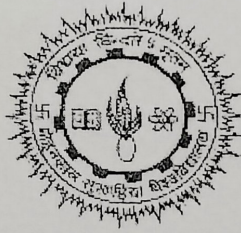


*Faculty of Commerce*  
*University College of Commerce and Management Studies*  
*Mohanlal Sukhadia University, Udaipur*



*Course Curriculum of*  
*Bachelor of Commerce Programme*  
*(Semester Scheme)*

**According to NEP-2020**

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

**For Both Regular and Non-Collegiate Students**

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

**w.e.f. Session 2023-24**

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B. Com. and B. Com. (H) Curriculum as per NEP 2020

Effective from 2023-24

**Course Curriculum Preparation Committee**  
(Ref.: College order No. UCCMS/2023-24/1173 dated 20/5/2023)

1. **Shurveer S. Bhanawat** Convener  
Professor and Head  
Department of Accountancy and Business Statistics  
Mohanlal Sukhadia University, Udaipur
2. **Dr. Shilpa Lodha** Member  
Assistant Professor  
Department of Accountancy and Business Statistics  
Mohanlal Sukhadia University, Udaipur
3. **Dr. Devendra Shrimali** Member  
Assistant Professor  
Department of Business Administration  
Mohanlal Sukhadia University, Udaipur
4. **Dr. Shalendra Singh Rao** Member  
Assistant Professor  
Department of Banking and Business Economics  
Mohanlal Sukhadia University, Udaipur
5. **Dr. Renu Sharma** Member  
Assistant Professor  
Department of Business Administration  
Mohanlal Sukhadia University, Udaipur
6. **Dr. Hemraj Choudhary** Member  
Additional Director, Physical Education  
University Sports Board  
Mohanlal Sukhadia University, Udaipur

{ The framework and the syllabus of Three-Year B.Com is  
Approved with the remarks that in case of  
any ambiguity, the structure and framework  
approved by the Academic Council shall prevail.

Prakash  
8.4.24

## ***B. Com. & B. Com. (H) Programme***

### **1. Eligibility for Admission:**

A candidate passing senior secondary examination (10+2) from Board of Secondary Education, Rajasthan or an examination recognised as equivalent thereto, with at least 48 percent marks in aggregate shall be eligible for admission to B.Com.

### **2. Courses of the Study:**

The curriculum of B.Com and B. com. (Honours) Programme is suitable mix of Discipline Core Courses, Discipline Elective Courses, Ability Enhancement and Skill Enhancement Courses. In three years B. Com. Programme student has to qualify 120 credits and in case of four years B. Com. (Honours) Programme 172 credits has to be qualified. The structure of course of study is given in the Table 3.

### **3. Credit:**

**Lecture Course:** One credit would mean equivalent of 15 periods of 60 minutes each. For example a four-credit course in semester means four one-hour lectures per week. In a semester of 15 weeks duration, six-credit (5L+1T) course is equivalent to 90 hours of teaching including 15 hours tutorials.

**Practical Courses / Skill Enhancement Courses/ Vocational** (Computer lab based practical, workshop, seminar etc.): One credit would mean equivalent of 30 periods of 60 minutes each.

### **4. Medium:**

Medium of instruction and examination shall be both Hindi and English.

### **5. Attendance:**

A candidate shall be required to attend minimum 75% of the classes held in each paper including tutorial and practical, if any. A candidate failing to satisfy the requirement of attendance in one or more papers shall be detained from appearing at the main and

Effective from 2023-24

internal examination. For students participating in sports /cultural event / NCC camps etc. during a particular semester, the maximum number of days of absence shall not exceed the number of days mentioned in Information Bulletin of the university. Any waiver in this context shall be on the recommendation of the Dean – Students Welfare or professor in charge or principal and the student will be required to apply in advance for the leave to concerning authority and after completion of programme a certificate of attended programme has to be submitted.

#### 6. Levels of awards: Multiple Entry-Exit Rules

Table 1: Multiple Exit-Entry Rules (Semester System)

Exit Point	Award	Condition	Entry Point
After Completion of Two Semesters	UG Certificate in Commerce	Complete one Vocational course of 4 credit in summer vacation after successful completion of first Year	A student who Exit with UG certificate is permitted to re-enter within three years to complete graduation
After Completion of Four Semesters	UG Diploma in Commerce	N. A.	A student who Exit with UG Diploma is permitted to re-enter within three years to complete graduation
On Successful Completion of Six Semesters	B. Com.	N.A.	N.A.
On Successful Completion of Eight Semesters	B. Com.(H)	N.A	N.A
On Successful Completion of Eight Semesters with Research Project/ Dissertation	B.Com.(H with Research)	Research project (Dissertation) of 12 credits has to be completed.	

#### 7. Award of Division:

SGPA, CGPA grade points will be awarded as specified in the curriculum and framework of NEP 2020 approved by academic council of the University.

## 8. System of Examination

- **For Theory Papers**

**External Examination Scheme (80 Marks)** For a question paper carrying maximum 80 marks, the structure will be as follows: The first section, SECTION- A, carrying maximum 20 marks will have 10 short answer type (not exceeding 50 words each) questions. Each question will carry 2 marks. The second section, SECTION-B, carrying maximum 40 mark will have 10 medium answer type questions (which requires answers not exceeding 250 words), two from each Unit. Out of which one from each Unit are to be attempted. Each question will carry 8 marks. The third section, SECTION- C, carrying maximum 20 marks will have 4 questions (which require answers not exceeding 300 words), out of which 2 questions are to be attempted. Each question will carry 10 marks. The duration of main examination shall be three hours. For non-collegiate students, the marks of external examination shall be made proportionate to reach out of 100.

**Internal Examination Scheme (20 Marks):** For regular students 50% of the total internal assessment marks (i.e. 10 out of 20 marks) for each theory paper will be awarded on the basis of the performance in the descriptive type written examination of one hour duration conducted by the department. There will be 3 questions each carrying 5 marks, out of which two questions must be answered. If a candidate fails to appear in the written examination of the internal assessment due to valid reasons, department may conduct defaulter's examination after collecting fee of Rs. 500/. Remaining 50% of the internal assessment (i.e., 10 out of 20) for each theory paper shall be awarded on the basis of the performance in the assignments/ seminars/presentations/ oral examination/ group discussion etc. As of now there is no internal assessment for non-collegiate students.

- **For Practical Courses and Skill Enhancement Courses (Computer based Practical)**

Each practical and skill enhancement course shall have maximum marks of 100 to be evaluated both internally and externally only in computer lab or in the field, to be distributed as 20 marks for internal assessment and 80 marks for external examination. It may include written examination or/and viva-voce or/and hands on exercises on computer. The duration of internal and external examination shall be one and three hours respectively. If a candidate fails to appear in the written examination of the internal

assessment due to valid reasons, department may conduct defaulter's examination after collecting fee of Rs. 500/. As of now non-collegiate students cannot opt for practical courses.

- **For Dissertation**

The student shall write a research dissertation under the guidance of faculty members of the department, on a topic related to department and any other related topics in consultation with his/her supervisor. Department Head shall allocate the supervisors to students.

**Project Evaluation:** On completion of the dissertation, the student has to submit a project report to the Department. The project output is to be written in a specified format to be provided by the department. It should be duly signed and certified by the mentor. On the day of examination, it will be examined by a panel of examiners consisting of (I) Head (ii) External Expert (iii) Internal Examiner. In case there is no mentor from the faculty, an internal examiner will be picked up by the Head of the Department. The project shall be examined and marks will be awarded following the marks distribution scheme given in Table 2.

**Table 2: Marks distribution and Examination Scheme of the Project work:**

Duration: 35 Min

Max. Marks: 80    Min. Max: 32

<b>Sr. No.</b>	<b>Sections</b>	<b>Marks</b>
1	Write-up	30
2	Clarity and Project Output	20
3	Power point Presentation	15
4	Viva-Voce	15
	<b>Total</b>	<b>80</b>

## Bachelor of Commerce

### Table 3: Structure of Course Curriculum

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



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

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
						Fifth Semester (July to November)					
7			<b>Pick any one</b>								
	DSE	ABS7100T	Income Tax – II	6	6	5	0	1	90	20	80
			OR								
	DSE	ABS7101T	Corporate Accounting – I	6	6	5	0	1	90	20	80
			OR								
	DSE	ABS7102T	Cost Accounting –II	6	6	5	0	1	90	20	80
			<b>Pick any one</b>								
	DSE	BBE7100T	Financial Management	6	6	5	0	1	90	20	80
			OR								
	DSE	BBE7101T	Financial Market Operations	6	6	5	0	1	90	20	80
			OR								
	DSE	BBE7102T	Cyber Crime and Laws	6	6	5	0	1	90	20	80
			<b>Pick any one</b>								
	DSE	BDM7100T	Human Resource Management	6	6	5	0	1	90	20	80
			OR								
	DSE	BDM7101T	Industrial Relations and Labour Laws	6	6	5	0	1	90	20	80
		OR									
DSE	BDM7102T	Digital Marketing	6	6	5	0	1	90	20	80	
		<b>Pick any one (for regular students only)</b>									
SEC-2	SEC7302P	Practical Income Tax Lab	2	2	0	2	0	60	20	80	
		OR									
	SEC7335P	Practical Stock Exchange Transaction	2	2	0	2	0	60	20	80	
		OR									
	SEC7368P	Practical Business Communication	2	2	0	2	0	60	20	80	
	SEC7336T	Microsoft Office (for non-collegiate students only)	2	2	2	0	0	30		80	

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

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

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

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

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

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

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

**Note:**

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

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

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

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

**Note:**

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



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

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

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

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

**Abbreviations**

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

## *Vocational Courses*

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

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

**DETAILED COURSE CURRICULUM**

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

	<ol style="list-style-type: none"> <li>3. Gupta, R. L. and Radhaswamy, M., Financial Accounting, Sultan Chand Sons, New Delhi.</li> <li>4. Jain, S. P., Narang, K. L, Agrawal, Simmi and Monika Sehgal, Advanced Accountancy Principles of Accounting including GST Volume-1, Kalyani Publishers, Ludhiana.</li> <li>5. Monga, J. R., Ahuja, Girish and Sehgal, Ashok, Financial Accounting, S. Chand &amp; Sons, New Delhi.</li> <li>6. Shukla, M. C., Grewal, T. S. and Gupta, S. C., Advanced Accounts, S. Chand &amp; Co., New Delhi.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post.html?post_id=17757">https://www.icai.org/post.html?post_id=17757</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf">https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf</a></li> </ul>
<b>Notes</b>	<ol style="list-style-type: none"> <li>1. At least 50% weightage shall be given in the examination for numerical problems.</li> <li>2. If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.</li> </ol>

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

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



	<p>Mahal, Allahabad.</p> <ol style="list-style-type: none"> <li>8. Compendium of Statement and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.</li> <li>9. Gupta, R. L. and Radhaswamy, M., Financial Accounting, Sultan Chand Sons, New Delhi.</li> <li>10. Jain, S. P., Narang, K. L, Agrawal, Simmi and Monika Sehgal, Advanced Accountancy Principles of Accounting including GST Volume-1, Kalyani Publishers, Ludhiana.</li> <li>11. Monga, J. R., Ahuja, Girish and Sehgal, Ashok, Financial Accounting, S. Chand &amp; Sons, New Delhi.</li> <li>12. Mukherjee, A., Hanif, M., Modern Accountancy Tata McGraw Hill</li> <li>13. Shukla, M. C., Grewal, T. S. and Gupta, S. C., Advanced Accounts, S. Chand &amp; Co., New Delhi.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icaai.org/post.html?post_id=17757">https://www.icaai.org/post.html?post_id=17757</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf">https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf</a></li> </ul>
<b>Notes</b>	<ol style="list-style-type: none"> <li>1. At least 50% weightage shall be given in the examination for numerical problems.</li> <li>2. If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.</li> </ol>

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

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

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

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

	<ol style="list-style-type: none"><li>5. Gupta S.C. Fundamentals of Statistics, Himalaya Publishing House, Mumbai.</li><li>6. Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi.</li><li>7. Lewin and Rubin, Statistics for Management. Prentice Hall of India New Delhi.</li><li>8. Sancheti D.C., Kapoor V.K., Fundamentals of Business and Economic Statistics, Sultan Chand and Sons, New Delhi.</li></ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"><li>• <a href="https://www.icai.org/post.html?post_id=17790">https://www.icai.org/post.html?post_id=17790</a></li><li>• <a href="https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf">https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf</a></li></ul>
<b>Notes</b>	At least 50% weightage shall be given in the examination for numerical problems.

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>First Year</b>	
<b>Second Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS5001P
<b>Title of the Course</b>	<b>Business Statistics Lab – I (for regular students only)</b>
<b>Qualification Level of the Course</b>	NHEQF Level 4.5
<b>Credit of the Course</b>	2
<b>Type of the Course</b>	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
<b>Prerequisites</b>	Statistics of XII standard
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To impart knowledge of descriptive statistics and inferential statistics using MS-Excel.
<b>Learning Outcomes</b>	Students will be able to: <ul style="list-style-type: none"> <li>• Represent data diagrammatically and graphically using MS-EXCEL.</li> <li>• Compute absolute and relative measures of central tendency and dispersion,</li> <li>• Compute correlation and regression analysis using MS-EXCEL.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Introduction to MS Excel:</b> MS Excel Options, Ribbon, Sheets, Saving Excel File as PDF, CSV and Older versions, Using Excel Shortcuts, Copy, Cut, Paste, Hide, Unhide, and Link the Data in Rows, Columns and Sheet, Using Paste Special Option, Formatting Cells, Rows, Columns and Sheets, Protecting & Unprotecting Cells, Rows, Columns and Sheets with or without Password, Page Layout and Printer Properties
<b>UNIT -II</b>	<b>Statistical Charts in MS Excel:</b> Simple Bar Chart, Multiple Bar Chart, Subdivided Bar Chart, Pie Chart, Donut Chart, Line Chart, Histogram, Scatter Plot, Radar Chart, Bubble Chart.
<b>UNIT-III</b>	<b>Statistical Measures:</b> Mean, Median, Mode, Geometric Mean, Harmonic Mean
<b>UNIT-IV</b>	<b>Statistical Measures:</b> Measures of Dispersion and Skewness, Moving Average, Kurtosis
<b>UNIT-V</b>	<b>Correlation and Regression:</b> Simple Correlation – Pearson’s Correlation Coefficient, Simple Regression – Intercept, Beta Coefficient, F ratio, Residuals
<b>Suggested Readings</b>	1. Glynn Davis and Branko Pecar, Business Statistics using Excel, Oxford University Press
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icaai.org/post.html?post_id=17790">https://www.icaai.org/post.html?post_id=17790</a></li> <li>• <a href="https://www.youtube.com/watch?v=3F_V5alJubk">https://www.youtube.com/watch?v=3F_V5alJubk</a></li> <li>• <a href="https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf">https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf</a></li> </ul>
<b>Notes</b>	<ol style="list-style-type: none"> <li>1. This practical course shall be taught through MS-Excel.</li> <li>2. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.</li> </ol>

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



<b>Suggested E-resources</b>	<ul style="list-style-type: none"><li>• <a href="https://www.icaai.org/post.html?post_id=17790">https://www.icaai.org/post.html?post_id=17790</a></li><li>• <a href="https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf">https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf</a></li></ul>
<b>Notes</b>	At least 50% weightage shall be given in the examination for numerical problems.

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

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

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

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

	<p>India International.</p> <p>7. Khan, M.Y. and Jain, P.K.: Management Accounting. Tata McGraw Hill.</p> <p>8. Maheshwari, S.N.: Advanced Problems and Solutions in Cost Accounting. Sultan Chand, New Delhi.</p> <p>9. Tulsian, P.C.: Practical Costing. Vikas, New Delhi</p> <p>10. Van Home J.C.: Financial Management and policy, Prentice Hall of India, New Delhi</p>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post/study-material-nset">https://www.icai.org/post/study-material-nset</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf</a></li> <li>• <a href="https://www.icai.org/post.html?post_id=17759">https://www.icai.org/post.html?post_id=17759</a></li> </ul>
<b>Notes</b>	At least 50% weightage shall be given in the examination for numerical problems.

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

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



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

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

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

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

<b>Suggested Readings</b>	<ol style="list-style-type: none"><li>1.K.S. Chandrasekar, Marketing Management Text And Cases, Tata McGraw-Hill Publication, New Delhi.2010</li><li>2.Govindarajan, Marketing Management Concepts, Cases, Challenges and Trends, Prentice Hall of India, New DelhI. 2009</li><li>3.Philip Kotler, Marketing Management- Analysis Planning and Control, Prentice Hall of India, New Delhi,</li><li>4.Ramaswamy. V S &amp; Namakumari. S, Marketing Management-Planning Implementation and Control, Macmillan Business Books, New Delhi, 2002,</li></ol>
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<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Second Year</b>	
<b>Fourth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	SEC6300P
<b>Title of the Course</b>	<b>Practical MS Excel (for regular students only)</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5
<b>Credit of the Course</b>	2
<b>Type of the Course</b>	Skill Enhancement Course (SEC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
<b>Prerequisites</b>	Familiar with the basic computer operations
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To enhance the skills in the students in order to well verse with MS Excel so that business problems may be solved with the help of MS excel.
<b>Learning Outcomes</b>	Students will be able to: <ul style="list-style-type: none"> <li>• Enter and edit data in Excel,</li> <li>• Modify a worksheet and workbook, work with cell references and</li> <li>• Learn to use functions and formulas.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>MS-Excel:</b> - Features, component, worksheet, workbook, Insert delete row and column, formatting the cell and sheet, working with formula, creating graph and chart, using various types of function, filter.
<b>UNIT -II</b>	<b>Data Linking:</b> Understanding Data Linking, Linking between Worksheets, Linking between Workbooks, Updating Links Between Workbooks.
<b>UNIT-III</b>	<b>Reference Function:</b> Understanding Reference Functions, Using ROW and ROWS, Using COLUMN and COLUMNS, Using ADDRESS, Using INDIRECT, Using OFFSET.
<b>UNIT-IV</b>	<b>Lookup Function:</b> Understanding Data Lookup Functions, Using CHOOSE, Using VLOOKUP, Using VLOOKUP For Exact Matches, Using HLOOKUP, Using INDEX, Using MATCH
<b>UNIT-V</b>	<b>Data Consolidation:</b> Understanding Data Consolidation, Consolidating with Identical Layouts, Creating a Linked Consolidation, Consolidating from Different Layouts, and Consolidating Data Using the SUM Function.
<b>Suggested Readings</b>	1. Alexander, M., Kusleika, R. and Walkenbach, J. Microsoft Excel 2019 BIBLE
<b>Suggested E-resources</b>	<a href="https://www.youtube.com/watch?v=-ujVQzTxSg&amp;list=PLWPirh4EWFpEpO6NjjWlbKSCb-wx3hMql">https://www.youtube.com/watch?v=-ujVQzTxSg&amp;list=PLWPirh4EWFpEpO6NjjWlbKSCb-wx3hMql</a> <a href="https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf">https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf</a>
<b>Notes</b>	1. Examination of this paper shall comprise only computer based practical. 2. This practical course shall be taught through MS-Excel. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.



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

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

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Second Year</b>	
<b>Fourth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	SEC6301T
<b>Title of the Course</b>	<b>Basics of MS-Excel (for non-collegiate students only)</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5
<b>Credit of the Course</b>	2
<b>Type of the Course</b>	Skill Enhancement Course (SEC) in Accountancy and Business Statistics
<b>Prerequisites</b>	Familiar with the basic computer operations
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To enhance the skills in the students in order to well verse with MS Excel so that business problems may be solved with the help of MS excel.
<b>Learning Outcomes</b>	Students will be able to: <ul style="list-style-type: none"> <li>• Enter and edit data in Excel,</li> <li>• Modify a worksheet and workbook, work with cell references and</li> <li>• Learn to use functions and formulas.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>MS-Excel:</b> - Features, component, worksheet, workbook, Insert delete row and column, formatting the cell and sheet, working with formula, creating graph and chart, using various types of function, filter.
<b>UNIT -II</b>	<b>Data Linking:</b> Understanding Data Linking, Linking between Worksheets, Linking between Workbooks, Updating Links Between Workbooks.
<b>UNIT-III</b>	<b>Reference Function:</b> Understanding Reference Functions, Using ROW and ROWS, Using COLUMN and COLUMNS, Using ADDRESS, Using INDIRECT, Using OFFSET.
<b>UNIT-IV</b>	<b>Lookup Function:</b> Understanding Data Lookup Functions, Using CHOOSE, Using VLOOKUP, Using VLOOKUP For Exact Matches, Using HLOOKUP, Using INDEX, Using MATCH
<b>UNIT-V</b>	<b>Data Consolidation:</b> Understanding Data Consolidation, Consolidating with Identical Layouts, Creating a Linked Consolidation, Consolidating from Different Layouts, and Consolidating Data Using the SUM Function.
<b>Suggested Readings</b>	1. Alexander, M., Kusleika, R. and Walkenbach, J. Microsoft Excel 2019 BIBLE
<b>Suggested E-resources</b>	<a href="https://www.youtube.com/watch?v=-ujVQzTtxSg&amp;list=PLWPIrh4EWFpEpO6NjjWlbKSCb-wx3hMql">https://www.youtube.com/watch?v=-ujVQzTtxSg&amp;list=PLWPIrh4EWFpEpO6NjjWlbKSCb-wx3hMql</a> <a href="https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf">https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf</a>

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

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

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

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

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

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

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

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

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

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



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

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

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

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

<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. CGST Act and Rules 2017.</li> <li>2. Custom Act 1962 and Rules.</li> <li>3. Commercial's GST, Commercial Law Publisher (India) Pvt Ltd, New Delhi.</li> <li>4. Datey V.S., GST Ready Reckoner, Taxman Publication, New Delhi.</li> <li>5. Goel, Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd. New Delhi.</li> <li>6. Patel, Chaudhary, Indirect Taxes, Chaudhary Publication, Jaipur.</li> <li>7. Shah C.K., Mangal S.K., Kaduniya Hemant, Goods and Services Tax, RBD publishing, Jaipur.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icaai.org/post.html?post_id=17758">https://www.icaai.org/post.html?post_id=17758</a></li> <li>• <a href="https://www.icsi.edu/media/webmodules/publications/GST%20Educational%20Series.pdf">https://www.icsi.edu/media/webmodules/publications/GST%20Educational%20Series.pdf</a></li> <li>• <a href="https://icmai.in/TaxationPortal/">https://icmai.in/TaxationPortal/</a></li> </ul>
<b>Notes</b>	<ol style="list-style-type: none"> <li>1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to academic session, shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from the university shall be made.</li> <li>2. At least 50% weightages shall be given in the examination for numerical problems.</li> </ol>

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

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

<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Jain, Khandelwal: Auditing (Hindi), Ramesh Book Depot, Jaipur.</li> <li>2. Jagdish Prasad: Auditing (Hindi)</li> <li>3. Jain, Khandelwal and Pareek, Auditing-principals and practice. RBD Publication, Jaipur.</li> <li>4. Gupta, Kamal: Contemporary Auditing, Tata McGraw Hill, New Delhi.</li> <li>5. Pagare, Dinkar: Principles and Practice of Auditing, Sultan Chand, New Delhi.</li> <li>6. Sharma, T.R.: Auditing Principles and Problems, SahityaBhawan, Agra.</li> <li>7. Shukla, S.M.: Auditing (Hindi)</li> <li>8. Tandon, B.N.: Principles of Auditing, S. Chand &amp; Co., New Delhi.</li> <li>9. BasuSanjib Kumar., Auditing and Assurance, Pearson Education India Bengaluru.</li> <li>10. Gupta Kamal, Practical Auditing, Tata McGraw Hill, India.</li> <li>11. JhaAruna, Auditing and Corporate Governance, Taxmann Publications, New Delhi.</li> <li>12. Tandon B.N., Practical Auditing S. Chand &amp; Co. Ltd., New Delhi.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post.html?post_id=17768">https://www.icai.org/post.html?post_id=17768</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf">https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf</a></li> </ul>



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

<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>7. Bergeron, B. (2003). Essentials of XBRL: Financial Reporting in the 21st Century. (1st Ed.). New Jersey: John Wiley &amp; Sons.</li> <li>8. Goyal, B. K. (2021). Corporate Accounting. (7th Ed.). New Delhi: Taxmann Publication.</li> <li>9. Jain S.P. &amp; Narang K.L., Advanced Accountancy Corporate Accounting Volume-II, Kalyani Publishers, Ludhiana.</li> <li>10. Maheshwari, S.N., Corporate Accounting. Vikas Publishing House, New Delhi.</li> <li>11. Maheshwari, S. N., Maheshwari, S. K., &amp; Maheshwari, S. K. (2018). Corporate Accounting. (6th Ed.). New Delhi: Vikas Publishing House.</li> <li>12. Monga, J.R., Ahuja, Girish and Sehgal, Ashok, Financial Accounting: Mayur Papers Backs, Noida.</li> <li>13. Shukla, M.C., Grewal, T.S. and Gupta, S.C., Advanced Accounts. S. Chand &amp; Co., New Delhi.</li> <li>14. Khandelwal, M.C., Higher Accounting (Hindi). Ramesh Book Depot, Jaipur.</li> <li>15. Tulsian, P. C., &amp; Tulsian, B. (2008). Corporate Accounting. (Rev. Ed.). New Delhi: S. Chand Publishing.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post.html?post_id=12433">https://www.icai.org/post.html?post_id=12433</a></li> <li>• <a href="https://www.icsi.edu/media/webmodules/02122021_Final_CMA.pdf">https://www.icsi.edu/media/webmodules/02122021_Final_CMA.pdf</a></li> </ul>

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Third Year</b>	
<b>Sixth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS7105P
<b>Title of the Course</b>	<b>Business Statistics Lab - II (for regular students only)</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5.5
<b>Credit of the Course</b>	2
<b>Type of the Course</b>	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
<b>Prerequisites</b>	Theoretical knowledge of Business Statistics
<b>Co-requisites</b>	Basic Computer and MS Excel Knowledge
<b>Objectives of the Course</b>	To develop analytical and interpretations skills in students in order to understand the Application of computer in statistics.
<b>Learning Outcomes</b>	Students will be able to: <ul style="list-style-type: none"> <li>• Calculate index number, components of time series using MS Excel</li> <li>• Prepare questionnaire for research purpose.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Index Number in MS Excel</b> – Construction of Index Number by various methods, test of adequacy, Base Shifting, Splicing and Deflating.
<b>UNIT -II</b>	<b>Time Series in MS Excel:</b> Decomposition: Additive and Multiplicative Models, Measurement of Secular Trend, conversion of trend equation, and Measurement of Seasonal Variations.
<b>UNIT-III</b>	<b>Statistical Quality Control:</b> Basic Concepts, Creating various control charts, interpretation.
<b>UNIT-IV</b>	<b>Questionnaire Design:</b> Developing a questionnaire, various methods, understanding Google Forms, Preparation and visualization of Google Form Data.
<b>UNIT-V</b>	<b>Statistical Decision Theory in MS Excel</b>
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Bhanawat Shurveer S., Business Statistics (English), R.B.D. Publication, Jaipur- NewDelhi.</li> <li>2. BhanawatShurveerS.,PiparaDilipandVardiaShilpa:BusinessStatistics(Hindi), R.B.D.Publication,Jaipur-NewDelhi.</li> <li>3. Gupta,B.N.Statistics(Hindi),SBIDPublication,NaiSarak,Delhi.</li> <li>4. Gupta,S.P.:StatisticalMethods,SultanChand&amp;Sons,NewDelhi.</li> <li>5. Gupta, S.C.FundamentalsofStatistics,HimalayaPublishingHouse,Mumbai.</li> <li>6. Hooda,R.P.,StatisticsforBusinessandEconomics;Macmillan,NewDelhi.</li> <li>7. LewinandRubin,StatisticsforManagement.PrenticeHalofIndiaNewDelhi.</li> <li>8. SanchetiD.C.,KapoorV.K.,FundamentalsofBusinessandEconomicStatistics, SultanChandand Sons,NewDelhi.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post.html?post_id=17790">https://www.icai.org/post.html?post_id=17790</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf">https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf</a></li> </ul>
<b>Notes</b>	<ol style="list-style-type: none"> <li>1. Examination of this paper shall comprise only computer based practical.</li> <li>2. This practical course shall be taught through MS-Excel.</li> <li>3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.</li> </ol>

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

<b>Suggested Readings</b>	<p>13. Jain, Khandelwal: Auditing (Hindi), Ramesh Book Depot, Jaipur.</p> <p>14. Jagdish Prasad: Auditing (Hindi)</p> <p>15. Jain, Khandelwal and Pareek, Auditing-principals and practice. RBD Publication, Jaipur.</p> <p>16. Gupta, Kamal: Contemporary Auditing, Tata McGraw Hill, New Delhi.</p> <p>17. Pagare, Dinkar: Principles and Practice of Auditing, Sultan Chand, New Delhi.</p> <p>18. Sharma, T.R.: Auditing Principles and Problems, SahityaBhawan, Agra.</p> <p>19. Shukla, S.M.: Auditing (Hindi)</p> <p>20. Tandon, B.N.: Principles of Auditing, S. Chand &amp; Co., New Delhi.</p> <p>21. Basu Sanjib Kumar., Auditing and Assurance, Pearson Education India Bengaluru.</p> <p>22. Gupta Kamal, Practical Auditing, Tata McGraw Hill, India.</p> <p>23. Jha Aruna, Auditing and Corporate Governance, Taxmann Publications, New Delhi.</p> <p>24. Tandon B.N., Practical Auditing S. Chand &amp; Co. Ltd., New Delhi.</p>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post.html?post_id=17768">https://www.icai.org/post.html?post_id=17768</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf">https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf</a></li> </ul>

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

	nEducation Asia. 6. Manmohan&Sinha,ManagementAccounting,SahityaBhawan,Agra.
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post.html?post_id=17759">https://www.icai.org/post.html?post_id=17759</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P12_new.pdf">https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P12_new.pdf</a></li> <li>• <a href="https://www.icsi.edu/docs/webmodules/Publications/2.%20CMA-Executive.pdf">https://www.icsi.edu/docs/webmodules/Publications/2.%20CMA-Executive.pdf</a></li> </ul>
<b>Notes</b>	Atleast50% weightageshallbegiveninexaminationfor numericalproblems

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



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

	<ol style="list-style-type: none"> <li>3. Jain, Khandelwal and Pareek, Auditing-principals and practice. RBD Publication, Jaipur.</li> <li>4. Gupta, Kamal: Contemporary Auditing, Tata McGraw Hill, New Delhi.</li> <li>5. Pagare, Dinkar: Principles and Practice of Auditing, Sultan Chand, New Delhi.</li> <li>6. Sharma, T.R.: Auditing Principles and Problems, SahityaBhawan, Agra.</li> <li>7. Shukla, S.M.: Auditing (Hindi)</li> <li>8. Tandon, B.N.: Principles of Auditing, S. Chand &amp; Co., New Delhi.</li> <li>9. Basu Sanjib Kumar., Auditing and Assurance, Pearson Education India Bengaluru.</li> <li>10. Gupta Kamal, Practical Auditing, Tata McGraw Hill, India.</li> <li>11. Jha Aruna, Auditing and Corporate Governance, Taxmann Publications, New Delhi.</li> <li>12. Tandon B.N., Practical Auditing S. Chand &amp; Co. Ltd., New Delhi.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post.html?post_id=17768">https://www.icai.org/post.html?post_id=17768</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf">https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf</a></li> </ul>

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

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

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

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

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

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

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Third Year</b>	
<b>Sixth Semester</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	SEC7302P
<b>Title of the Course</b>	<b>Practical TDS and Advance Tax (for regular students only)</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5.5
<b>Credit of the Course</b>	2
<b>Type of the Course</b>	Skill Enhancement Course (SEC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
<b>Prerequisites</b>	Theoretical knowledge of Income Tax basics
<b>Co-requisites</b>	Basic knowledge of computer
<b>Objectives of the Course</b>	To enables students to file online return of TDS and advance tax on official site of government.
<b>Learning Outcomes</b>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Learn practical procedure related with TDS and advance tax.</li> <li>• Perform in the industry related with tax filing work.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	Payment of Advance Tax, Procedure and documentation
<b>UNIT -II</b>	TDS return filing for salary employee (24Q)
<b>UNIT-III</b>	TDS return other than salary (26Q)
<b>UNIT-IV</b>	Validation of TDS return, TDS Certificates (16 and 16A)
<b>UNIT-V</b>	Filing of correction returns, Import of upload files, correction and submit, Declaration forms (15G, 15H), Nil TDS return
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Income Tax Act</li> <li>2. Income Tax Rules.</li> <li>3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English)</li> <li>4. Patel &amp; Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English)</li> <li>5. Singhanian, Vinod K.: Student guide to Income Tax.</li> <li>6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="http://www.incometaxindia.gov.in">http://www.incometaxindia.gov.in</a></li> <li>• <a href="https://incometaxindiaefiling.gov.in">https://incometaxindiaefiling.gov.in</a></li> <li>• <a href="https://www.icaai.org/post.html?post_id=17878">https://www.icaai.org/post.html?post_id=17878</a></li> <li>• <a href="https://www.icsi.edu/media/webmodules/TLP.pdf">https://www.icsi.edu/media/webmodules/TLP.pdf</a></li> </ul>
<b>Notes</b>	<ul style="list-style-type: none"> <li>• Practicals of this paper shall be taught on Govt. official website in the accounting lab where internet connection is to be ensured.</li> <li>• Examination of this paper shall comprise only computer based practical.</li> <li>• Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.</li> </ul>

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Third Year</b>	
<b>Sixth Semester</b>	
<b>Subject-Banking and Business Economics</b>	
<b>Code of the Course</b>	SEC7336P
<b>Title of the Course</b>	<b>Practical Advanced MS Excel (for regular students only)</b>
<b>Qualification Level of the Course</b>	NHEQF Level 5.5
<b>Credit of the Course</b>	2
<b>Type of the Course</b>	Skill Enhancement Course (SEC) in Banking and Business Economics
<b>Delivery Type of the Course</b>	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
<b>Prerequisites</b>	Theoretical knowledge of Income Tax basics
<b>Co-requisites</b>	Basic knowledge of computer
<b>Objectives of the Course</b>	To make students able to use advanced MS Excel tools in order to solve complex business problems.
<b>Learning Outcomes</b>	Students will learn: <ul style="list-style-type: none"> <li>• Lookup and Reference Function</li> <li>• Data Linking and Consolidation</li> <li>• Goal Seeking</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Lookup Function:</b> Understanding Data Lookup Functions, Using CHOOSE, Using VLOOKUP, Using VLOOKUP For Exact Matches, Using HLOOKUP, Using INDEX, Using MATCH,
<b>UNIT -II</b>	<b>Reference Function:</b> Understanding Reference Functions, Using ROW and ROWS, Using COLUMN and COLUMNS, Using ADDRESS, Using INDIRECT, Using OFFSET.
<b>UNIT-III</b>	<b>Data Linking:</b> Understanding Data Linking, Linking between Worksheets, Linking between Workbooks, Updating Links Between Workbooks.
<b>UNIT-IV</b>	<b>Data Consolidation:</b> Understanding Data Consolidation, Consolidating with Identical Layouts, Creating a Linked Consolidation, Consolidating from Different Layouts, Consolidating Data Using the SUM Function.
<b>UNIT-V</b>	<b>Goal Seeking:</b> Understanding Goal Seeking, Using Goal Seek.
<b>Suggested Readings</b>	Alexander, M., Kusleika, R. and Walkenbach, J. Microsoft Excel 2019 BIBLE
<b>Suggested E-resources</b>	<a href="https://www.youtube.com/watch?v=-ujVQzTtxSg&amp;list=PLWPirh4EWFpEpO6NjjWLbKSCb-wx3hMql">https://www.youtube.com/watch?v=-ujVQzTtxSg&amp;list=PLWPirh4EWFpEpO6NjjWLbKSCb-wx3hMql</a> <ul style="list-style-type: none"> <li>• <a href="https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf">https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf</a></li> </ul>
<b>Notes</b>	<ul style="list-style-type: none"> <li>• Examination of this paper shall comprise only computer based practical.</li> <li>• Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.</li> </ul>

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

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

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

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



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

<b>UNIT-IV</b>	<b>Tax Planning relating to capital Gain and Other Sources:</b> Tax planning with reference to long-term and short-term capital assets and choice of price inflation indexation; Capital gains on equity and non-equity financial instruments. (Section 50 C, 54, 54B, 54EC, 54F, and 54H need to be emphasized.)
<b>UNIT-V</b>	<b>Tax Planning relating to Clubbing of Income:</b> Income of others' liable for clubbing. <b>Deductions :</b> Deductions under Sections 80C, 80CCD (1), 80CCD (1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80EEA, 80G, 80TTA, 80TTB, 80U Rebate Only simple practical question should be given. Rebate under Section 87A.
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Income Tax Act</li> <li>2. Income Tax Rules.</li> <li>3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English)</li> <li>4. Patel &amp; Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English)</li> <li>5. Singhanian, Vinod K. and Singhania Monika : Students' guide to Income Tax University edition.</li> <li>6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications</li> </ol>
<b>Suggested E-resources</b>	<a href="https://incometaxindia.gov.in">https://incometaxindia.gov.in</a>
<b>Notes</b>	<ol style="list-style-type: none"> <li>1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to Academic session shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made.</li> <li>2. At least 50% weightage shall be given in examination for numerical problems.</li> </ol>

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

	<ol style="list-style-type: none"><li>4. Kapoor, V.K.: Operations Research, Sultan Chand &amp; Sons, New Delhi</li><li>5. Kothari, C.R.: An Introduction to Operations Research, Vikas Publishing House</li><li>6. Vohra, N.D.: Quantitative Techniques in Management, Tata McGraw Hill, New Delhi</li></ol>
<b>Suggested E-resources</b>	<a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-9New.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-9New.pdf</a>
<b>Notes</b>	At least 50% weightage shall be given in examination for numerical problems.

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

	<ol style="list-style-type: none"> <li>3. Halm Levy &amp; Michael J. Alderson, Principles of Corporate Finance, Publication Ohio – USA</li> <li>4. Hampton John, J.: Financial Decision Making, Prentice Hall of India, New Delhi.</li> <li>5. Khan and Jain, Financial Management Text, problems and cases, Tata McGraw Hill</li> <li>6. Pandey, I.M.: Financial Management, Vikas Publishing House, New Delhi.</li> <li>7. Rustagi RP: Financial Management Theory, concepts and problems, Taxmann Publication, New Delhi</li> <li>8. Van Horne, J.C. and Wachowicz, J.M.: Fundamentals of Financial Management, Prentice Hall of India, New Delhi.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post.html?post_id=19157">https://www.icai.org/post.html?post_id=19157</a></li> <li>• <a href="https://www.icai.org/post.html?post_id=17885">https://www.icai.org/post.html?post_id=17885</a></li> <li>• <a href="https://www.icsi.edu/WebModules/Financial%20and%20Strategic%20Management.pdf">https://www.icsi.edu/WebModules/Financial%20and%20Strategic%20Management.pdf</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper14.pdf">https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper14.pdf</a></li> </ul>
<b>Notes</b>	At least 50% weightage shall be given in examination for numerical problems.

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



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

	Systems and Applications 4. Prasad, L.M. And Prasad, Usha: Sultan hand & Sons, Information System and Technology
<b>Suggested E-resources</b>	<ul style="list-style-type: none"><li>• <a href="https://learning.icai.org/committee/digital-insights/information_system_audit_disa_30/">https://learning.icai.org/committee/digital-insights/information_system_audit_disa_30/</a></li><li>• <a href="http://kb.icai.org/pdfs/PDFFile5b2789ec0ef5c9.98075589.pdf">http://kb.icai.org/pdfs/PDFFile5b2789ec0ef5c9.98075589.pdf</a></li></ul>

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

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

<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Eight Semester(Group I)</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8011T
<b>Title of the Course</b>	<b>Corporate Financial Reporting</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
<b>Prerequisites</b>	Basic knowledge of accounting and financial statements
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To make students understand how to provide information about financial performance, position and cash flows of a company in conformity with the generally accepted accounting principles, accounting standards and the law during the reporting period.
<b>Learning Outcomes</b>	<ul style="list-style-type: none"> <li>• Students will be able to understand and prepare the financial reports presented by Indian corporates.</li> <li>• They will be able to present reports on some specific corporate items.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	<b>Corporate Financial Reporting:</b> Objectives, Issues and problems with special reference to published accounts, corporate reporting practices in India
<b>UNIT -II</b>	<b>Accounting and Reporting of Financial Instruments:</b> Meaning, Derivatives, Classification of financial assets and liabilities, Recognition, Trade date accounting, Settlement date, Measurement of financial instruments, Reclassification of financial assets and liabilities, Derecognition of financial instrument, Impairment of financial assets, Hedge accounting, disclosures
<b>UNIT-III</b>	<b>Financial Reporting for Mutual Fund:</b> contents of annual report, Restriction on investments, cost of investments, Investment valuation norms, pricing of Units, Accounting policies for investment in securities and direct investment in real estate assets, Contents of balance sheet and revenue account, Accounting for evaluation of mutual funds, Disposal of investment and dividend equalisation
<b>UNIT-IV</b>	<b>Valuation:</b> Concept need and bases of valuation, Goodwill: relevant provision of accounting standards on goodwill, Methods of valuation of goodwill, Brand valuation and valuation of shares
<b>UNIT-V</b>	<b>Developments in Financial Reporting:</b> Value added statements: Concepts, reporting value added, necessity, preparation, limitation, Interpretation, Human resource reporting: models, implication, Limitations
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Ittelson Thomas R, Financial Statement, Pan Macmillan India.</li> <li>2. Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D., Intermediate Accounting, 15<sup>th</sup>edition, Wiley &amp; Sons, Hoboken, NJ, 2011.</li> <li>3. Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., Intermediate Accounting, 11th edition, SOUTH-WESTERN CENGAGE Learning, Mason, OH, 2010.</li> </ol>

	4. Tulsian PC, Tulsian Bharat, Financial Reporting, S. Chand
<b>Suggested E-resources</b>	<ul style="list-style-type: none"><li>• <a href="https://www.taxmann.com/post/blog/comprehensive-guide-to-corporate-financial-reporting/">https://www.taxmann.com/post/blog/comprehensive-guide-to-corporate-financial-reporting/</a></li><li>• <a href="https://www.icai.org/post.html?post_id=16128">https://www.icai.org/post.html?post_id=16128</a></li><li>• <a href="https://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-21082019.pdf">https://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-21082019.pdf</a></li></ul>

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

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



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

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<b>Notes</b>	At least 50% weightage shall be given in examination for numerical problems.

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

	conducted for 20 and 80 marks respectively.
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<b>B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)</b>	
<b>Fourth Year</b>	
<b>Eight Semester(Group II)</b>	
<b>Subject-Accountancy and Business Statistics</b>	
<b>Code of the Course</b>	ABS8013T
<b>Title of the Course</b>	<b>Research Methodology and Quantitative Techniques</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	7
<b>Type of the Course</b>	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
<b>Prerequisites</b>	Basic knowledge of research and business statistics
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To impart knowledge about research, research methodology and use of multivariate techniques.
<b>Learning Outcomes</b>	<ul style="list-style-type: none"> <li>• Students will be able to learn basics of research and research methodology.</li> <li>• They will able to apply some multivariate techniques for research purposes.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT-I</b>	Research: Definition, Importance, Types, steps in Research Methodology, Defining Research Problems, Research Design.
<b>UNIT -II</b>	Sampling Design, Types of Samples, Measurement and Scaling, Multi-dimensional scaling, Research Report Writing, Referencing, and Bibliography
<b>UNIT-III</b>	Factor Analysis, Conjoint Analysis
<b>UNIT-IV</b>	Discriminant Analysis, Cluster Analysis
<b>UNIT-V</b>	Decomposition Analysis, Structural Equation Modelling
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi</li> <li>2. Black, Hair et al.: Multivariate Data Analysis, Pearson (LPE)</li> <li>3. Boyd et. al.: Marketing Research, Tata McGraw-Hill, New Delhi</li> <li>4. Cooper, Donald R. and Schindler, Pamela S.: Business Research Methods, McGraw Hill Education</li> <li>5. Kothari, C.R.: Research Methodology, New Age International Publishers, New Delhi</li> <li>6. Sachdeva, J.K.: Business Research Methodology (Himalaya)</li> <li>7. Sharma, K.R.: Business Research Methods, National Publishing House, New Delhi</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://egyankosh.ac.in/bitstream/123456789/64831/1/Unit%203.pdf">https://egyankosh.ac.in/bitstream/123456789/64831/1/Unit%203.pdf</a></li> <li>• <a href="http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/law/09_research_methodology/01_basics_of_research/et/8148_et_et.pdf">http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/law/09_research_methodology/01_basics_of_research/et/8148_et_et.pdf</a></li> <li>• <a href="https://www.inflibnet.ac.in/docs/Research%20Methodology_Brochure.pdf">https://www.inflibnet.ac.in/docs/Research%20Methodology_Brochure.pdf</a></li> <li>• <a href="https://vidymitra.inflibnet.ac.in/index.php/home/subjects?domain=_Social+Sciences&amp;subdomain=Research+Methodology">https://vidymitra.inflibnet.ac.in/index.php/home/subjects?domain=_Social+Sciences&amp;subdomain=Research+Methodology</a></li> </ul>
<b>Notes</b>	At least 50% weightage shall be given in examination for numerical problems.

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

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

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



<b>B.Com (Three Years Degree Course) / B.Com (Honours): ( Four Year's Degree Course)</b>	
<b>Fourth Year</b>	
<b>Seventh Semester</b>	
<b>Subject: Banking and Business Economics</b>	
<b>Code of Course</b>	BBE8006T
<b>Title of the Course</b>	<b>International Finance</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Compulsory Course(DSC) in Business Administration
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
<b>Prerequisites</b>	None
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	To make students understand the importance, challenges, and benefits of international trade, including foreign aid, and explore balance of payments, foreign exchange rates, and India's foreign trade
<b>Learning Outcomes</b>	Students will acquire knowledge and skills <ul style="list-style-type: none"> <li>• to analyze the global economy, make informed decisions in international trade and finance,</li> <li>• contribute to economic development.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT – I</b>	Need, Importance and Problems of International Finance; Advantages & Disadvantages of International Finance; International arbitrage and interest rate policy, Types of International arbitrage.
<b>UNIT – II</b>	Foreign Aid- Problems and Future Prospects in Indian Economic Development. Instruments: ADR, GDR, Euro Currencies, International Commercial Papers. International Financial Institutions: Introduction to IMF, its Importance, Functions and Significance.
<b>UNIT – III</b>	International Financial Institutions- IMF and World Bank & its Affiliates; IFC & IDA; Objectives, Functions, Organizations, Achievements & Short comings of all International Financial Institutions.
<b>UNIT – IV</b>	International financial markets, Motives for using international financial markets, Foreign exchange market, Eurocurrency market, Eurocredit market, International stock markets.
<b>UNIT – V</b>	International set-up for Export Promotion- Export Promotion Measures, Export Promotion Councils, Commodity Boards, ECGC, IIFT & Export Houses.
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. "International Trade: Theory and Policy" by Paul Krugman and Maurice Obstfeld (Pearson Education)</li> <li>2. C.Jeevanandam-Foreign Exchange &amp; Risk Management- Sultan Chand &amp; Sons</li> <li>3. P.K.Khurana- Export Management- PHI</li> <li>4. M.I.Mahajan-Foreign Trade Procedures &amp; Documentation-SnowWhite Publishers</li> <li>5. Indian Institute of Bankers-Practitioners Book on Trade Finance.</li> </ol>

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

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

	SEZs – ITPO – ECGC – EXIM Bank.
<b>Suggested Readings</b>	<ol style="list-style-type: none"><li>1. Handbook of Import-Export Procedures – Ministry of Commerce, -, Government of India, New Delhi</li><li>2. Export: What, Where and How, Paras Ram, Anupam Publishers, Delhi</li><li>3. Exports – Do it Yourself, Mahajan M.I., Snow White Publications, New Delhi</li><li>4. Import – Do it Yourself, M. I. Mahajan, Snow White Publications, New Delhi</li><li>5. Export Marketing, TAS Balagopal, Himalaya Publishing House</li><li>6. Export Documentation and Procedures, Nabhi Publications, New Delhi</li></ol>

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

<b>B.Com (Three Years Degree Course) / B.Com (Honours): ( Four Year's Degree Course)</b>	
<b>Fourth Year</b>	
<b>Seventh Semester</b>	
<b>Subject: Banking and Business Economics</b>	
<b>Code of Course</b>	BBE8109T
<b>Title of the Course</b>	<b>Banking Legislation</b>
<b>Qualification Level of the Course</b>	NHEQF Level 6
<b>Credit of the Course</b>	6
<b>Type of the Course</b>	Discipline Specific Compulsory Course(DSC) in Business Administration
<b>Delivery Type of the Course</b>	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
<b>Prerequisites</b>	None
<b>Co-requisites</b>	None
<b>Objectives of the Course</b>	The paper aims to acquire knowledge about the legal & regulatory framework of the banking system and the various laws and enactments.
<b>Learning Outcomes</b>	Students will develop a comprehensive understanding of <ul style="list-style-type: none"> <li>• the legal framework and</li> <li>• regulatory environment in the Indian banking sector.</li> </ul>
<b>SYLLABUS</b>	
<b>UNIT – I</b>	Evolution of Banking Laws in India- Provisions of Banking Regulation Act, 1949 – Its Amendments. Reserve Bank of India Act, 1934 – Role and Functions of RBI-Credit Control Techniques.
<b>UNIT – II</b>	Indian Evidence Act- Negotiable Instruments Act 1881. Payments and Settlements, Systems Act 2007 and Amendments.
<b>UNIT – III</b>	Special Features of Recovery of Debts due to Banks and Financial Institutions Act, 1993
<b>UNIT – IV</b>	The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002
<b>UNIT – V</b>	Grievance Mechanism and Banking Ombudsman- Lok-Adalat- Banking Codes and Standard Boards Board- Debts Recovery Tribunals.
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. Banking Regulation Act, 1949.</li> <li>2. RBI, Act, 1934.</li> <li>3. J.N. Jain and R.K. Jain: Modern Banking and Insurance, Deep and Deep Publications.</li> <li>4. R.K. Mittal, A.K. Sahni and Sanjay Dhingra: Emerging Trends in the Banking Sector, Macmillan.</li> <li>5. Arundeeep Singh and N.S. Toor: Legal and Regulatory Aspects of Banking, Skylark Publications.</li> <li>6. John C. Hull: Risk Management and Financial Institutions, Pearson Education.</li> </ol>

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

	<ol style="list-style-type: none"> <li>4. Gupta, Kamal: Contemporary Auditing, Tata McGraw Hill, New Delhi.</li> <li>5. Pagare, Dinkar: Principles and Practice of Auditing, Sultan Chand, New Delhi.</li> <li>6. Sharma, T.R.: Auditing Principles and Problems, Sahitya Bhawan, Agra.</li> <li>7. Shukla, S.M.: Auditing (Hindi)</li> <li>8. Tandon, B.N.: Principles of Auditing, S. Chand &amp; Co., New Delhi.</li> <li>9. Basu Sanjib Kumar., Auditing and Assurance, Pearson Education India Bengaluru.</li> <li>10. Gupta Kamal, Practical Auditing, Tata McGraw Hill, India.</li> <li>11. Jha Aruna, Auditing and Corporate Governance, Taxmann Publications, New Delhi.</li> <li>12. Tandon B. N., Practical Auditing S. Chand &amp; Co. Ltd., New Delhi.</li> </ol>
<b>Suggested E-resources</b>	<ul style="list-style-type: none"> <li>• <a href="https://www.icai.org/post.html?post_id=17768">https://www.icai.org/post.html?post_id=17768</a></li> <li>• <a href="https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf">https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf</a></li> </ul>