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)

w.e.f. Session 2023-24

Bachelor of Commerce (Honours) VII and VIII Semester

Structure of Course Curriculum

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

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

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

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
**Seventh Semester (July to November)**										
8	DCC	ABS8004T	Accounting Standards – I	6	6	5	0	1	90	20	80
	DCC	ABS8005T	Advanced Accounting	6	6	5	0	1	90	20	80
	DCC	ABS8006T	Tax Planning and Management	6	6	5	0	1	90	20	80
			Pick Any One								
	DSE	ABS8107T	Operations Research	6	6	5	0	1	90	20	80
			OR								
	DSE	ABS8108T	Advanced Financial Management	6	6	5	0	1	90	20	80
			OR								
	DSE	ABS8109T	Cost and Management Audit	6	6	5	0	1	90	20	80
			OR								
	DSE	ABS8110T	Systems Audit	6	6	5	0	1	90	20	80
**Eighth Semester (December to April)**										
8		**Pick any one Group**									
		**Group I – B. Com. (Honours) in Accountancy and Business Statistics**									
	DCC	ABS8007T	Accounting Standards – II	6	6	5	0	1	90	20	80
	DCC	ABS8008T	Contemporary Auditing	6	6	5	0	1	90	20	80
	DCC	ABS8009T	Corporate Financial Reporting	6	6	5	0	1	90	20	80
	DCC	ABS8010T	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	ABS8011P	Practical Business Research Methods	4	4	0	4	0	120	20	800
Exit with Graduation Degree of B. Com. (Honours) in Accountancy and Business Statistics											
Group II – B.Com (Honours with Research) in Accountancy and Business Statistics											
	DCC	ABS8010T	Advanced Statistical Analysis	6	6	5	0	1	90	20	80
	DCC	ABS8011P	Practical Business Research Methods	4	4	0	4	0	120	20	80
	DCC	ABS8012T	Research Methodology & Quantitative Techniques	6	6	5	0	1	90	20	80
	DCC	ABS8013S	Dissertation	12	12	0	0	0	0		200
Exit with Graduation Degree of B. Com. (Honours with Research) in Accountancy and Business Statistics											
Total Credits 172 for B. Com. (Honours) including DCC 124 credits, DSE 36 credits, AEC 4 credits and SEC 8 credits.											

Note:

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

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

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

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

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

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

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

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

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

Abbreviations

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

DETAILED COURSE CURRICULUM

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Seventh Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8004T
Title of the Course	**Accounting Standards – I**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of accounting and financial statements
Co-requisites	None
Objectives of the Course	To enable the students to understand the basic concepts of Accounting Standards and understand the principles of recognition, measurement, presentation, and disclosure of Indian Accounting Standards by various organizations
Learning Outcomes	Students will be able to appraise the need and importance of accounting standards along with the practical knowledge of applying these standards in business transactions.
SYLLABUS	
UNIT-I	AS 1 Disclosure of Accounting Principles
	AS 4 Contingencies and Events Occurring after Balance Sheet Date
UNIT -II	AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies
	AS 7 Construction Contracts
UNIT-III	AS 9 Revenue Recognition
	AS 10 Property, Plant and Equipment
UNIT-IV	AS 11 The Effects of Changes in Foreign Exchange Rates (Revised 2003)
	AS 12 Accounting for Government Grants
UNIT-V	AS 15 Employee Benefits
	AS 16 Borrowing Costs
Suggested Readings	1. D.S.Rawat, Student's Guide to IND As, Taxmann Publications Pvt Ltd 2. Dolphy D'Souza, Indian Accounting Standards (Ind AS), Snow White Publication Pvt. Ltd 3. Sanjeev Singhal and Sandhya Singhal , Professional Approach to Accounting Standards, Bharat Law House Pvt. Ltd., New Delhi.
Suggested E-resources	• https://www.icai.org/post/icai-publications-accounting-standards-board • https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/ accounting-standards.html
Notes	If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session,

the syllabus will accordingly include/exclude such new developments.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Seventh Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8005T
Title of the Course	**Advanced Accounting**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic Knowledge of Corporate Accounting
Co-requisites	None
Objectives of the Course	To equip students with the knowledge of preparation of final accounts of holding, banking and insurance companies and to give them overview of non-financial reporting.
Learning Outcomes	Students will be able to : • prepare final accounts of holding companies, banking and insurance companies and • will have knowledge about non-financial accounting
SYLLABUS	
UNIT-I	**Accounts of Holding Companies**: Preparation of consolidated P&L a/c and Balance Sheet including intercompany and chain holdings
UNIT -II	**Accounts of Banking Companies**: Provisions, schedule format, classification of assets, provisioning norms, income recognition
UNIT-III	**Accounts of Insurance Companies**: Final Account of Life Insurance Business and General Insurance Business
UNIT-IV	**Social Accounting:** Importance, provisions of CSR in Companies act 2013, approaches, measurement of Provisions relating to corporate social responsibility in the company's act, measurement of social cause-benefit, social income statement, balance sheet and reporting
	Carbon Accounting: Carbon credit trading process, accounting issues of CER (carbon emission reduction), carbon accounting practices in real world accounting
UNIT-V	**Human Resource Accounting**: Meaning, need, objectives, significance, models for valuation of human resource
	IND AS 103 – Business Combination
Suggested Readings	1. Gupta, R.L. and Radhaswami, M.: Advanced Accounts Vol. II (English & Hindi). 2. Khandelwal, M.C.:Higher Accounting (English & Hindi). 3. Maheshwari, S.N.: Advanced Accountancy Vol. II 4. Sehgal Ashok and SehgalDeepak: Advance Accounting Vol. II 5. Shukla, M.C., Grewal, T.S. and Gupta S.C.: Advanced Accounts Vol. II (English & Hindi)

Suggested E-resources	• https://www.icai.org/post.html?post_id=12433 • https://www.icsi.edu/media/webmodules/02122021_Final_CMA.pdf
Notes	1. At least 50% weightage shall be given in the examination for numerical problems. 2. If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Seventh Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8006T
Title of the Course	**Tax Planning and Management**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of income tax
Co-requisites	None
Objectives of the Course	To prepare students in order to apply the provisions of the income tax act for a better Personal income tax planning point of view.
Learning Outcomes	After learning the students are enable to 1. Provide consultancy to individuals for minimizing the tax liability by using the benefits available in income tax act as a freelancer or 2. Establish a service consultancy firm in the area of income tax planning and tax accounting. 3. Understand the applicability of income tax provisions relating to Individuals in real life situations.
SYLLABUS	
UNIT-I	**Concept of Tax Planning:** Meaning of tax planning, tax evasion, tax avoidance and tax management, Objective of tax Planning **Residential Status:** Tax planning with reference to residential status, relevance of residential status in computing taxable income, relationship between residential status and Incidence of Tax, case studies i.e. practical questions relating to residential status. Agricultural Income: Provision relating to concept of agricultural income, tax treatment and tax planning of agricultural Income including coffee, rubber and tea. Note: More emphasis should be given on case studies i.e. practical questions on residential status, incidence of tax and agricultural income.
UNIT -II	**Tax planning with salary Income:** Bonus, fees, allowances, valuation of perquisites, retirement benefits like gratuity, leave encashment, pension relief under section 89 (1) (arrear of salary) **Case Studies:** Practical questions based on designing different pay packages **Tax Planning relating to Income from House Property:** Self-occupied property, let out property, partly let-out property, partly Self-occupied

	property, property used for business or profession of assessee. Set off and carry forwarded of house property losses,
	Tax Planning relation to Section 80 C and 80 E
UNIT-III	**Tax Planning relating to Income from Business Income:** Presumptive income scheme of computing business income, provisions relating to maintenance of accounts and audit of accounts (Only Sections 28, 29, 30, 31, 32, 35 (Expenditure on scientific research only), 36, 37, 40,40(a), 40(b), 40A, 41, 43B need to be covered).
UNIT-IV	**Tax Planning relating to capital Gain and Other Sources:** Tax planning with reference to long-term and short-term capital assets and choice of price inflation indexation; Capital gains on equity and non-equity financial instruments. (Section 50 C, 54, 54B, 54EC, 54F, and 54H need to be emphasized.)
UNIT-V	**Tax Planning relating to Clubbing of Income:** Income of others' liable for clubbing. **Deductions** : Deductions under Sections 80C, 80CCD (1), 80CCD (1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80EEA, 80G, 80TTA, 80TTB, 80U Rebate Only simple practical question should be given. Rebate under Section 87A.
Suggested Readings	1. Income Tax Act 2. Income Tax Rules. 3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English) 4. Patel & Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English) 5. Singhania,Vinod K. and Sighania Monika : Students' guide to Income Tax University edition. 6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications
Suggested E-resources	https://incometaxindia.gov.in
Notes	1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to Academic session shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made. 2. At least 50% weightage shall be given in examination for numerical problems.

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

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

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

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

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Seventh Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8109T
Title of the Course	**Cost and Management Audit**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Elective Course(DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of cost accounting and auditing
Co-requisites	None
Objectives of the Course	To provide adequate knowledge on Cost Audit Practices and to equip the students with the knowledge of the techniques and methods of planning and executing the Management Audit.
Learning Outcomes	• Students will acquire advanced knowledge in respect of Cost Auditor, Cost Audit, Cost Audit – Planning & Execution, Cost Audit Report and are able to solve Numerical Problems on Cost Audit. • They will understand the Preliminaries of Management Audit, Essentials of Management Audit and Program of Management Audit.
SYLLABUS	
UNIT-I	**Cost Audit**: Nature, Scope, utility and Advantages of Cost Audit, Companies (Cost Records and Audit) Rules, 2014, Professional Ethics, Misconduct, Offences and Penalties
UNIT -II	**Cost Audit**: Cost Accounting Standards, Cost Auditing Assurance Standards, Format of Cost Audit Report – XBRL – Salient features
UNIT-III	**Management Audit**: Management Reporting issues under Cost Audit – Performance Appraisal Report, Management Audit – Meaning, Nature, Scope, Need for Management Audit and Reporting under Management Audit, Energy Audit, Efficiency Audit, Propriety Audit and Systems Audit
UNIT-IV	**Management Audit**: Evaluation of Corporate Image - Corporate Development Audit –Corporate Strategy Audit, Impact of environmental pollution: Social Cost Benefit Analysis, Corporate Social Audit and Safety audit.
UNIT-V	**Internal Audit**: Concept of Internal Audit, Provisions of Internal Audit under Companies Act, 2013, Receivables Audit, Audit of Hospitals, Hotels, educational Institutions, Co-operative Societies, Self Help Groups, Non-Governmental Organizations (NGOs), corporations, Municipalities, Panchayats.
Suggested Readings	1. Dutta& Chaudhary: Cost and Management Audit 2. Ramnathan, A.R., Cost and Management Audit,Tata McGraw Hill 3. Saxena and Vashist: Sultan Chand &Sons, Cost and Management Audit 4. Tikha, J.G., Encoms: Cost and Management Audit
Suggested E-resources	https://www.icai.org/post/study-material-nset

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Seventh Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8110T
Title of the Course	**Systems Audit**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Elective Course(DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic Knowledge of Auditing
Co-requisites	None
Objectives of the Course	To gain application ability of necessary controls, laws and standards in computerized Information system.
Learning Outcomes	• This course will provide an insight into the different types of Computer Hardware and Software which enables the management to take strategic business decisions and how the software interacts with the hardware. • It also gives an outline of database management system and its use by the organization in organizing the data.
SYLLABUS	
UNIT-I	**Information Technology Law Information Technology Act**: Definitions, Important terms under, Information Technology Legislation, Digital Signatures, Electronic Records, Certifying Authority, Digital Signature Certificate
UNIT -II	**Computer Hardware and Software**: Computers: An Introduction, Computer System: Concept, Types, Categories and Emerging Technologies, Components of a Computer System, Primary and Secondary Storage, Computer Storage Capacities, Computer Peripherals - Inputs, Output and Storage Devices, Computer Software: An Introduction, Software Trends, Multi-Programming, Multi-Processing, Time Sharing, Batch Processing, On-Line and Real Time Processing, Application Software, Systems Securities
UNIT-III	**Database Management**: Data Base Concepts, Data Structure, Data Base Management System, Data Base Files, Data Mining and Warehousing
UNIT-IV	**Programming and System Audit**: An overview Programming: Concepts, Stages of Programming, Programme Development Approach, System Audit: Nature, Significance and Scope of Systems Audit, Steps Involved in Conducting Systems Audit, Systems Audit and Management Functions
UNIT-V	**System Audit**: Systems Audit of Computerized Secretarial Functions, Norms and Procedure for Computerization, Computers Control and Security, Testing of Computer Systems - Documentation Standards, Policies and Procedures, Audit Approach.
Suggested Readings	1. Behl, Ramesh: Tata McGraw-Hill, Information Technology for Management 2. Kanter,Jerome:Practice Hall of India, Managing with Information 3. Suiha, P.K.: B.P.B. Publication, Computer fundamentals: Concepts, Systems and Applications

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

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group I)	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8007T
Title of the Course	**Accounting Standards – II**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of accounting and financial statements
Co-requisites	None
Objectives of the Course	To enable the students to understand the basic concepts of Accounting Standards and to understand the principles of recognition, measurement, presentation and disclosure of Indian Accounting Standards by various organizations.
Learning Outcomes	Students will be able to: • Appraise the need and importance of accounting standards and • Have the practical knowledge of applying these standards in business transactions
SYLLABUS	
UNIT-I	**AS 17**- Segment Reporting
	AS 18- Related Party Disclosures
UNIT -II	**AS 21**- Consolidated Financial Statements
	AS 22- Accounting for Taxes on Income
UNIT-III	**AS 23**- Accounting for Investments in Associates in Consolidated Financial Statements
	AS 24- Discontinuing Operations
UNIT-IV	**AS 26**- Intangible Assets
	AS 27- Financial Reporting for Interests in Joint Ventures
UNIT-V	**AS 28**- Impairment of Assets
	AS 29- Provisions, Contingent Liabilities and Contingent Assets
Suggested Readings	1. D.S.Rawat, Student's Guide to IND As, Taxmann Publications Pvt Ltd 2. Dolphy D'Souza, Indian Accounting Standards (Ind AS), Snow White Publication Pvt. Ltd 3. Sanjeev Singhal and Sandhya Singhal, Professional Approach to Accounting Standards, Bharat Law House Pvt. Ltd., New Delhi.
Suggested E-resources	• https://www.icai.org/post/icai-publications-accounting-standards-board • https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html
Notes	If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group I)	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8008T
Title of the Course	**Contemporary Auditing**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of auditing
Co-requisites	None
Objectives of the Course	To impart knowledge and develop understanding of areas and methods of contemporary auditing and their application.
Learning Outcomes	Students will be able to: • Have comprehensive knowledge about audit of limited companies • Have specialized knowledge about audit reports, specialized audits and non-financial audits.
SYLLABUS	
UNIT-I	**Audit of Limited Companies**: Auditor's responsibility, statutory requirement under Companies Act, Audit of branches and Joint Audit, Concept of true and fair, concept of materiality in the context of audit companies
UNIT -II	**Auditor's Report**: Certificate and Report, Types of Audit Report, special reports on prospectus, dividends and divisible profits and depreciation.
UNIT-III	Audit under different provisions of Income Tax Act, Special features of audit of banks, Insurance companies and Cooperatives Society, Rights, duties and liabilities of auditors, Third party liability, Nature and extent
UNIT-IV	Non-financial Audit Management Audit, MSME Audit, Cost Audit, Environmental Audit and Efficiency Audit.
UNIT-V	**Social Audit**: Model of MNAREGA, Findings of Aruna Roy Committee Report.
Suggested Readings	1. Gupta Kamal: Contemporary Auditing, Tata McGraw-Hill New Delhi 2. Jha Aruna: Students Guide to Auditing and Assurance, Taxmann Publication 3. Sharma T.R.: Auditing, SahityaBhawan publications 4. Tandon. B.N. – A Handbok of Practical Auditing, S Chand & Company
Suggested E-resources	https://www.icai.org/post.html?post_id=13814

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group I)	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8009T
Title of the Course	**Corporate Financial Reporting**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of accounting and financial statements
Co-requisites	None
Objectives of the Course	To make students understand how to provide information about financial performance, position and cash flows of a company in conformity with the generally accepted accounting principles, accounting standards and the law during the reporting period.
Learning Outcomes	• Students will be able to understand and prepare the financial reports presented by Indian corporates. • They will be able to present reports on some specific corporate items.
SYLLABUS	
UNIT-I	**Corporate Financial Reporting**: Objectives, Issues and problems with special reference to published accounts, corporate reporting practices in India
UNIT -II	**Accounting and Reporting of Financial Instruments**: Meaning, Derivatives, Classification of financial assets and liabilities, Recognition, Trade date accounting, Settlement date, Measurement of financial instruments, Reclassification of financial assets and liabilities, Derecognition of financial instrument, Impairment of financial assets, Hedge accounting, disclosures
UNIT-III	**Financial Reporting for Mutual Fund**: contents of annual report, Restriction on investments, cost of investments, Investment valuation norms, pricing of Units, Accounting policies for investment in securities and direct investment in real estate assets, Contents of balance sheet and revenue account, Accounting for evaluation of mutual funds, Disposal of investment and dividend equalisation
UNIT-IV	**Valuation**: Concept need and bases of valuation, Goodwill: relevant provision of accounting standards on goodwill, Methods of valuation of goodwill, Brand valuation and valuation of shares
UNIT-V	**Developments in Financial Reporting**: Value added statements: Concepts, reporting value added, necessity, preparation, limitation, Interpretation, Human resource reporting: models, implication, Limitations
Suggested Readings	1. Ittelson Thomas R, Financial Statement, Pan Macmillan India. 2. Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D., Intermediate Accounting, 15thedition, Wiley & Sons, Hoboken, NJ, 2011. 3. Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., Intermediate Accounting, 11th edition, SOUTH-WESTERN CENGAGE Learning, Mason, OH, 2010. 4. Tulsian PC, Tulsian Bharat, Financial Reporting, S. Chand

Suggested E-resources	- https://www.taxmann.com/post/blog/comprehensive-guide-to-corporate-financial-reporting/ - https://www.icai.org/post.html?post_id=16128 - https://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-21082019.pdf

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group I)	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8010T
Title of the Course	**Advanced Statistical Analysis**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of research and business statistics
Co-requisites	None
Objectives of the Course	To aware students about advanced statistical knowledge and various statistical test used in test of significance.
Learning Outcomes	• Students will be able to learn peculiarities of various probability distributions and Sampling Theory. • They will be able to understand and solve numerical problems based on parametric and non-parametric tests.
SYLLABUS	
UNIT-I	**Theory of Probability**: Definition, counting techniques, Addition and Multiplication Theorem, Bayes Theorem and Mathematical Expectation
	Theoretical Distribution: Binomial, Poisson and Normal distribution
UNIT -II	**Moments and Kurtosis**
	Sampling Theory: Census vs sample, Parameter and statistic, objective of sampling, standard error, utility of standard error, Estimation, Hypothesis testing, Level of significance, critical value, p-value, one tailed and two tailed test, sample size.
UNIT-III	**Test of Significance:** Z-test, 't' test, F test and Chi Square Test
UNIT-IV	**Analysis of Variance (one way and Two way)**
	Test of Significance: Non-Parametric Test: Sign test, run test, Kolmogorov-Smirnov Test, Mann-Whitney U Test, Kruskal Wallis Test, Median Test.
UNIT-V	**Non-Parametric Test:** Wilcoxon Matched Pairs Signed Rank Test, Wald-Wolfowitz Run Test
	Statistical Decision Theory: Decision under uncertainty using non-probabilities and probabilities criteria, Bayesian decision rule.
Suggested Readings	1. Bhanawat Shurveer S., Business Statistics, RBD, Jaipur 2. Gujarati, DamodarN.&Sangeetha: Basic Econometrics, Tata McGraw Hill 3. Gupta, B.N.: Business Statistics, S.B.P.D. Publication, Agra 4. Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi 5. Hooda, R.P. – Statistics for Business and Economics, Vikas Publishing 6. Sancheti and Kapoor: Statistics
Suggested E-resources	• http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/statistics/11._advanced_data_analytic_techniques/28._missing_data_analysis_-_introduction/et/9496_et_missing_data_1_introduction.pdf • http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/statistics/11.

	_advanced_data_analytic_techniques/32._the_expectation_maximisation_(em)_algorithm_in_r/lm/9499_lm_missingdata_5_ref.pdf
Notes	At least 50% weightage shall be given in examination for numerical problems.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group I)	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8011P
Title of the Course	**Practical Business Research Methods**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60+60=120. The 60 lectures for content delivery and 60 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of advanced statistical analysis
Co-requisites	None
Objectives of the Course	To equip students with the knowledge of using software for research purposes
Learning Outcomes	Students will be able to: • Learn data entering, data cleaning, generating various charts, • Generate descriptive statistics and • Perform various tests in software for research purposes.
SYLLABUS	
UNIT-I	**Data handling:** Open data file, save, import from other data source, data entry, labelling for dummy number, recode into same variable, recode into different variable, transpose of data, insert variables and cases, merge variables and cases.
UNIT -II	**Data Cleaning:** Missing Data, Erroneous Data, Duplicate cases, Coding Inconsistencies, Outliers, Normality
UNIT-III	**Diagrammatic representation:** Simple Bar diagram, Multiple bar diagram, Sub-divided Bar diagram, Percentage diagram, Pie Diagram, Frequency Table, Histogram, Scatter diagram, Box plot.
UNIT-IV	**Descriptive Statistics**: Mean, Median, Mode, Skewness, Kurtosis. Correlation, Karl Pearson's and Spearman's Rank Correlation, Regression analysis: Simple and Multiple Regression Analysis (Enter and stepwise methods)
UNIT-V	**Testing of Hypothesis:** Parametric, One sample, Two sample Independent t-test, Paired t-test, Analysis of variance: One way and Two-way ANOVA. Non-parametric: One sample KS test- Mann-Whitney U test, Wilcoxon Signed Rank test, Kruskal Wallis test, Friedman test- Chi- square test.
Suggested Readings	1. Field, Andy, Discovering Statistics using IBM SPSS Statistics, Sage Publications. 2. Pallant, Julie, SPSS Survival Manual: A Step by Step Guide to Data Analysis Using SPSS for Windows (Version 15), 3rd Edition, Open University Press
Suggested E-resources	• https://www.spss-tutorials.com/ • https://www.statisticshowto.com/probability-and-statistics/spss-tutorial-beginners/ • https://www.ibm.com/products/spss-statistics/support
Notes	1. This paper will be taught with the help of relevant software in computer lab. 2. Examination of this paper shall comprise only computer based practical. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

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

Effective from 2023-24

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group II)	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8010T
Title of the Course	**Advanced Statistical Analysis**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of research and business statistics
Co-requisites	None
Objectives of the Course	To aware students about advanced statistical knowledge and various statistical test used in test of significance.
Learning Outcomes	• Students will be able to learn peculiarities of various probability distributions and Sampling Theory. • They will be able to understand and solve numerical problems based on parametric and non-parametric tests.
SYLLABUS	
UNIT-I	**Theory of Probability**: Definition, counting techniques, Addition and Multiplication Theorem, Bayes Theorem and Mathematical Expectation
	Theoretical Distribution: Binomial, Poisson and Normal distribution
UNIT -II	**Moments and Kurtosis**
	Sampling Theory: Census vs sample, Parameter and statistic, objective of sampling, standard error, utility of standard error, Estimation, Hypothesis testing, Level of significance, critical value, p-value, one tailed and two tailed test, sample size.
UNIT-III	**Test of Significance:** Z-test, 't' test, F test and Chi Square Test
UNIT-IV	**Analysis of Variance (one way and Two way)**
	Test of Significance: Non-Parametric Test: Sign test, run test, Kolmogorov-Smirnov Test, Mann-Whitney U Test, Kruskal Wallis Test, Median Test.
UNIT-V	**Non-Parametric Test:** Wilcoxon Matched Pairs Signed Rank Test, Wald-Wolfowitz Run Test
	Statistical Decision Theory: Decision under uncertainty using non-probabilities and probabilities criteria, Bayesian decision rule.
Suggested Readings	1. Bhanawat Shurveer S., Business Statistics, RBD, Jaipur 2. Gujarati, DamodarN.&Sangeetha: Basic Econometrics, Tata McGraw Hill 3. Gupta, B.N.: Business Statistics, S.B.P.D. Publication, Agra 4. Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi 5. Hooda, R.P. – Statistics for Business and Economics, Vikas Publishing 6. Sancheti and Kapoor: Statistics (Theory, Methods& Application), Sultan Chand & Sons
Suggested E-resources	• http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/statistics/11._advanced_data_analytic_techniques/28._missing_data_analysis_-

	_introduction/et/9496_et_missing_data_1_introduction.pdf • http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/statistics/11._advanced_data_analytic_techniques/32._the_expectation_maximisation_(em)_algorithm_in_r/lm/9499_lm_missingdata_5_ref.pdf
Notes	At least 50% weightage shall be given in examination for numerical problems.

**B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)**

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)
Fourth Year
Eight Semester(Group II)
Subject-Accountancy and Business Statistics

Code of the Course	ABS8011P
Title of the Course	**Practical Business Research Methods**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60+60=120. The 60 lectures for content delivery and 60 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of advanced statistical analysis
Co-requisites	None
Objectives of the Course	To equip students with the knowledge of using software for research purposes
Learning Outcomes	Students will be able to: • Learn data entering, data cleaning, generating various charts, • Generate descriptive statistics and • Perform various tests in software for research purposes.

**SYLLABUS**

UNIT-I	**Data handling:** Open data file, save, import from other data source, data entry, labelling for dummy number, recode into same variable, recode into different variable, transpose of data, insert variables and cases, merge variables and cases.
UNIT -II	**Data Cleaning:** Missing Data, Erroneous Data, Duplicate cases, Coding Inconsistencies, Outliers, Normality
UNIT-III	**Diagrammatic representation:** Simple Bar diagram, Multiple bar diagram, Sub-divided Bar diagram, Percentage diagram, Pie Diagram, Frequency Table, Histogram, Scatter diagram, Box plot.
UNIT-IV	**Descriptive Statistics**: Mean, Median, Mode, Skewness, Kurtosis. Correlation, Karl Pearson's and Spearman's Rank Correlation, Regression analysis: Simple and Multiple Regression Analysis (Enter and stepwise methods)
UNIT-V	**Testing of Hypothesis:** Parametric, One sample, Two sample Independent t-test, Paired t-test, Analysis of variance: One way and Two-way ANOVA. Non-parametric: One sample KS test- Mann-Whitney U test, Wilcoxon Signed Rank test, Kruskal Wallis test, Friedman test- Chi- square test.
Suggested Readings	1. Field, Andy, Discovering Statistics using IBM SPSS Statistics, Sage Publications. 2. Pallant, Julie, SPSS Survival Manual: A Step by Step Guide to Data Analysis Using SPSS for Windows (Version 15), 3rd Edition, Open University Press
Suggested E-resources	• https://www.spss-tutorials.com/ • https://www.statisticshowto.com/probability-and-statistics/spss-tutorial-beginners/ • https://www.ibm.com/products/spss-statistics/support
Notes	1. This paper will be taught with the help of relevant software in computer lab. 2. Examination of this paper shall comprise only computer based practical.

	3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group II)	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8012T
Title of the Course	**Research Methodology and Quantitative Techniques**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	7
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, and problem solving.
Prerequisites	Basic knowledge of research and business statistics
Co-requisites	None
Objectives of the Course	To impart knowledge about research, research methodology and use of multivariate techniques.
Learning Outcomes	• Students will be able to learn basics of research and research methodology. • They will able to apply some multivariate techniques for research purposes.
SYLLABUS	
UNIT-I	Research: Definition, Importance, Types, steps in Research Methodology, Defining Research Problems, Research Design.
UNIT -II	Sampling Design, Types of Samples, Measurement and Scaling, Multi-dimensional scaling, Research Report Writing, Referencing, and Bibliography
UNIT-III	Factor Analysis, Conjoint Analysis
UNIT-IV	Discriminant Analysis, Cluster Analysis
UNIT-V	Decomposition Analysis, Structural Equation Modelling
Suggested Readings	1. Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi 2. Black, Hair et al.: Multivariate Data Analysis, Pearson (LPE) 3. Boyd et. al.: Marketing Research, Tata McGraw-Hill, New Delhi 4. Cooper, Donald R. and Schindler, Pamela S.: Business Research Methods, McGraw Hill Education 5. Kothari, C.R.: Research Methodology, New Age International Publishers, New Delhi 6. Sachdeva, J.K.: Business Research Methodology (Himalaya) 7. Sharma, K.R.: Business Research Methods, National Publishing House, New Delhi
Suggested E-resources	• https://egyankosh.ac.in/bitstream/123456789/64831/1/Unit%203.pdf • http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/law/09._research_methodology/01._basics_of_research/et/8148_et_et.pdf • https://www.inflibnet.ac.in/docs/Research%20Methodology_Brochure.pdf • https://vidyamitra.inflibnet.ac.in/index.php/home/subjects?domain=Social+Sciences&subdomain=Research+Methodology
Notes	At least 50% weightage shall be given in examination for numerical problems.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Fourth Year	
Eight Semester(Group II)	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8013S
Title of the Course	**Dissertation**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	12
Type of the Course	Discipline Specific Compulsory Course(DSC) in Accountancy and Business Statistics
Delivery Type of the Course	
Prerequisites	Basic knowledge of advanced statistical analysis, research methodology etc.
Co-requisites	None
Objectives of the Course	This course is focused to facilitate student to carry out extensive research project through problem and gap identification, development of methodology for problem solving, interpretation of findings, presentation of results and discussion of findings in context of national and international research. The overall goal of the dissertation is for the student to display the knowledge and capability required for independent work.
Learning Outcomes	The student will be able to: • Gain in-depth knowledge and use adequate methods in the major subject/field of study; • Create, analyze and critically evaluate different research solutions; • Clearly present and discuss the conclusions as well as the knowledge and arguments that form the basis for these findings and • Identify the issues that must be addressed within the framework of the specific dissertation in order to take into consideration.
SYLLABUS	
The student shall write a research dissertation under the guidance of faculty members of the department, on a topic related to accountancy, taxation, auditing, business statistics and other related topics in consultation with his/her supervisor. Department Head shall allocate the supervisors to students.	
Notes	The dissertation shall be evaluated by an external expert.

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

	5. "Public Finance" by Harvey S. Rosen and Ted Gayer
	6. "Public Economics" by R.K. Gupta and S.P. Gupta

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Seventh Semester	
Subject: Banking and Business Economics	
Code of Course	BBE8005T
Title of the Course	**Investment Management**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To make them understand various financial markets in India and their functioning.
Learning Outcomes	Students will gain knowledge and skills • to manage investments, make informed financial decisions, analyze market trends, • to mitigate risk to achieve financial goals.
SYLLABUS	
UNIT – I	Introduction to Investment Management, Financial System in India – Money Market, Capital Market, Debt Market, Need for correlating these – Bullion Market and Foreign Exchange Market.
UNIT – II	Organization and Functioning of Securities Markets in India – Nature and Function, Organizational Structure, Role and Function of Primary Market and Secondary Markets, Type of Market Transactions based upon – Long and Short Orders, Size of Order, Price Limit of Orders, Time limit of orders, Special type of orders and order execution. Margin Trading.
UNIT – III	Valuation of Securities – Valuation of Bonds, Valuation of Debentures, Valuation of Preference Shares, Valuation of Equity Shares and Share Valuation: CAPM Model.
UNIT – IV	Market Indices – Concept, Method of Computing India's Leading Stock Indices, Overview of various Benchmark Indices, Market capitalization Indices, Sectoral Indices and Broad market Indices. Security Credit Rating – Introduction, Factors Affecting Assigned Ratings, Credit Rating Agencies in India, Functions, Approaches and Framework Used and Business Models, Benefits of Credit Rating, Regulatory Concerns.
UNIT – V	Risk Management Through Derivatives – Introduction to Derivatives Market and Securities, Forward and Future Contracts – Overview, Hedging, Optimal Hedge Ratio, Valuation, Application and Strategies. Options – Overview, Valuation Models and Strategies. Swaps. Investing in Alternative Asset Classes - Hedge Funds, Characteristics of a Hedge Fund, Hedge Fund Strategies.
Suggested Readings	1. "Investment Management" by V.K. Bhalla (S. Chand Publishing) 2. "Indian Financial System: Markets, Institutions and Services" by Bharati V. Pathak (Pearson Education India) 3. "Indian Securities Market: A Guide for Foreign and Domestic Investors" by G. Ramachandran (SAGE Publications India Pvt. Ltd)

	4. "Valuation of Fixed Income Securities and Derivatives" by J.R. Varma (Tata McGraw-Hill Education)
	5. Credit Rating and Debt Rating in India" by Aparna Mahajan (PHI Learning Pvt. Ltd.)

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

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

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

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

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

	4. Pandit, Amar the Only Financial Planning Book that You Will Ever Need, Network18 Publications Ltd

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

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

	Publisher: Taxmann Publications.
	6. "Retail Banking Operations: A Comprehensive Guide" by IIBF (Indian Institute of Banking & Finance). Publisher: Macmillan Publishers India Ltd.

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

	6. "Foreign Exchange Management: Text and Cases" by A. V. Rajwade and Prithvi Haldea (Macmillan Publishers India Ltd.)

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester (Group I)	
Subject: Banking and Business Economics	
Code of Course	BBE8009T
Title of the Course	**Securities and Portfolio Management**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To develop a comprehensive understanding of investment management and portfolio analysis principles and techniques & to equip students with the knowledge and skills necessary to make informed investment decisions and effectively manage investment portfolios.
Learning Outcomes	The syllabus aims to provide students with a solid foundation in • investment management and portfolio analysis, enabling them to make informed investment decisions, effectively manage portfolios, • understanding the latest developments and trends in the field.
SYLLABUS	
UNIT – I	Basics of stock markets. Investment versus Speculation, Investment Alternatives and Their Evaluation, Financial Markets, Portfolio Management Process, Approaches to Investment Decision Making, Common Errors in Investment Management, and Qualities of Successful Investor.
UNIT – II	Risk and Return –Measuring Historical Return, Measuring Historical Risk, Measuring Expected (Ex Ante) Return and Risk. Fundamental Analysis: Economic Analysis, Industry Analysis, Company Analysis
UNIT – III	Framework Technical Analysis: Basic Tenets of Technical Analysis – Dow Theory – Behaviour of Stock Prices –Major Trends – Charts and Trend Lines – Resistance and support Lines – Different Patterns, Elliot Wave Theory, Efficient market theory.
UNIT – IV	Portfolio Theory: The Benefits of Diversification, Diversification and Portfolio Risk, Portfolio Return and Risk, Measurement of Co movements in Security Returns, Calculation of Portfolio Risk, Efficient Frontier, Optimal Portfolio. Capital Asset Pricing Model – Assumptions – Inputs Required for Applying CAPM, The Capital Market Line – Security Market Line.
UNIT – V	Equity Valuation: Balance Sheet Techniques- Book value, Liquidation value, Replacement cost. Discounted Cash Flow Techniques: Dividend discount model, Free cash flow model. Relative Valuation Techniques: Price-earnings ratio, Pricebook value ratio, Price-sales ratio.
Suggested Readings	1. "Investments" by Zvi Bodie, Alex Kane, and Alan J. Marcus (McGraw-Hill Education) 2. "Security Analysis" by Benjamin Graham and David Dodd (McGraw-Hill Education)

	3. "The Intelligent Investor" by Benjamin Graham (Harper Business) 4. "Common Stocks and Uncommon Profits" by Philip Fisher (John Wiley & Sons) 5. "Indian Financial System" by Bharti Pathak (Pearson) 6. "Investment Analysis and Portfolio Management" by Prasanna Chandra (McGraw-Hill Education)

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

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

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

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

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

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

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

Suggested Readings	1. Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. "Business on the Net: An Introduction to the whats and hows of E-commerce." Macmillan India Ltd. 2. Bajaj KK, Debjani Nag "E-Commerce. Tata McGraw Hill Company" New Delhi 3. Chhabra, T.N., Jain, Hem Chand, Jain, Aruna. "An Introduction to HTML" Dhanpat Rai & Co 4. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. E- Business and E- commerce for Managers. Pearson Education. 5. Diwan, Parag and Sharma, Sunil "Electronic commerce- A manager's Guide to EBusiness", Vanity Books International, Delhi 6. Elias M. Awad "Electronic Commerce from vision to fulfillment" Third Edition PHI publications. 7. Kosiur, David, "Understanding Electronic Commerce" Prentice Hall of India Private Ltd., New Delhi. 8. Turban, E., et.al. "Electronic commerce: A Managerial perspective" Pearson Education Asia. 9. Whiteley, David, "E-Commerce" McGraw Hill, New York.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Seventh Semester	
Subject: Business Administration	
Code of Course	BDM8005T
Title of the Course	**Business Ethics & Corporate Governance**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	The main purpose of this course in Business Ethics & Corporate Governance is to introduce students to and equip them with required values and ethics to manage business and non-business organizations ethically and for betterment of the society.
Learning Outcomes	After completion of the course, the students will be able to understand • the basic concepts and terminology used in Business Ethics & Corporate Governance. • Students will understand the Indian way of managing business and management. • Students will understand various corporate governance practices required to run a business morally and sustainably.
SYLLABUS	
UNIT – I	Ethics and Business Ethics, Values and Ethics, Ethical Corporate Behaviour: Its Development, Ethical Leadership
UNIT – II	Ethical Decision-making, Ethical Dilemmas in Organization, Leadership and management lessons from Indian scriptures i.e. Upanishads, Mahabharat, Ramayan, Shrimadbhagwadgita.
UNIT – III	Meaning, Features of good corporate governance, Factors influencing corporate governance, Corporate governance in India, Amendments to Corporate Governance.
UNIT – IV	CSR- Concept and initiatives in India Corporate Social Reporting, Corporate Governance and the Role of Board of Directors (BOD)
UNIT – V	Ethical issues of Corporate Governance, Factors influencing Corporate Governance, Models of Corporate Governance (Anglo American, Japanese, German& Indian), Theories of Corporate Governance.
Suggested Readings	1. Business Ethics and Corporate Governance S.K.Bhatia 2. Corporate Crimes and Financial Frauds, Dr. Sumit Sharma, New Delhi India 3. Corporate Governance (Indian Edition) Mallin, Christine Oxford University press. New Delhi 4. Business Ethics , Andrew Crane and Dirk Matten ,Oxford University Press 5. Business Ethics : Text and Cases,C.S.V. Murthy , Himalaya Publishing House

	6. Ethical choices in Business , R.C. Sekhar Sage Publications, New Delhi

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

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

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

	6. Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised Edition Vikas Publishing House Pvt Ltd, New Delhi. 7. Kaul R.N 91991), Dynamics of Tourism, Sterling Publishers Pvt Ltd, Volume 1,2& 3 New Delhi.

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

	York. Harper and Row.

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

	House, Mumbai, 2008 3. Retailing Management, 6th Edition, Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing Co Limited, New Delhi, 2008 4. Retail Marketing Management, 2nd Edition, David Gilbert, Pearson Education Low Price Edition, New Delhi, 2008

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

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Fourth Year	
Eighth Semester (Group I)	
Subject: Business Administration	
Code of Course	BDM8008T
Title of the Course	**Business Policy & Strategic Management**
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	6
Type of the Course	Discipline Specific Compulsory Course(DSC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	The main purpose of this course in Strategic Management is to introduce students to and equip them with skills required to manage business and non-business organizations at senior level
Learning Outcomes	After completion of the course, the students will be able to - understand the basic concepts and terminology used in Strategic Management. - identify opportunities and threats as well as strengths and weakness in the operating environment of hypothetical and real-world organizations. - analyze the contribution of various functional areas e.g. production, marketing, purchasing and supply management to the overall well-being of the organization.
SYLLABUS	
UNIT – I	Nature & importance of business policy & strategy; Introduction to the strategic management process and related concepts; Characteristics of corporate, business & functional level strategic management decisions; Company's vision and mission, need for a mission statement.
UNIT – II	Environmental Analysis & Diagnosis: Analysis of company's external environment; Michael E. Porter's 5 Forces model; Internal analysis, Importance of organisation capabilities, competitive advantage and core competence; Michael E. Porter's Value Chain Analysis, Porters Diamond Theory of National Advantage.
UNIT – III	Grand strategies: Stability, Growth, Retrenchment & Growth strategies
UNIT – IV	Strategic Analysis and Choice: Strategic gap analyses; portfolio analyses – BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix; behavioural considerations affecting choice of strategy introduction to strategic control & evaluation.
UNIT – V	**Emerging Strategic Trends:** Business Process Outsourcing and Knowledge Process Outsourcing in India: Concept and Strategies. Reasons For Growing BPO And KPO Business in India. **Disaster Management**: Concept, Problems and Consequences of Disasters, Strategies for Managing and Preventing Disasters and Cope Up Strategies. **Process of Business Start-Ups and Its Challenges**.

Suggested Readings	1. Strategic Management –Concepts and Cases by A>A Thompson & A.J. Strickland (11thEdition 1999) McGraw-Hill 2. Management Policy & Strategy by G.A. Steiner, J.R. Miner & E.R. Gray (3rdEdition 1998) Maxwell Macmillan 3. Management by R.J. Aldag & T.M Stearns (2ndEdition 1991) South-Western Publishing Company 4. Various issues of the Harvard Business Review

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

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

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

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

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

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

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