



**NETAJI SUBHAS UNIVERSITY**

**Department of Commerce**

**B.Com. (Honors) Programme**

**Course and Syllabus**

## **Introduction to Program**

In this global era, it has become inevitable to prepare minds for future by providing quality higher education. Though quality may be viewed through different lenses however, B.Com. (Hons.) programme of Netaji Subhas University is designed to enable and empower students to acquire knowledge, skills and abilities to analyze and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This program aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by the scholars and policymakers. As being mandated by the Government of India, this course is designed to help cultivating entrepreneurial mindset and skills.

## **Nature and Extent of the Program in B.Com (Hons.)**

The courses of this program have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The Program will help understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates inter-linkages and regulatory concerns apart from exposure of different functional domains of management.

## **Aims of Bachelor Degree Program in B.Com (Hons.)**

- This program will instill in the students the knowledge and capability of understanding the business world and its complexities. It will also develop the ability and competence to have a problem-solving approach towards the issues which accompany the dynamism attached to the business world.
- This degree course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing employability options of the students. The curriculum helps instilling learning ability among students for up-skilling and re-skilling even in later part of life.

## **Qualification Descriptors for Graduates B.Com.(Hons.)**

As commerce is considered as an area where we tend to study different aspects that impact the business world like social, political, legal, economic, etc. the qualification descriptors for a B.Com. (Hons) program include the following:

- Demonstration of deeper understanding of business world both from theoretical and practical perspective
- Application of knowledge to comprehend the dynamism of the corporate world and its impact on the

economy from various perspectives.

- Demonstration of comprehensive knowledge of various procedures and the procedural glitches that can affect the working of an organization
- Application of one's disciplinary knowledge pertaining to theories and principles to find solution to problems of business world.
- Demonstration of multidisciplinary approach towards commerce as it originates from the discipline of economics, politics, law, mathematics, etc.
- Comprehensive knowledge about current topics and the scholarly research pertaining to chosen areas, also techniques and skills required to comprehend the contemporary issues

### B. COM. (HONORS): THREE - YEAR (6-SEMESTER) PROGRAMME

#### COURSE STRUCTURE

##### SEMESTER - I

Code	Subject	Paper	Marks
BCH-111	Business Communication (Language-English)	<b>Ability-Enhancement Compulsory Course (AECC)-1</b>	<b>50</b>
BCH-112	Financial Accounting	<b>Core Course C-1</b>	<b>100</b>
BCH-113	Principles of Management	<b>Core Course C-2</b>	<b>100</b>
BCH-114	Monetary Theory	<b>Generic Elective (GE)-1</b>	<b>100</b>
<b>Total</b>			<b>350</b>

##### SEMESTER - II

Code	Subject	Paper	Marks
BCH-211	Environmental science	<b>Ability-Enhancement Compulsory Course (AECC)-2</b>	<b>50</b>
BCH-212	Management Accounting	<b>Core Course C-3</b>	<b>100</b>
BCH-213	Business Law	<b>Core Course C-4</b>	<b>100</b>
BCH-214	Micro Economics	<b>Generic Elective (GE)-2</b>	<b>100</b>
<b>Total</b>			<b>350</b>

##### SEMESTER - III

Code	Subject	Paper	Marks
BCH-311	Human Resource Management	<b>Core Course C-5</b>	<b>100</b>
BCH-312	Income Tax Law and Practice	<b>Core Course C-6</b>	<b>100</b>
BCH-313	Corporate Law	<b>Core Course C-7</b>	<b>100</b>
BCH-314	Business Statistics	<b>Generic Elective (GE)-3</b>	<b>100</b>
BCH-315	E-Commerce	<b>Skill-Enhancement Elective Course (SEC)-1</b>	<b>50</b>
<b>Total</b>			<b>450</b>

##### SEMESTER - IV

Code	Subject	Paper	Marks
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BCH-411	Cost Accounting	Core Course C-8	100
BCH-412	Strategic Management	Core Course C-9	100
BCH-413	Computer Applications in Business	Core Course C-10	100
BCH-414	Macro Economics	Generic Elective (GE)-4	100
BCH-415	Entrepreneurship	Skill-Enhancement Elective Course (SEC)-2	50
<b>Total</b>			<b>450</b>

**SEMESTER -V**

Code	Subject	Paper	Marks
BCH-511	Principles of Marketing	Core Course C-11	100
BCH-512	Fundamentals of Financial Management	Core Course C-12	100
BCH-513	<b>DSE-1</b> (Any <i>one</i> of Group A)	<b>Discipline Specific Elective (DSE)-1</b>	100
BCH-514	<b>DSE-2</b> (Any <i>one</i> of Group A)	<b>Discipline Specific Elective (DSE)-2</b>	100
<b>Total</b>			<b>400</b>
<b>Discipline Specific Elective (DSE) Group A</b>			
a) Financial Analysis b) Corporate Tax Planning c) Advertising d) Banking and Insurance e) Computerized Accounting System f) Financial Markets, Institutions and Financial Services			

**SEMESTER- VI**

Code	Subject	Paper	Marks
BCH-611	Project	Core Course C-13	100
BCH-612	Indirect Tax Law	Core Course C-14	100
BCH-613	<b>DSE-3</b> (Any <i>one</i> of Group B)	<b>Discipline Specific Elective (DSE)-3</b>	100
BCH-614	<b>DSE-4</b> (Any <i>one</i> of Group B)	<b>Discipline Specific Elective (DSE)-4</b>	100
<b>Total</b>			<b>400</b>
<b>Discipline Specific Elective (DSE) Group B</b>			
a) Fundamentals of Investment b) Consumer Affairs and Customer Care c) Business Tax Procedures and Management d) International Business e) Industrial Relations and Labour Laws f) Business Research Methods			

**B. Com. (Honors): Three-Year (6-Semester) Programme**  
**Basic Structure: Distribution of Courses**

1	<b>Ability Enhancement Compulsory Course (AECC)</b>	2 Papers of 2 Credit Hrs. each (Total Credit Hrs. 2X2)	<b>4</b>
2	<b>Skill Enhancement Elective Course (SEC)</b>	2 Papers of 2 Credit Hrs. each (Total Credit Hrs. 2X2)	<b>4</b>
3	<b>CORE COURSE</b>	14 Papers of 6 Credit Hrs. each (Total Credit Hrs. 14X6) (5 Lectures and 1 Tutorial)	<b>84</b>
4	<b>Discipline Specific Elective (DSE)</b>	4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 4X6) (5 Lectures and 1 Tutorial)	<b>24</b>
5	<b>Generic Elective (GE)</b>	4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 4X6) (5 Lectures and 1 Tutorial)	<b>24</b>
<b>Total credit hours</b>			<b>140</b>

**COURSE- BACHELOR OF COMMERCE (Honours)**

**Program Outcome( PO)**

- Fundamental knowledge in different functional areas of Accounting & Finance, Human resource management, marketing, strategic management, direct and indirect taxes, micro economics and quantitative techniques of decision making like statistics and operations research are imbibed by the students.
- Managerial and industrial skill of the students are developed by adopting practical approaches such as case study, business games, assignment writing and application of digital technology.
- Students get adequate exposure to operational exposure to operational procedures finance, marketing, HR, Banking, Insurance, Accounting, Taxation International Business and Operations management.
- Capability of the students to make decisions at personal and professional level will increase after completion of this course.
- Students interested in pursuing academic careers acquire the ability to bond with the specialization and come up with primary ideas of research to be carried in their respective fields.

### **Program Specific Outcome (PSO)**

- Students develop the ability to comprehend and imbibe core and functional management concepts, Business Environment and domain specific knowledge.
- Equip the students with requisite knowledge, skills and right attitude necessary to provide effective leadership in a global environment.
- Students will prove themselves in different professional exams like C.A., CS, CMA., as well as other courses like M.Com, MBA, Banking, event management etc
- Develop competent management professionals with strong ethical values, capable of assuming a pivotal role in various sectors of the Indian economy and society aligned with the national priorities.
- Develop skills for analysing of the business data, application of relevant analysis and problem solving in other functional areas such as marketing, finance, business strategy and human resource etc.
- Students will be able to do their higher education in academic field and can make research in the field of finance and commerce.

### **B.Com (Hons) - 1st SEMESTER**

#### **COURSE OUTCOME**

- It helps them to enhance communication skills which will help them to flourish business environment and to secure a relevant job in the market.
- It helps students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kind of business transactions.
- It helps students to acquire conceptual knowledge of the management and to impart skills for carrying out management activities.
- It helps to acquaint the students with the concepts of monetary theories dealing with consumer behaviour and also helps to understand the different monetary standards.

#### **SEMESTER - I**

#### **BCH-111: BUSINESS COMMUNICATION (LANGUAGE ENGLISH)**

**Duration: 2 hours**

**Marks: 50 (30 +20)**

**Lectures: 30**

#### **Subject Outcomes**

- To make the students aware about the business communication.
- To understand the process and importance of communication.
- To develop awareness regarding new trends in business communication.
- To extend business communication skills through the application and exercises.
- To provide an overview of prerequisite to business communication.

## Contents

### Section – A

#### **I. Commercial Correspondence:**

Style and Construction, Significant Commercial terms and Phrases, Letter of Inquiry, Letter of Quotation, Letter of Order, Letter of Execution of Order, Letter of Complaint, Letter of Collection, Circular Letter, Application for Agency.

#### **II. Official Correspondence:**

Official Letter, Semi-Official Letter, Memorandum

#### **III. Journalistic Competitions on Commercial Topics:**

Editorial Note on a Commercial Topic, Letter to the Editor on Economic and Commercial Topics, Script Writing for the Media, Journalistic Report Writing, Writing Advertisement Copy, Writing for Internet, Precise Writing

**Note:** Candidates will be required to attempt two questions from Section A (I), One from Section A (II) and Two from Section A (III).

### **Section – B**

Text for Detailed Study:

- a) Explanations (Three)
- b) Short-answer Questions
- c) Vocabulary, Grammar and Usage

#### **Suggested Readings:**

1. Bovee, and Thill, Business Communication Essentials, Pearson Education
2. Shirley Taylor, Communication for Business, Pearson Education
3. Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, Effective Business Communication (SIE), McGraw Hill Education
5. Dona Young, Foundations of Business Communication: An Integrative Approach, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and NeerjaPande,
7. Business Communication: Connecting in a Digital World (SIE), McGraw Hill Education

**Note: Latest edition of text books may be used.**

**B.Com. (Hons.): Semester - I**  
**PAPER - BCH 112: FINANCIAL ACCOUNTING**

**Duration: 3hrs.**

**Marks: 100 (70 +30)**

**Lectures: 65**

**Subject Outcomes**

- To enable the students to learn principles and concepts of Accountancy.
- To students are enabled with the knowledge in the practical application of accounting.
- To find out the technical expertise in maintaining the books of accounts.
- To effectively use professional level technology tools to support the study of accounting.
- To encourage the students about maintaining the books of account for further reference.
- The students will get through knowledge on the accounting practice prevailing in partnership firms and other allied aspects.

**Contents**

**UNIT-I:** Definition of Accounting, Accounting- Principles, Concepts and Conventions, Journal, Cash Book, Subsidiary Books and Ledger, Capital Expenditure and Revenue Expenditure.

**UNIT-II:** Trial Balance, Rectification of Errors, Final Accounts, Provisions and Reserves, Methods of Depreciation – Fixed Installment Method and Diminishing Balance Method.

**UNIT-III :** Concept of Partnership, Partnership Deed, Fixed and Fluctuating Capital Accounts, Valuation of Goodwill, Profit Sharing Ratio. Admission of Partners: Revaluation of Assets and Liabilities, Preparation of Profit and Loss Adjustment Account and Balance-Sheet.

**UNIT-IV:** Retirement and Death of Partners: Revaluation of Assets and Liabilities, Settlement of Accounts, Joint Life Policy and Annuities.

**UNIT-V:** Dissolution of Firm, Preparation of Realisation Account, Insolvency of Partners.

**Suggested Readings:**

1. Financial Accounting, ArunSinha, Publisher:- New Central Book Agency (P) Ltd, Kolkata Financial Accounting in Tally.erp9(Applied):- SrinathKoley
2. Monga, J.R> Financial Accounting: Concepts and Application Mayoor Paper Backs, New Delhi.



3. Shukla M.C, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol-5, S. Chand & Co. Maheshwari S.N and S.K. Maheshwari Financial Accounting Vikas Publishing House, New Delhi
4. Sehgal Ashok and Deepak Sehgal, Advanced Accounting. Part-1 Taxmann Applied Services New Delhi
5. Bhushan Kumar Goyaland ,HNTiwari, Financial Accounting International Book House Goldwin Alderman and Sanyal Financial Accounting, Cengage Learning.
6. Tulsian P.C. Financial Accounting Pearson Education.
7. Jain S.P. and K.L. Narang, Financial Accounting, Kalyani Publishers, New Delhi
8. Gupta Nirmal, Financial Accounting SahityaBhawan, Agra.
9. Compendium of Statements and Standards of Accounting, The institute of Chartered Accountants of India.

**B.Com. (Hons.): Semester - I**  
**BCH-113: PRINCIPLES OF MANAGEMENT**

**Duration: 3hrs.**

**Marks:100 (70 +30)**

**Lectures:65**

**Subject Outcomes**

- To demonstrate a general knowledge framework and understanding key functions in management
- To provide an outline to effective organisational management.
- Obtain through electives in-depth knowledge and understanding in more specific management related areas.
- Identify and appreciate the ethical issues in management decision areas.

**Contents**

**UNIT-I: Introduction:** Concept, Nature, Functions and Significance of Management, Levels of Management, Henry Mintberg's Management Roles, Contributions of F.W. Taylor and Henri Fayol to Modern Management Thoughts, Conceptual Framework of Planning, Decision-making and Management by Objectives.

**UNIT-II: Organizing:** Concept, Process and Significance of Organization, Types of Organization Structure, Delegation of Authority, Centralization and Decentralization of Authority, Span of Management, Role of Positive Thinking in Organizations.

**UNIT-III: Staffing:** Concept, Scope and Process of Staffing. Recruitment – Meaning and Sources, Selection – Process of Selection, Types of Interviews and Essentials of Successful Interview, Training – Concept, Significance and Methods.

**UNIT-IV: Directing and Co-ordination:** Meaning, Elements and Significance of Directing. Principles of Directing, Leadership: Concept, Significance and Types of Leaders, Style of Leadership, Co-ordination – Concept & Techniques, Communication – Concept, Process and Barriers to Communication.

**UNIT-V: Motivation and Control:** Concept and Significance of Motivation, Types of Incentives, Theories of Motivation – Abraham Maslow, Fredric Herzberg, Douglas McGregor and William Ouchi, Controlling-Concept, Process and Techniques of Controlling, Significance of Self-Control, A Conceptual Framework of Morale.

**B.Com. (Hons.): Semester - I**  
**PAPER – BCH 114: MONETARY THEORY**

**Duration: 3hrs.**

**Marks: 100(70 + 30)**

**Lectures: 65**

**Subject Outcomes**

- To develop knowledge about Monetary Policies of India.
- To acquaint the students with the concepts of monetary theories dealing with consumer behaviour.
- To acquaint the students with the basic analytical techniques and methods of monetary policies.
- To demonstrate an understanding of overall role and importance of the monetary standards.
- Students will be able to use the concept of value of money in practical approach.

**Contents**

**UNIT-I :Introduction :** Money-Definitions, Nature, Functions and Characteristics, Static and Dynamic Functions of Money, Importance of Money in Capitalist and Socialist Economies, Evils of Money, Classification of Money and Grasham's Law.

**UNIT-II:Monetary Standard:** Concept, Nature and Characteristics of Ideal Monetary Standard. Type of Monetary Standards -Metallic Standard and Paper Standard.Gold Standard; Meaning, Definitions, Forms, Rules, Functions, Downfall and Future of Gold

Standard.

**UNIT-III:Paper Currency Standard** : Meaning, Nature, Merits and Demerits, Issue of Paper Money; Principle of Note-Issue, Methods of Issue of Paper Money, Bank Money-Creation of Credit Money and Limitations.

**UNIT-IV :Value of Money** : Concept, Standard and Value of Money and Price Level and Measurement of Changes in Value of Money, Monetary Theories – Fisher’s Quantity Theory, Cash Balance Theory (Cambridge Equation), Saving and Investment Theory and Friedman’s Theory.

**UNIT-V:Inflation, Deflation, Disinflation and Reflation**-Concept, Types, Effect and Remedies.

**Suggested Readings:**

1. Chick, V. – The Theory of Monetary Policy
2. Clower, R.W. – Monetary Theory
3. Cramp, A.B. – Monetary Management
4. Day. A.C.L. – An outline of Monetary Economics
5. Dennis. G.E.C. – Monetary Economics
6. Halm G.N. – Monetary Theory
7. Hamson J.L. – Monetary Theory and Practice
8. Hodgamn D.R. – Commercial Bank Loan and Investment Policy
9. Johnson H.G. – Essays in Monetary Theory and selected Essays in Monetary Economics.

**Note: Latest edition of text books shall be used.**

**B.Com (Hons) - 2<sup>nd</sup> SEMESTER**

**COURSE OUTCOME**

- To gain an understanding of the concepts fundamental to environmental science, the complexity of ecosystems and possibly how to sustain them. This will also help to gain a better understanding of the relationships between human and environment, the major environmental problems including their causes and consequences.
- To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, controlling and decision making.
- The objective is to impart basic knowledge of the important business legislation along with relevant case law.
- It aims at providing students the knowledge of basic concepts of the micro economics. The modern tools of micro-economic analysis are discussed and policy framework is elaborated, including the markets.

**B.Com. (Hons.): Semester - II**  
**PAPER – BCH 211: ENVIRONMENTAL SCIENCE**

**Duration: 2hrs.**

**Marks: 50 (30 +20)**

**Lectures: 30**

**Subject Outcomes:**

- To provide the students with a broad interdisciplinary liberal arts framework for understanding the relationship between humans and their environment.
- To equip students with the knowledge and skills necessary to pursue a professional carriers and advanced study related to the multi-facet nature of environment studies.
- To serve as an environment resource, through service outreach and engagement.
- To prepare students for career, citizenship and environmental stewardship through experimental curriculum and co-curriculum opportunities.

**Contents**

**Unit 1:** Ecosystems and how they work: Structure and function of an ecosystem, Types of Eco-Systems, Producers, Consumers and Decomposers, Food chains, food webs and ecological pyramids, Energy flow in the ecosystem. Forest ecosystem: Introduction, Types, Characteristic features, Structure and Function of Forest ecosystem, Desert ecosystem, Aquatic ecosystems Lithosphere, Biosphere and Hydrosphere, Major issues of Biodiversity, Biosphere reserves, National Parks and sanctuaries.

**Unit 2:** Concept of sustainability and international efforts for environmental protection: Concept of Sustainable Development, Emergence of Environmental Issues, International Agreement on Environmental Management. Human Population Growth and its effects on the environment: Problem of Population growth, poverty and environment, Population Explosion, Family Welfare Programme

**Unit 3:** Renewable and non-renewable resources: Defining resources, classification of resources, soil and land degradation, economic development and resources use, natural resources accounting. Energy needs, renewable and non- renewable energy resources, Solar energy and its availability, wind power and its potential, hydropower as a clean source of energy, coal, oil, natural gas etc., bio fuel.

**Unit 4:** Pollution and Public Policy Water Pollution: Water resources of India, Hydrological Cycle, methods of water conservation and management, ground and surface water pollution. Recycling and management of water and wastewater (domestic and industrial) Water borne

diseases and health related issues. Air Pollution: Air pollution and air pollutants, sources of air pollution, its effect on human health and vegetation Greenhouse effect, global warming and climate change, Ambient air quality standards, steps taken by Government to control air pollution, Noise pollution and its impacts on human health. Solid Waste: Municipal Solid Waste Management, segregation, disposal methods, composting, land fill sites etc. Hazardous waste management, biomedical waste management

**Unit 5:** Environmental Impact Assessment (EIA) and Environmental Management System(EMS): Introduction to EIA, its impact and case study, environmental information system(EIS), role of information technology in environment. Indian Environmental laws: Legal framework: Constitutional provisions, the Indian Penal Code, Role of Judiciary in Environmental Protection, Wild Life (Protection) Act, 1972, Water (Prevention and Control of Pollution) Act, 1974, Environment (Protection) Act, 1986, Air (Prevention & Control of Pollution) Act, 1981, Forest Conservation Act

### **Suggested Readings**

1. Gupta N.C.; *Social Auditing of Environmental Law in India*, edited book, New Century Publications, Delhi-2003.
2. Divan, Shyam and Rosen Ceranz; *Armin. Environmental Law and Policy in India, Cases, materials and statutes*, second edition, Oxford University Press, 2001.
3. Uberoi, N.K.; *Environmental Management*, Excel Books, New Delhi, 2000.
4. Agarwal, A, Narain; *S. State of India's Environment*, Published by Centre for Science and Environment, New Delhi, 1999.

## **B.Com. (Hons.): Semester - II PAPER – BCH 212: MANAGEMENT ACCOUNTING**

**Duration: 3hours**

**Marks: 100 (70 +30)**

**Lectures:65**

### **Subject Outcomes:**

- To cultivate students' skills in financial planning, control, decision-making, and problem-solving.
- It helps to become strategically sound by using business sense, accounting principles, and financial data to help executives make sound decisions.
- To improve the skills of operations of organisations through the application of management accounting techniques.
- To inculcate the knowledge of budget preparation and its control through various tools and techniques.

## Contents

**Unit 1: Management Accounting:** Nature and Scope, Financial Accounting, Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Role of Management Accountant.

**Unit 2: Financial Statement Analysis:** Financial Statements and their Limitations, Concepts of Financial Analysis, Tools of Financial Analysis: Comparative Financial Statements, Common Size Financial Statements, Trend Percentages.

**Unit 3: Ratio Analysis:** Nature and Interpretation, Classification of Ratios, Profitability Ratios, Turnover Ratios, Financial Ratios, Utility and Limitations of Ratios, DUPONT Control Chart.

**Funds & Cash Flow Analysis:** Concept of Funds Flow Statement, Sources and Uses of Funds, Managerial Uses of Funds Flow Analysis, Construction of Funds Flow Statement, Distribution of Cash from Funds, Utility of Cash Flow Statement, Accounting Standard 3 (AS 3: Revised), Construction of Cash Flow Statement.

**Unit 4: Budgets and Budgetary Control:** Concept of Budgets and Budgetary Control, Advantages and Limitations of Budgetary Control, Establishing a System of Budgetary Control, Preparation of Different Budgets, Fixed and Flexible Budgeting, Performance Budgeting and Zero Base Budgeting, Concept of Responsibility Accounting – Types of Responsibility Centres.

**Standard Costing and Variance Analysis:** Meaning of Standard Cost, Relevance of Standard Cost for Variance Analysis, significance of Variance Analysis, Computation of Material Variance, Labour Variances.

**Unit 5: Marginal Costing and Profit Planning:** Marginal Costing Differentiated from Absorption Costing, Direct Costing, Differential Costing, Key Factor, Break-even Analysis, Margin of Safety, Cost-Volume-Profit Relationship, Advantages, Limitations and Applications of Marginal Costing.

**Decisions Involving Alternative Choices:** Concept of Relevant Costs, Steps in Decision Making, Decisions regarding Determination of Sales Mix, Exploring new Markets, Discontinuance of a Product Line, Make or Buy, Equipment

### Suggested Reading:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Introduction to Management Accounting, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young, Management Accounting. Dorling Kindersley (India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. Managerial Accounting: Creating Value in a Global

Business Environment, McGraw Hill Education.

4. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, Management Accounting. International Book House,
6. Arora, M. N. management accounting Vikas Publishing House, New Delhi.
7. Maheshwari, and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.
8. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.
9. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education
10. H.V. Jhamb, Accounting, Ane Books Pvt. Ltd.

**Note: Latest edition of text books may be used.**

**PAPER – BCH 213: BUSINESS LAW**

**Duration: 3hrs.**

**Marks: 100 (70 +30)**

**Lectures: 65**

**Subject Outcomes:**

- To give basic and broad knowledge in business laws in management.
- Ability to apply concepts, principles and theories to understand simple business laws.
- It helps students to focus on legal ethics, court procedures, torts, contracts, consumer law, property law, employment law, environmental law, and negotiable instruments law.
- To inculcate the knowledge of maintaining order, establishing standards, protecting liberties, and resolving disputes.

**Contents**

**Unit1: The Indian Contract Act, 1872: General Principle of Law of Contract**

- a) Contract – meaning, characteristics and kinds, Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects, Void agreements
- b) Discharge of contract–modes of discharge, breach and remedies gains breach of contract.
- c) Contingent contracts
- d) Quasi -contracts

**Unit2: The Indian Contract Act, 1872: Specific Contract**

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

**Unit3:The Sale of Goods Act,1930**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Performance of contract of sale
- e) Unpaid seller—meaning, rights of an unpaid seller against the goods and the buyer.

**Unit 4: Partnership Laws**

**I. The Partnership Act,1932**

- a) Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners
- b) Mode of Dissolution of Partnership

**II. The Limited Liability Partnership Act, 2008**

- a) Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners, Incorporation Document, Incorporation by Registration
- b) Partners and their Relationship

**Unit5:The Negotiable Instruments Act 1881**

- a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, bill of exchange, Cheque. Crossing of Cheque, Bouncing of Cheque
- b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements,

**Suggested Readings:**

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.



6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6<sup>th</sup>ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

**Note: Latest edition of text books may be used.**

**B.Com. (Hons.): Semester – II**  
**PAPER – BCH 214: MICRO ECONOMICS**

**Duration: 3hrs.**

**Marks: 100 (70 +30)**

**Lectures: 65**

**Subject Outcomes:**

- To provide students' knowledge of Micro Economic concepts and inculcate an analytical approach to the subject matter.
- To arouse the students interest by showing the relevance and use of various economic theories.
- To apply economic reasoning to solve business problems.
- It helps to apply the concept of equilibrium to microeconomics and to identify key microeconomic indicators and measures of cost, production, market structure etc.

**Contents**

**Unit I Nature and scope of Business Economics:** Meaning and Characteristics, Scope of Micro and Macro Economics Purpose of Managerial Economics in Business Decision Making. Theory of Consumer Behavior: Cardinal Utility Theory (assumptions, law of diminishing marginal utility, law of Equi-marginal utility, consumer's equilibrium, derivation of demand curve), Ordinal Utility Theory (assumptions, meaning and properties of indifference curve, marginal rate of substitution, consumer's equilibrium, income & substitution effects of normal goods under Hicksian approach), Revealed preference theory.

**Unit II Demand:** Law of Demand-Demand Curve, Movement vs Shift of the Demand Curve, Determinants of Demand, Elasticity of Demand (Types-price, income and cross elasticity, Measurement of elasticity of demand). Demand Forecasting: Purpose, Techniques (survey method, statistical method-trend fitting, econometric regression method) Supply & Law of Supply.

**Unit III Theory of Production:** Production Function (meaning), Law of Diminishing Returns, Three stages of Production in Short Run, Producer's Equilibrium in Long Run, Law of Returns to Scale.

**Unit IV Theory of Cost:** Types, Short Run Cost Curves, Long Run Average Cost Curve, Economies and Diseconomies of scale Concept of Revenue: Total, Average and Marginal Revenue

**Unit V Market Structure:** Perfect Competition (features of pure and perfect competition, determination of price, short and long run equilibrium of a firm, shut down point and its significance), Monopoly(features, causes, short run equilibrium of a firm, concept & conditions of Price Discrimination, Third degree price discrimination), Monopolistic Competition (features, short and long run equilibrium of a firm)

**Suggested Reading:**

- Dwivedi, D. N, Managerial Economics (Vikas Publishing House: New Delhi)
- Varshney & Maheshwari, Managerial Economics (Sultan Chand & Sons: New Delhi)
- Dholakia & Oza, Microeconomics for Management Students (Oxford University Press: New Delhi)
- Managerial Economics-Udipto Roy(Asian Book: Kolkata)
- Samuelson, N., Economics (Tata-McGraw Hill: New Delhi)

**Note: Latest edition of text books may be used.**

## **B.Com (Hons.)- 3rd SEMESTER**

### **COURSE OUTCOME**

- The objective is to acquaint students with the techniques and principles to manage human resource of an organisation.
- To provide basic knowledge and equip students with application of principles and provisions of Income Tax Act, 1961 and the relevant rules.
- To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws and required to be discussed.
- To familiarize students with the basic statistical tools used for managerial decision-making.
- To enable the students to become familiar with the mechanism for conducting business transactions through electronic means.

### **B.Com. (Hons.): Semester - III PAPER – BCH 311: HUMAN RESOURCE MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 100 (70 +30)**

**Lectures: 65**

### **Subject Outcome**

- Demonstrate an understanding of key terms, theories/concepts and practices within the field of HRM
- Demonstrate competence in development and problem-solving in the area of HR Management
- Provide innovative solutions to problems in the fields of HRM
- Be able to identify and appreciate the significance of the ethical issues in HR.

### **Contents**

**Unit 1: Introduction: Human Resource Management:** Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

**Unit 2: Acquisition of Human Resource:** Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

**Unit 3: Training and Development:** Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

**Unit 4: Performance Appraisal:** Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

**Unit 5: Maintenance:** Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

**Suggested Readings:**

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlendar and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, *Human Resource Management*, PHI Learning

**Note: Latest edition of text books may be used.**

B.Com. (Hons.): Semester - III

**Paper – BCH 312: INCOME TAX LAW AND PRACTICE**

Duration: 3 hrs.

Marks: 100

Lectures: 65

**Subject Outcome**

- Students will be versed in the fundamental concepts of different aspects of tax.
- Students can understand Income Tax system properly, and can get the knowledge of different tax provisions.
- To give knowledge about preparation and Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.

## Contents

### **Unit 1: Introduction**

**Basic concepts:** Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)

**Residential status;** Scope of total income on the basis of residential status Exempted income under section 10

### **Unit 2: Computation of Income under different heads-1**

Income from Salaries; Income from house property

### **Unit 3: Computation of Income under different heads-2**

Profits and gains of business or profession; Capital gains; Income from other sources

### **Unit 4: Computation of Total Income and Tax Liability**

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs

Computation of total income of individuals and firms; Tax liability of an individual and a firm; five leading cases decided by the Supreme Court

### **Unit 5: Preparation of Return of Income Practical Lab 26** Filing of returns:

Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

**Note: Latest edition of text books may be used.**

#### **Suggested readings:**

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. Sharma and Gupta, Kalyani Publication, New Delhi

#### **Journals**

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.

3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

### Software

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

## **B.Com. (Hons.): Semester – III**

### **PAPER – BCH 313: CORPORATE LAW**

**Duration: 3 hrs.**

**Marks: 100 (70+30)**

**Lectures: 65**

### **Subject Outcome**

- To impart students with the knowledge of fundamentals of Company Law and provisions of the Companies Act of 2013.
- To apprise the students of new concepts involving in company law regime.
- To acquaint the students with the duties and responsibilities of Key Managerial Personnel.

### **Contents**

**UNIT 1: Introduction:** Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

**UNIT 2: Documents:** Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

**UNIT 3: Management:** Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, *Meetings*: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal

ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

**UNIT 4: *Dividends, Accounts, Audit:*** Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. *Winding Up:* Concept and modes of Winding Up; Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle- blowing : Concept and Mechanism.

**UNIT 5: Depositories Law:** The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

**Suggested Readings:**

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

**Note: Latest edition of text books may be used.**

B.Com. (Hons.): Semester - III  
**PAPER – BCH 314: BUSINESS STATISTICS**

**Duration: 3 hrs.**

**Marks: 100 (70 +30)**

**Lectures: 65**

**Subject Outcome**

- To understand the different concept of population and sample and to make students familiar with Calculation of various types of averages and variation.

- To understand the students to solve LPP to maximize the profit and to minimize the cost.
- To use regression analysis to estimate the relationship between two variables and to use frequency distribution to make decision.
- To understand the techniques and concept of different types of index numbers.

## Contents

### **Unit 1: Statistical Data and Descriptive Statistics**

**Nature and Classification of data:** univariate, bivariate and multivariate data; time-series and cross-sectional data.

**Measures of Central Tendency:** Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. Positional Averages: Mode and Median (and other partition values including Quartiles, Deciles, and Percentiles) (including graphic determination)

**Measures of Variation:** absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance

**Skewness:** Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

### **Unit 2: Probability and Probability Distributions**

**Theory of Probability:** Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required), Expectation and variance of a random variable

**Binomial distribution:** Probability distribution function, Constants, Shape, Fitting of binomial distribution

**Poisson distribution:** Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution

**Normal distribution:** Probability distribution function, Properties of normal curve, Calculation of probabilities.

### **Unit 3: Simple Correlation and Regression Analysis**



**Correlation Analysis:** Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation

**Regression Analysis:** Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.

#### **Unit 4: Index Numbers**

Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted

Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY

#### **Unit 5: Time Series Analysis**

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices

#### **Suggested Readings:**

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. *Statistics for Management*. 7<sup>th</sup> ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, *Business Statistics: A First Course*, Pearson Education.
3. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill Education.
4. Gupta, S.P., and Archana Agarwal. *Business Statistics*, Sultan Chand and Sons, New Delhi.

5. Vohra N. D., *Business Statistics*, McGraw Hill Education.
6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. *Statistics (Schaum's Outline Series)*, McGraw Hill Education.
7. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.  
Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning.

B.Com. (Hons.): Semester - III  
**PAPER – BCH 315: E-COMMERCE**

**Duration: 2 hrs.**

**Marks: 50 (30+20)**

**Lectures: 40**

**Subject Outcome**

- Analyze the impact of E-commerce on business models and strategy.
- Describe the major types of E-commerce.
- Explain the process that should be followed in building an E-commerce presence.
- Identify the key security threats in the E-commerce environment.
- Describe how procurement and supply chains relate to B2B E-commerce.

**Contents**

**Unit 1: Introduction:**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e- commerce.

Technology used in E-commerce: The dynamics of world wide web and internet( meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

**Unit 2: Security and Encryption:**

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

**Unit 3: IT Act 2000 and Cyber Crimes**

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital

signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

**Unit 4: E-payment System:**

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

**Unit 5: On-line Business Transactions:**

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

**Unit 6: Website designing**

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

**Suggested Readings**

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4<sup>th</sup> Ed., McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

**B.Com- 4<sup>th</sup> SEMESTER**

**COURSE OUTCOME**

- To acquaint the students with basic concepts used in the cost accounting, various methods involved in cost ascertainment and cost accounting book keeping system.

- To acquaint the students with the nurture, scope and dimensions of Business Policy and Strategic Management Process.
- To provide computer skills and knowledge for commerce students and to enhance the student understands the usefulness of information technology tools for business operations.
- To provide the knowledge of basic concepts of Macro Economics. The modern tools of macroeconomic analysis are discussed and the policy framework is elaborated, including the Balance of Payment.
- To orient the learner toward entrepreneurship as a career option and creative thinking and behaviour.

**B.Com. (Hons.): Semester – IV**  
**Paper – BCH 411: COST ACCOUNTING**

**Duration: 3 hrs.**

**Marks: 100 (70+30)**

**Lectures: 65**

**Subject Outcome**

- To understand Basic Cost concepts, Elements of cost and cost sheet.
- Providing knowledge about difference between financial accounting and cost accounting.
- Ascertainment of Material and Labour Cost.
- Student's Capability to apply theoretical knowledge in practical situation will be increased.

**Contents**

**Unit 1: Introduction**

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation

**Unit 2: Elements of Cost: Material and Labour**

- a. *Materials*: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average,

Weighted Average, Replacement, Standard Cost. Treatment of Material Losses

- b. *Labour*: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

### **Unit 3: Elements of Cost: Overheads**

Classification, allocation, apportionment and absorption of overheads; Under- and over- absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

### **Unit 4: Methods of Costing**

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

### **Unit 5: Standard Costing**

Definition and Meaning of Various Concepts ,Advantages and limitations of Standard Costing , Variance Analysis – Material and labour Variances only

### **Suggested Reading:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
3. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
5. Rajiv Goel, *Cost Accounting*. International Book House
6. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*.

Kalyani Publishers

8. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.

9. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.

10. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons

11. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt.Ltd.

**Note: Latest edition of text books may be used.**

**B.Com. (Hons.): Semester - IV**  
**Paper – BCH 412: STRATEGIC MANAGEMENT**

Duration: 3 hrs.

Marks: 100 (70+30)

Lectures: 65

**Subject Outcome**

- To introduce the concepts of strategic management and understand its nature in competitive and institutional landscape.
- To provide an underpinning of Strategy formulation process and frameworks, tools and techniques of strategic analysis and its application.
- To understand Key business issues/challenges/problems of business in light of dynamic business environment.
- To know Strategy execution process, framework and its criticality.
- To develop a holistic approach to see business issues comprehensively and using other core and functional subject knowledge for decision-making.

**Contents**

**Unit 1**

History of strategic management, importance of strategic management, Understanding strategy, defining strategy, importance of strategy, levels at which strategy operates, Strategic Intent (vision, mission, goals, and objective), strategic planning and strategic management.

## **Unit 2**

Strategic Management Process: Formulation Phase – vision, mission, environmental scanning, objectives and strategy; implementation phase – Strategic Activities, Evaluation and Control.

## **Unit 3**

Environment Appraisal: Concept & Environmental Sector, PEST Analysis,

Organizational Appraisal: Concepts & Capability Factors, Porter's Value Chain Model, Framework for developing Strategic Advantage – SWOT Analysis as a Tool for assessing Organizational Capabilities and Environment Opportunities.

## **Unit 4**

Type of Strategies: Corporate level Strategy (grand strategies- stability, expansion, retrenchment, combination), Business Level Strategy, functional level strategies

## **Unit 5:**

Formulation of Strategy: Approaches to Strategy formation; major strategy options – Stability, Growth and Expansion, Diversification, Retrenchment, Mixed Strategy; Choice of Strategy – BCG Model; Stop-Light Strategy Model; Directional Policy Matrix (DPM) Model, Product/Market Evolution – Matrix and Profit Impact of Market Strategy (PIMS) Model;

Major Issues involved in the Implementation of strategy: Organization structure; leadership and resource allocation.

## **Text Books:**

1. Ghosh, P. K.; Strategic Planning and Management, Sultan Chand & Sons, New Delhi, 8th ed., 2000.
2. Kazmi, Azhar; Business Policy, Tata McGraw-Hill, New Delhi, 2000.
3. Suri R.K.; Business Policy & Strategic Management, Brijwasi Publisher & Distributor, 2005
4. Thompson, Arthur A. and A. J. Strickland; Strategic Management, McGraw

Hill, New York, 1999.

**B.Com. (Hons.): Semester - IV**  
**Paper – BCH 413: COMPUTER APPLICATIONS IN BUSINESS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 40, Practical Lab 30**

**Subject Outcome**

- To learn the skill how to use VBScript, transform Web pages from static text and images into functional, interactive, and dynamic e-commerce tools.
- To embed preparing presentations, slides, transition and animations.
- To use spread sheets and its business application existing conditions, using control structures and loops.
- To enable students with a communication of Web page visitor using Message and Input boxes.
- To use the DBMS to control the layout of pages, add effects, and get information from users.

**Contents**

**Unit 1: Word Processing**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents, Creating Business Documents using the above facilities

**Unit 2: Preparing Presentations**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

Creating Business Presentations using above facilities

**Unit 3: Spreadsheet and its Business Applications**



**Spreadsheet concepts**, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs

**Generally used Spreadsheet functions:** Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

#### **Unit 4: Creating Business Spreadsheet**

**Creating spreadsheet in the area of:** Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

#### **Unit 5: Database Management System**

**Database Designs for Accounting and Business Applications:** Reality-Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.

**SQL and Retrieval of Information:** Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL

**DBMS Software:** Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

**Suggested Readings:** The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

**B.Com. (Hons.): Semester - IV**  
**PAPER – BCH 414: MACRO ECONOMICS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Subject outcome**

- To familiarize the students with the basic concept of Macro Economics and its application.
- To aware students about Gross National Product (GNP), Net National Product (NNP), Income at Factor cost or National Income at Factor Prices Per Capita Income , Personal Income ( PI ) ,Disposable Income etc.
- To Study the relationship among broad aggregates.
- To apply economic reasoning to solve the problems of the economy.

**Contents**

**Unit 1 - National Income and Related Aggregates**

Basic concepts in macroeconomics: consumption goods, capital goods, final goods, intermediate goods; stocks and flows; gross investment and depreciation.

Circular flow of income; Methods of calculating National Income - Value Added or Product method, Expenditure method, Income method. Aggregates related to National Income: Gross National Product (GNP), Net National Product (NNP), Gross and Net Domestic Product (GDP and NDP)

**Unit 2: Output and Employment**

Say's Law of Markets and the Classical Theory of Employment, Keynes's objection to the

Classical Theory, aggregate demand aggregate supply function, the principle of effective

demand, consumption function – Average and Marginal Propensity to consume, factors

influencing consumption function, the Investment – autonomous and induced investment,

marginal efficiency of capital. Rate of Interest- Classical, Neo – Classical and Keynesian and Post Keynesian Theories of Interest

**Unit 3: Financial sector**

Money and Capital Markets in India: Structure, Functions and Significance; SEBI: Powers and Functions; Non-Bank Financial Intermediaries- Role and Significance; Recent Financial Sector Reforms in India.

#### **Unit 4: Trade Cycles**

Nature and Characteristics, Hawtrey's Monetary Theory, Hayek's Over Investment, Theory, Keynesian Theory of Trade Cycles, Hicksian Theory of Trade Cycle, Control of trade cycles.

#### **Unit 5: Balance of Payments**

Balance of payments account - meaning and components; balance of payments deficit- meaning. Foreign exchange rate - meaning of fixed and flexible rates and managed floating. Determination of exchange rate in a free market.

#### **Suggested Readings**

1. Mankiw, N. Gregory. Principles of *Macroeconomics*. Cengage Learning
2. Robert J Gordon, *Macroeconomics*, Pearson Education
3. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*. McGraw-Hill Education.
5. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*. McGraw-Hill Education
6. Oliver J. Blanchard, *Macroeconomics*, Pearson Education
7. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
8. Khanna, Sushil. *Financial Reforms and Industrial Sector in India*. Economic and Political Weekly. Vol. 34. No. 45.
9. Uma Kapila (ed), "*Indian Economy since Independence*", Relevant articles.
10. Rangarajan, C. and N. Jadhav. *Issues in Financial Sector Reform*. Bimal Jalan. (ed). *The Indian Economy*. Oxford University Press, New Delhi.

**Note: Latest edition of text books may be used.**

**B.Com. (Hons.): Semester - IV**  
**Paper – BCH 415: Entrepreneurship**

**Duration: 2 hrs.**

**Marks: 50 (30+20)**

**Lectures: 40**

**Subject Outcomes:**

- To inculcate an ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems.
- To demonstrate an ability to work effectively with others.
- To impart the knowledge and importance of MSMEs and provide the sources of business ideas.

**Contents**

**Unit 1: Introduction**

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

**Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises**

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

**Unit 3:** Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

**Unit 4: Sources of business ideas and tests of feasibility.**

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation,

planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial

### **Unit 5: Mobilising Resources**

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

### **Suggested Readings:**

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.

**Note: Latest edition of text books may be used.**

## **B.Com - 5<sup>th</sup> SEMESTER**

### **COURSE OUTCOME**

- The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.
- To familiarize the students with the principles, theories and practices of financial management.

- To provide basic knowledge of financial analysis and its impact on short term and long term decision making.
- To provide the students a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.

**B.Com. (Hons.): Semester - V**

**Paper – BCH 511: PRINCIPLES OF MARKETING**

**Duration: 3 hrs.**

**Marks: 100(70+30)**

**Lectures: 65**

**Subject outcomes**

- This course enables the students, the practical knowledge and the tactics in the marketing.
- To study and critically analyse the basic concepts and trends in Marketing.
- To aware of the recent changes in the field of marketing.

**Contents**

**Unit 1:**

**Introduction:** Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

**Unit 2:**

**Consumer Behaviour:** Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

**Market segmentation:** concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

**Unit 3:**

**Product:** Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

**Unit 4:**

**Pricing:** Significance, Factors affecting price of product, Pricing policies and strategies.

**Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

**Unit 5:**

**Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

**Recent developments in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

**Suggested Readings:**

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13<sup>th</sup> edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
7. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, *Principles of Marketing*, PHI Learning
10. Rajendra Maheshwari, *Principles of Marketing*, International Book House

**B.Com. (Hons.): Semester - V**  
**Paper – BCH 512: FUNDAMENTALS OF FINANCIAL**  
**MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 100(70+30)**

**Lectures: 65**

**Subject Outcomes:**

- Demonstrate an understanding of the overall role and importance of the finance function.
- Demonstrate basic finance management knowledge.
- Communicate effectively using standard business terminology.
- To expose the student to the financial issues of determining the monetary resources needed by a business.
- To provide the knowledge of financial resources, the sources and uses of funds, the benefits, risks and costs associated with different types of resources and financing.

**Unit 1: Introduction**

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

**Unit 2: Investment Decisions**

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

**Unit 3: Financing Decisions**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure

**Unit 4: Dividend Decisions**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

**Unit 5: Working Capital Decisions**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

**Suggested Readings**

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.
10. Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning.



**B.Com. (Hons.): Semester - V**  
**PAPER: BCH-DSE GROUP A (A): FINANCIAL ANALYSIS**

**Duration: 3 hrs.**

**Marks: 100(70+30)**

**Lectures: 65**

**Subject Outcome**

- Recognize the basic financial statements: the balance sheet, income statement, and statement of cash flows.
- Identify the key balance sheet items portraying a company's financial position.
- Recognize the most important items on the statement of cash flows.
- Identify the annual report components, including the financial statements, footnotes, review of operations, auditor's report, and supplementary schedules.
- Assess a company's cash inflows and cash outflow.

**Contents**

**Unit I:** Financial Statements and Financial Analysis: Understanding Financial Statements- Income Statement and Balance Sheet; Sources of Financial Information; Parties Demanding Financial Information; Meaning, Types, Importance and Limitations of Financial Statement Analysis; Different Tools of Financial Statement Analysis.

**Unit II:** Ratio Analysis: Concept of Ratio Analysis; Need for and Importance of Ratio Analysis; Classification of Ratios- Liquidity Ratios, Solvency Ratios, Turnover Ratios, and Profitability Ratios; Common Size Analysis; Horizontal and Vertical Analysis; Limitations of Ratio Analysis.

**Unit III:** Fund Flow Statement and Cash Flow Statement: Concept of Funds and Flow of Fund; Need for Preparing Funds Flow Statement; Preparation of Fund Flow Statement. Concept of Cash and Cash Flow; AS 3 and Classification of Cash Flows; Need for Preparing Cash Flow Statement; Preparation of Cash Flow Statement; Differentiating Fund Flow and Cash Flow.

**Unit IV:** Forecasting Financial Statement Information: Concept of Financial Forecasting; Need for Financial Forecasting; Preparing Projected Income Statement; Preparing Projected Balance Sheet.

**Unit V:** Valuation of Goodwill, Share and Business Entity: Need for and Methods of Valuation of Goodwill; Need for and Methods of Valuation of Shares; Concept of and Need for Business Valuation; Book Value of Business Entity.

**Suggested Reading:**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Introduction to Management Accounting, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young, Management Accounting. Dorling Kindersley (India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. Managerial Accounting: Creating Value in a Global Business Environment, Mc Graw Hill Education.
4. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, Management Accounting. International Book House,
6. Arora, M.N. management accounting Vikas Publishing House, New Delhi.
7. Maheshwari, and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.
8. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.
9. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education
10. H.V. Jhamb, Fundamentals of Management Accounting, Ane Books Pvt. Ltd.
11. Jain & Narang, company accounts, kalyani publications

**Note: Latest edition of text books may be used.**

**B.Com. (Hons.): Semester - V**  
**Paper: BCH-DSE Group A (f): Financial Markets, Institutions**  
**and Financial Services**

**Duration: 3 hrs.**

**Marks: 100(70+30)**

**Lectures: 65**

**Subject Outcomes:**

- On successful completion of the course students will be able to: Understand the role and importance of the Indian financial market.
- Apply and analyse the Concepts relevant to Indian financial markets and financial institutions.
- Understand and analyse the mechanics and regulation of financial instruments and determine how the value of stocks, bonds, and securities are calculated.
- Evaluate empirical evidence of the market performance and accordingly the role of regulatory authorities to develop the financial market.
- Research and analyse specific problems or issues related to financial markets and institutions.

## Contents

**Unit 1: Financial System and its Components** – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system

### **Unit 2: Financial Markets**

Money market – functions, organization and instruments. Role of central bank in money market; Indian money market – An overview

Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

### **Unit 3: Financial Institutions**

Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

### **Unit 4: Financial Services**

Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India

### **Unit 5: Leasing and hire–purchase**

Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.

### **Suggested Readings:**

1. L M Bhole, and Jitendra Mahakud. *Financial Institution and Markets*, McGraw-Hill Education
2. Khan, M.Y. *Indian Financial System*, McGraw-Hill Education.
3. Dhanekar. *Pricing of Securities*. New Delhi: Bharat Publishing House.
4. Prasanna, Chandra. *Financial Management: Theory and Practice*. McGraw- Hill Education.
5. Clifford Gomez, *Financial Markets, Institutions and Financial Services*, **PHI Learning**
6. MY Khan and PK Jain. *Financial Services*. McGraw Hill Education.
7. Singh, J.K. *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
8. Annual Reports of Major Financial Institutions in India.

**Note: Latest edition of text books may be used**

## B.Com - 6<sup>th</sup> SEMESTER

### COURSE OUTCOME

- Demonstrate the personal abilities and skills required to produce and present an extended piece of work.
- Indirect taxes are commonly used and imposed by the government in order to generate revenues.

- Confidently communicate the definition of technical words and phrases found within the investment management industry.
- Develop skills in qualitative and quantitative data analysis and presentation.

**B.Com. (Hons.): Semester - VI**  
**Paper – BCH 611: Project Work**

**Marks: 100 (70 +30)**

**Lectures:50**

Student alone or in a group of not more than five, shall undertake one Project Dissertation approved by the Subject Faculty/H.O.D. The progress of the Project Dissertation shall be monitored by the faculty members at regular intervals.

**B.Com. (Hons.): Semester - VI**  
**Paper – BCH 612: INDIRECT TAX LAW**

**Duration: 3 hrs.**

**Marks: 100 (70+30)**

**Lectures: 65**

**Subject Outcomes:**

- Describe the provisions in the corporate tax laws.
- Explain different types of incomes and their taxability and expenses and their deductibility.
- Learn various direct and indirect taxes and their implication in practical situations.
- Use various deductions to reduce the taxable income.
- Working knowledge of principles and provisions of GST.

**Contents**

**Unit I: Overview of GST**

Introduction, Challenges of Previous Tax Structure, Taxes under GST (Central Goods and Service Tax, State Goods and Service Tax Union Territory Goods and Service Tax, Integrated Goods and Service Tax & Cess), Difference between VAT, Service Tax & Excise Duty with GST.

**Unit II: Registration**

Introduction, Threshold for Registration, Regular Tax Payer, Composition Tax Payer, Casual Taxable Person, Non-Resident Taxable Person, Unique Identification Number, Registration Number Format, Important Points, Special Persons & Amendments / Cancellation.

### **Unit III: Determination of Value of Supply / Time of Supply**

Taxable Supply, Supply of Goods and Supply of Services, Course or Furtherance of Business, Special Transactions, Time of Supply – Goods, Time of Supply – Services & Other Points.

**Concept of Place of Supply** (Interstate Supply, Intrastate Supply, Export of Service & Export of Goods, Import of Service & Import of Goods), Where there is movement of Goods, Where there is no movement of Goods, Where Goods are installed and Assembled, Goods are shipped on board.

### **Unit IV: Levy of and Exemption from Tax**

Levy of GST – Introduction, Composition Scheme, Remission of Tax / Duty

**Input Tax Credit** : Introduction, Input tax credit process, Negative list of input tax credit, Input tax credit utilization, Input tax credit reversal, Job worker, Case Studies, Returns, GSTR – 2, Other Taxable persons, Annual Return & GST Council.

### **Unit V:**

TDS on GST, TCS on GST, Electronic Liability Register, Electronic Credit Ledger, Electronic Cash Ledger, Unique Identification Number. Returns, Refund, Audit and Assessment

### **Suggested Readings:**

1. Singhanian Vinod K. and Monica Singhanian, *Students' Guide to Indirect Taxes*, Taxmann Publications Pvt. Ltd., Delhi.
2. V.S. Datey. *Indirect Tax Law and practice*, Taxmann Publications Pvt. Ltd., Delhi,
3. S. S. Gupta. *Service Tax -How to meet your obligation* Taxmann Publications Pvt. Ltd., Delhi,
4. Grish Ahuja and Ravi Gupta, *Indirect Taxes*, Flair Publication PvtLtd

**B.Com. (Hons.): Semester - VI**

**Paper: BCH-DSE Group B (a): FUNDAMENTALS OF INVESTMENT**

**Duration: 3 hrs.**

**Marks: 100 (70+30)**

**Lectures: 65**

**Subject Outcomes:**

- Demonstrate an understanding of, and be able to apply, fundamental investment analysis techniques.
- Demonstrate an understanding of key issues, methods and theories in finance.
- Evaluate property investment decisions using the discounted cash flow methodology.
- Analyse property performance indices and quantify the risk return trade-off between asset classes.
- Identify principal factors influencing the supply and demand for the main classes of investment property.

**Contents**

**Unit 1: The Investment Environment**

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

**Unit 2: Fixed Income Securities**

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

**Unit 3: Approaches to Equity Analysis**

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.

**Unit 4: Portfolio Analysis and Financial Derivatives**

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India.

**Unit 5: Investor Protection**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

**Suggested Readings**

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8<sup>th</sup> ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education
3. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education
5. Mayo, *An Introduction to Investment*, Cengage Learning.

**B.Com. (Hons.): Semester - VI**

**Paper: BCH- DSE Group B (f): BUSINESS RESEARCH METHODS**

**Duration: 3 hrs.**

**Marks: 100 (70+30)**

**Lectures: 65**

**Subject Outcomes:**

- To develop understanding of the basic framework of research process.
- To develop an understanding of various research designs and techniques.
- To identify various sources of information for literature review and data collection.
- Understand some basic concepts of research and its methodologies.
- Organize and conduct research in a more appropriate manner.

**Contents**

**Unit 1: Introduction**

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

**Unit 2: Research Process**

An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies

**Unit 3: Measurement and Hypothesis Testing**

**Measurement:** Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal,

Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources

**Unit 4: Hypothesis Testing:** Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests

**Unit 5: Correlation and Regression application in research work**

Types of correlation, types of regression, testing the assumptions of Classical Normal Linear Regression

**Suggested Readings:**

1. Business Research Methods, Cooper, Schindler & Sharma, Tata McGraw Hill
2. Business Research Methods, Bryman & Bell, Oxford University Press India

**Reference Books:**

1. Research Methods for Business, Uma Sekaran, Wiley
2. Business Research Methods, Zikmund, Babin, Carr, Adhikari & Griffin, Cengage Learning
3. Business Research Methods, Naval Bajpai, Pearson
4. Marketing Research, Malhotra & Dash, Pearson Education
5. Marketing Research, Luck & Rubin, Prentice Hall Publication
6. Marketing Research, Beri, Tata McGraw Hill
7. Research Methods for Management, S.Shajahan, Jaico Books
8. Advanced Marketing Management, Pandya & Jayswal, Books India Publications
9. SPSS Explained, Hinton, Brownlow, Mc Murray and Cozens, Tata McGraw Hill
10. SPSS for Windows Step by Step, George & Mallery, Pearson Education