment of Bank's Funds: Banks and Liquidity, Loans and Advances, Purchase/Discounting of Bills of Exchange		9
Suggested Readings: <ol style="list-style-type: none"> 1. Satyadevi, C., Financial Services Banking and Insurance, S.Chand 2. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House 3. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons Suggestive digital platforms web links- www.icsi.edu , kanchiuni.ac.in , www.pacc.in , nptel, epgpathshala, coursera			

Suggested Continuous Evaluation Methods:

...Assignments , Practicals, Presentation and MCQs based Practice Session

Suggested equivalent online courses:

Further Suggestions:

Latest edition of text book may be used.

Course Code: BCH 801		Course Title: Financial Markets and Institutions
Course outcomes: To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.		
Credits: 4		Minor Elective
Max. Marks: 25+75		Min. Passing Marks:
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=60
I	An Introduction to Financial System and its Components Financial markets and institutions, Financial intermediation, Flow of funds matrix, Financial system and economic development, An overview of Indian financial system.	9+3
II	Financial Markets Market-functions, organization and instruments, Role of central bank in money market; Indian money market – An overview. Capital markets – functions, organization and instruments, Indian debt market; Indian equity market-primary and secondary markets; Role of stock exchanges in India.	9+3
III	Financial Institutions Depository and non-depository institutions, Commercial banking-introduction, its role in project finance and working capital finance, Development financial Institutions (DFIs) – An overview and role in Indian economy, Life and non-life insurance companies in India; Mutual funds – Introduction and their role in capital market development, Non-banking financial companies (NBFCs).	9+3
IV	Overview of Financial Services Industry Fund based and fee based financial services, Merchant banking-pre and post issue management, underwriting, Regulatory framework relating to merchant banking in India.	9+3
V	Leasing and hire-purchase Customer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial Counseling and Portfolio management Services.	9+3

Suggested Readings:

1. Bhole, L.M. *Financial Markets and Institutions*. Tata McGraw Hill Publishing company
2. Khan, M.Y. *Indian Financial System-Theory and Practice*. New Delhi: Vikas Publishing House
3. Sharma, G.L., and Singh, Y.P. *Contemporary Issues in Finance and Taxation*. Academic Foundation. Delhi
4. Khan and Jain. *Financial Services*. Tata McGraw Hill
5. Singh, J.K. *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi
6. Annual Reports of Major Financial Institutions in India

Suggestive digital platforms web links- nios.ac.in, rbi.org, ncert.nic.in, sebi.in, nptel, epgpathshala, courser

Suggested Continuous Evaluation Methods:

...Assignments , Practicals, Presentation and MCQs based Practice Session

Suggested equivalent online courses:

Further Suggestions:

1. Latest edition of the text book may be used