

दिल्ली विश्वविद्यालय  
**UNIVERSITY OF DELHI**

Bachelor of Commerce (Honours)  
B Com (Hons.)

(Effective from Academic Year 2019-20)



**Revised Syllabus as approved by**

**Academic Council**

Date:

No:

**Executive Council**

Date:

No:

**Applicable for students registered with Regular Colleges, Non Collegiate  
Women's Education Board and School of Open Learning**

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## Preamble

The objective of any programme at a Higher Education Institution is to create for its students a sound foundation for their character development which directly contributes to the well-being of a nation. The University of Delhi envisions all its programmes in the spirit of its “motto” which is to inspire the youth to show steadfastness and devotion in a fearless pursuit of truth. The LOCF aims at preparing young minds for constructive and productive character development by honing their creative and humanistic skills for their own betterment as well as for the greater good of the society. In order to provide an opportunity to students to discover a method of thinking which will help them realise their true potential, the University offers a Learning Outcome-based Curriculum Framework (LOCF) for all its Under Graduate programmes.

The LOCF approach is intended to provide focused, outcome-based syllabi at the undergraduate level with an agenda to structure the teaching-learning experiences in a more student-centric manner by making the courses flexible and by offering students more choices. The LOCF approach has been adopted to strengthen the teacher- learner interaction as students engage themselves in programmes of their choice and learn to realise their inner calling. As the Under-Graduate Programmes focus on ‘preparing minds’, they will create individuals who will have intellectual prowess, interactive competence, courage to lead the world and also compassion and empathy for fellow human beings. The LOCF thus aims at strengthening not merely students’ employability skills but also at imparting to them vital life-skills required to lead a happy personal and social life.

Each programme vividly elaborates its nature and promises the outcomes that are to be accomplished by studying the courses. The programmes also state the attributes that they offer to inculcate at the graduation level. The graduate attributes encompass values related to students’ well-being, emotional stability, critical thinking etc. intermingled with a sense of social justice and harmony. In short, each programme prepares students for employability, sustainability and life-long learning. The new curriculum of B.Com. (Hons.) will empower students to innovate and also inspire them to convert their innovations into real business models for the country’s economic and social prosperity. The proposed LOCF offers better understanding of the business world and aims at building students’ entrepreneurial skills by giving them hands-on training. The University of Delhi hopes the LOCF approach of the programme B.Com. (Hons.) will motivate students to transition from being passive knowledge-seekers to becoming active and aware knowledge-creators.

## **1. Introduction to Programme**

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 University of Delhi is designed to enable and empower students to acquire knowledge, skills and abilities to analyse 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 programme 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.

## **2. Learning Outcome-based Curriculum Framework in Programme B.Com. (Hons.)**

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

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The Programme 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.

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

- This programme will instil 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 learnability among students for upskilling and reskilling even in later part of life.

## **3. Graduate Attributes in B.Com. (Hons.)**

After completing this programme (under CBCS), the students will be able to prepare a progressive mindset by developing following attributes, qualities and skills:

### **Disciplinary Knowledge**

The curriculum planning of B.Com. (Hons.) course envisages the students demonstrating inclusive knowledge of the areas related to finance, human resource management, marketing,

international business, corporate and business laws, accounting and taxation etc. The students will be made capable of using modern ways and means of dealing with issues arising in the dynamic business world and will also help them tackle the resistances.

### **Critical Thinking**

The graduates of this programme will be trained to develop skills and attitudes needed for critical thinking and adopting a comprehensive problem solving approach. They shall be exposed to the pedagogy that helps them understand real life situations through case-studies. It aims at building the basic ability to think critically, evaluate dispassionately and solve complex problems creatively. The content is organised in such a way that the students would be able to think from diverse perspectives and suggest solutions according to their own sensibilities.

### **Communication Skills**

The teaching learning pedagogies used in the programme make the students capable enough to deliver and communicate information effectively with a mark.

### **Cooperation/Team Work**

The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world though full of competition. The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal goal in mind.

### **Research Related Skills**

The curriculum planning of B.Com. (Hons.) programme not only infuses into the students the skillset and competence required to maintain the national standards but also makes them competent enough to be capable of comprehending international frameworks keeping in view research aspects in consideration. The courses make them understand the need of the current business world and make them capable to look at various aspects from global perspective. The courses aim at instituting entrepreneurial skills in the students by instilling in them competencies needed to become an entrepreneur. These would lead to develop an attitude of life-long learning.

### **Moral and Ethical Awareness**

The courses also involve training the students to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time. It would also help in making responsible citizens and facilitate character building.

### **Lifelong Learning**

This course broadens the horizons of the students by making them understand the intricacies of the business world and overall the economics of the country as well as the world. This learning makes them inquisitive to raise concerns and act accordingly. The curriculum is designed in such a way that the students are driven to develop an attitude of life-long learning.

**Information/Digital literacy**

This programme enables the students to be technologically updated as it has courses like computerised accounting system, computer applications etc. which not only make them work using software but also makes them independent enough in this world of digitization. In all the courses, wherever applicable and possible, components related to technological changes have been incorporated which not only makes them digitally literate but also makes them aware of various cyber-crimes and how to take precautionary measures.

**Multicultural Competence**

The courses of this programme give a global perspective to the students such that they will be able to integrate national values and beliefs with international culture and competence.

**Reflective Thinking**

This programme enables the student to analyse the situation objectively and give effective arguments and judgments on the basis of the analysis being done. This programme teaches the student how to move sequentially in order to solve a problem effectively.

**Scientific reasoning**

This programme enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions.

**4. 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) programme 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 organisation.
- Application of one's disciplinary knowledge pertaining to theories and principles to find solution to problems of business world.
- Conversance with working on qualitative as well as quantitative data, along with working on some software in order to familiarise them with the interpretations of results and coming to sound conclusions through critical judgments.
- 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.

## **5. Programme Learning Outcomes for B.Com. (Hons.)**

B.Com (Hons.) Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The curriculum of B.Com. (Hons.) degree provides a carefully selected subject combination of Accounting, Economics, Finance, Management, Tax, Marketing and Law etc. The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education and development to make informed and ethical decisions and equips graduates with the skills required to lead management position. This programme brings out reflective and scientific thinking in the students which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

## **6. Structure of in B.Com. (Hons.)**

### **6.1 Credit Distribution for B.Com.(Hons.)**

<b><u>Details of Courses under B.Com (Honours)</u></b>		
Course	<b>*Credits</b>	
	Theory+ Practical	Theory+ Practical
<b>I. Core Course (14 Papers)</b>	$14 \times 4 = 56$	$14 \times 5 = 70$
<b>Core Course Practical/ Tutorial* (14 Papers)</b>	$14 \times 2 = 28$	$14 \times 1 = 14$
<b>II. Elective Course (8 Papers)</b>		
<b>A.1. Discipline Specific Elective (4 Papers)</b>	$4 \times 4 = 16$	$4 \times 5 = 20$
<b>A.2. Discipline Specific Elective Practical/ Tutorials* (4 Papers)</b>	$4 \times 2 = 8$	$4 \times 1 = 4$
<b>B.1. Generic Elective / Interdisciplinary (4 Papers)</b>	$4 \times 4 = 16$	$4 \times 5 = 20$
<b>B.2. Generic Elective Practical/ Tutorials* (4 Papers)</b>	$4 \times 2 = 8$	$4 \times 1 = 4$
<b>Optional Dissertation or project work in place of one Discipline Specific Elective paper (6 credits) in 6th Semester</b>		
<b>III. Ability Enhancement Courses</b>	$2 \times 4 = 8$	$2 \times 4 = 8$
<b>1. Ability Enhancement Compulsory (2 Papers of 4 credits each )</b>		
Environmental Science		
English Communication/ MIL		
<b>2. Ability Enhancement Elective (Skill Based) (Minimum 2, Max. 4 ) (2 Papers of 4 credits each )</b>	$2 \times 4 = 8$	$2 \times 4 = 8$
<b>Total Credit = 148</b>	<b>Total Credit = 148</b>	<b>Total Credit = 148</b>
<b>Institute should evolve a system/ policy about ECA/ General</b>		
<b>*wherever there is a practical there will be no tutorial and vice-versa</b>		



## 6.2 Semester-wise Distribution of Courses

Semesters	CBCS B.COM. (HONS.)	Page nos.
<b>Semester I</b>	<b>Core Papers</b>	
	BCH 1.2- Financial Accounting	12
	BCH 1.3- Business Laws	15
	<b>Generic Elective (Any one)</b>	
	BCH 1.4(a)- Basics of Accounting	118
BCH 1.4(b)-Business Organization and Management	121	
<b>Semester II</b>	<b>Core Papers</b>	
	BCH 2.2 - Corporate Accounting	18
	BCH 2.3- Corporate Laws	20
	<b>Generic Elective (Any one)</b>	
	BCH 2.4(a)- Entrepreneurship	123
BCH 2.4(b)- Finance for Non- Finance Executives	125	
<b>Semester III</b>	<b>Core Papers</b>	
	BCH 3.1- Human Resource Management	23
	BCH 3.2- Income- Tax Law and Practice	25
	BCH 3.3- Management Principles and Applications	28
	<b>Generic Elective (Any one)</b>	
	BCH 3.4(a)- Investing in Stock Markets	127
	BCH 3.4(b)- Human Resource management	129
	BCH 3.4(c) - Fundamentals of Marketing	131
	<b>Skill Enhancement Course (Any one)</b>	
	BCH 3.5(a)- E-Commerce	30
	BCH 3.5(b)- Training and Development	33
	BCHS 3.5(c)- Digital Marketing	35
BCH 3.5(d)- Personal Tax Planning	38	
BCH 3.5(e)- Communication and Documentation in Business	41	
BCH 3.5(f)-Personal Finance and Planning	43	

<b>Semester IV</b>	<b>Core Papers</b>	
	BCH 4.1- Cost Accounting	45
	BCH 4.2-Business Mathematics	48
	BCH 4.3- Computer applications in Business	51
	<b>Generic Elective (Any one)</b>	
	BCH 4.4(a)-Insurance and Risk Management	133
	BCH 4.4(b)- Project management and Techniques	135
	<b>Skill Enhancement Course (Any one)</b>	
	BCH 4.5(a)- Computerised Accounting System	54
	BCHS 4.5(b)-Business Research Methods & Analytics	56
	BCH 4.5(c)-Leadership and Team Development	58
	BCH 4.5(d)- Collective Bargaining & Negotiation Skills	60
	BCH 4.5(e)-E-Filing of Returns	62
BCHS 4.5(f)- Cyber Crimes and Laws	65	
<b>Semester V</b>	<b>Core Papers</b>	
	BCH 5.1- Principles of Marketing	68
	BCH 5.2- Financial Management	71
	<b>Discipline Specific Elective (Any one)</b>	
	BCH 5.3(a)- Management Accounting	74
	BCH 5.3(b)- Organizational Behaviour	77
	BCH 5.3(c)- Macro- Economics	79
	BCH 5.3(d)- Entrepreneurship Development	81
	<b>Discipline Specific Elective (Any one)</b>	
	BCH 5.4(a)- Corporate Tax Planning	83
	BCH 5.4(b)- Financial Markets, Institutions and Services	85
	BCH 5.4(c)- Advertising and Personal Selling	87
	BCH 5.4(d)- Business Statistics	89

<b>Semester VI</b>	<b>Core Papers</b>	
	BCH 6.1- Auditing and Corporate Governance	92
	BCH 6.2- Goods and Service Tax (GST) and Customs Law	95
	<b>Discipline Specific Elective (Any one )</b>	
	BCH 6.3(a)- Fundamentals of Investment	98
	BCH 6.3(b)- Compensation Management	100
	BCH 6.3(c)- Business Tax Procedures and Management	102
	BCH 6.3(d)- Consumer Affairs and Customer Care	104
	<b>Discipline Specific Elective (Any one )</b>	
	BCH 6.4(a)- Financial Reporting & Analysis	107
	BCH 6.4(b)- Banking and Insurance	109
	BCH 6.4(c)- Project Management & Techniques	111
	BCH 6.4(d)- International Business	113
	BCH 6.4(e)- Industrial Relations and Labour Laws	116

**B.Com. (Hons.): Semester-I**  
**Paper BCH 1.2: FINANCIAL ACCOUNTING**

**Duration: 3Hrs.****Marks: 100****Credits: 6****Course Objective**

This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organisations.

**Course Learning Outcomes**

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

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

CO2: explain and determine depreciation and value of inventory

CO3: learn accounting for hire purchase transactions, leases, branches and departments

CO4: understand the concepts of partnership firm and prepare accounts for dissolution of a partnership firm

CO5: develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.

**Course Contents****Unit-1: Introduction**

Conceptual Framework: Accounting principle, Concepts and Conventions Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS), Accounting Process: Journal, ledger, Trial Balance, Financial Statements (overview) Capital Expenditure (and Receipts), Revenue Expenditure (and Receipts) and Deferred Revenue Expenditure. Preparation of Financial Statements of a profit making sole proprietorship trading firm with additional information, Preparation of Financial Statements of a not for profit organisations.

**Unit-2: Depreciation Accounting and Inventory Valuation**

Accounting for Plant Property and Equipment & Depreciation: Meaning of Depreciation, Depletion and amortization, Objective and Methods of depreciation (Straight line, Diminishing Balance), Change of Method, Inventory Valuation: Meaning, Significance of Inventory Valuation, Inventory Record System-Periodic and Perpetual, Methods of Inventory Valuation- FIFO, LIFO and Weighted Average

*(Relevant accounting Standards as applicable)*

**Unit-3: Special types of Accounting**

Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only), Accounting for Leases: Concept, Classification of leases (Simple practical problems), Accounting for Branches (excluding foreign branches): Dependent branches ('Debtors system' and 'Stock & debtors System') and overview of Independent branches. Departmental Accounting: Concept, Type of departments, Basis of

allocation of departmental expenses, Methods of departmental accounting (excluding memorandum stock and memorandum mark-up account method)

(Relevant accounting Standards as applicable)

#### **Unit-4: Accounting for Partnership Firm**

Partnership accounts: Fundamentals, Admission, Retirement and Death of a partner (only an overview), Accounting for Dissolution of Partnership Firm: Dissolution of Partnership Firm including Insolvency of partners (excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities

#### **Unit-5: Computerized Accounting System**

Computerized Accounting System: Computerized accounts by using any popular accounting software: Creating a company; Configure and Features settings; Creating Accounting Ledgers and Groups, Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trail Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and Shutting a Company; Backup and Restore of Data of a Company

**Note:** Latest Accounting Standards to be followed

#### **References**

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

#### **Additional Resources**

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

**Note:** Latest edition of readings may be used

#### **Teaching Learning Process**

Theory/ numerical with examples, Practical Lab Lectures

#### **Assessment Methods**

- There shall be 4 credit hours for lectures + one credit hour (Two Practical Periods per week per batch) for practical lab + one credit hour for tutorials (per group)
- Examination scheme for computerized accounting system – Practical for 20 marks. The practical exam will be of one hour
- Theory exam shall carry 80 marks (Including Internal Assessment of 25 Marks). The theory exam will be of 2.5 hours

**Keywords**

Financial Statements, Depreciation, Inventory Valuation, Hire Purchase, Branch Accounting, Departmental Accounting

**B.Com. (Hons.): Semester-I**  
**Paper BCH 1.3: BUSINESS LAWS**

**Duration: 3Hrs.****Marks: 100****Credits: 6****Course Objective**

To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

**Course Learning Outcomes**

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

- CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.
- CO2: be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.
- CO3: equip the students about the legitimate rights and obligations under The Sale of Goods Act
- CO4: enable with skills to initiate entrepreneurial ventures as LLP
- CO5: understand the fundamentals of Internet based activities under The Information and Technology Act.

**Course Contents****Unit I: The Indian Contract Act, 1872**

Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of contract – modes of discharge including breach and its remedies.

**Unit II: Special Contracts**

Quasi – contracts, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge  
Contract of Agency

**Unit III: The Sale of Goods Act, 1930**

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties. Transfer of ownership in goods including sale by non-owners. Performance of contract of sale. Unpaid seller – meaning and rights of an unpaid seller against the goods.

**Unit IV: The Limited Liability Partnership Act, 2008**

Salient Features of LLP, Difference between LLP and Partnership, LLP and Company LLP Agreement. Nature of LLP, Partners and Designated Partners, Incorporation Document Incorporation by Registration, Registered office of LLP and change therein. Change of name, Partners and their Relations. Extent and limitation of liability of LLP and partners. Whistle blowing. Taxation of LLP. Conversion into LLP. Winding up and dissolution of LLP.

### **Unit V: The Information Technology Act 2000**

Definitions under the Act. Digital signature. Electronic governance. Attribution, acknowledgement and dispatch of electronic records. Regulation of certifying authorities. Digital signatures certificates. Duties of subscribers under the Act. Penalties and adjudication. Offences as per the Act.

### **References**

- Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, “*Elements of Business Law*”. Sultan Chand & Sons Pvt. Ltd.
- Dagar, Inder Jeet and Agnihotri, Anurag. *Business Laws : Text and Problems*. Sage Publication.
- Jagota R. (2019). *Business Laws*. MKM Publishers ScholarTech Press.
- Sharma, J.P. and Kanojia S. (2019). *Business Laws*. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, Avtar.(2018). *The Principles of Mercantile Law*. Lucknow. Eastern Book Company.
- Tulsian P.C. (2018). *Business Law*. New Delhi.Tata McGraw Hill.

### **Additional Resources**

- Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.
- Kuchhal, M C. (2018). *Business Laws*. New Delhi. Vikas Publishing House.
- Arora, Sushma. (2015). *Business Laws*. New Delhi. Taxmann
- Sharma, J.P. and Kanojia S. (2015). *Vyavsayik Sanniyam*, Delhi University Hindi Cell.(For Hindi)

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed, role plays, seminars, tutorials project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**



The assessment methods of this course is properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

**Keywords**

The Indian Contract Act, 1872, The Sale of Goods Act, 1930, The Limited Liability Partnership Act, 2008

**B.Com. (Hons.): Semester-II**  
**Paper BCH 2.2: CORPORATE ACCOUNTING**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements

**Course Learning Outcomes**

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

- CO1: develop an understanding of accounting for share capital and debentures
- CO2: prepare financial statements of a company
- CO3: develop an understanding of cash flow statements
- CO4: understand the accounting for amalgamation and liquidation of companies
- CO5: prepare consolidated balance sheet for Holding company

**Course Contents****UNIT 1: Accounting for Share Capital and Debentures**

Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares, book building. Underwriting of shares and debentures. Redemption of Preference shares, Redemption of debentures: sinking/debenture redemption fund, open market purchase and conversion of debentures.

Relevant AS and IND-AS as applicable.

**UNIT 2: Financial Statements of a Company**

Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview)

Relevant AS and IND-AS as applicable

**UNIT 3: Cash Flow Statements**

Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3 (Revised) issued by the Institute of Chartered Accountants of India. (Only indirect method), Limitations of cash flow statement.

Relevant AS and IND-AS as applicable

**UNIT 4: Amalgamation, Reconstruction and Liquidation of Companies**

Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction). Accounting for liquidation of companies. Introduction to the Insolvency and Bankruptcy Code, 2016 and other relevant provisions. Preparation of Statement of Affairs as per the format prescribed by the Act and Deficiency Account

Relevant AS and IND-AS as applicable

**UNIT 5: Accounts of Holding Companies/ Parent Companies**

Preparation of consolidated balance sheet with one subsidiary company.

Relevant AS and IND-AS as applicable

**References**

- Goyal, Bhushan Kumar. *Corporate Accounting*. Taxmann, New Delhi
- Kumar, Alok. *Corporate Accounting*. Kitab Mahal
- Monga, J. R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi
- Sah, Raj Kumar, *Concept Building Approach to Corporate Accounting*, Cengage
- Sehgal Ashok & Sehgal Deepak. *Corporate Accounting*
- Tulsian P. C. *Corporate Accounting*. S Chand & Co. New Delhi

**Note: Latest edition of readings may be used**

**Teaching Learning Process**

Theory/ numerical with examples

**Assessment Methods**

Class participation, Presentation, Viva/ test, End Semester Exam

**Keywords**

Shares, Financial Statements, Cash Flow, Amalgamation, Liquidation, Purchase Consideration, Holding Company

**B.Com. (Hons.): Semester-II**  
**Paper BCH 2.3: CORPORATE LAWS**

**Duration: 3Hrs.****Marks: 100****Credits: 6****Course Objective**

To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

**Course Learning Outcomes**

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

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

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

CO3: enable the students to synthesis company processes, meetings and decisions.

CO4: equip the students with framework of dividend distribution and role of auditors in a company.

CO5: comprehend and evaluate working of depositories and their functions in stock markets.

**Course Contents****Unit I: Introduction**

Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company.

**Unit II: Documents and shares**

Memorandum of Association and its alteration, Articles of Association and its alteration, doctrine of constructive notice, doctrine of ultra vires and indoor management; Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; book building; Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.

**Unit III: Management and Meetings**

Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder's director; Director Identity Number (DIN); Appointment, Disqualifications, Removal of directors; Legal positions, Powers and Duties; Key managerial personnel, Managing director, Manager and Whole Time Director; Board Meetings: meeting through video conferencing; Shareholder meetings: AGM and EGM. Convening and Conduct of meetings: Requisites of a valid meeting; Resolutions; Postal ballot; e-voting.

#### **Unit IV: Dividends, Audit and Winding up**

Provisions relating to payment of Dividend, Company Audit-auditor's qualification and disqualifications, Auditor's appointment, Rotation of auditors, Auditor's removal, Auditors' report and Auditor's powers.

Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.

#### **Unit V: The Depositories Act 1996**

Definitions; Depositories system; Rights and obligations of depositories; Participants issuers and beneficial owners; Inquiry and inspections; Penalty.

#### **References**

- Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, "*Elements of Company Law*". *Sultan Chand & Sons Pvt. Ltd.*
- Chadha R. & Chadha, S.(2018). *Company Laws*. Scholar Tech Press, Delhi.
- Hicks, Andrew & Goo S.H., (2017) *Cases and Material on Company Law*, Oxford University Press.
- Kumar, A., (2019)*Corporate Laws*, Taxmann Pvt Ltd
- Sharma, J.P.(2018). *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
- The Depositories Act,1996.Bare Act.

#### **Additional Resources**

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

#### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

#### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

**Keywords**

The Depositories Act 1996, National Company Law Tribunal (NCLT), Insolvency and Bankruptcy Code 2016.

**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.1: HUMAN RESOURCE MANAGEMENT**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

The objective of this course is to enable learners to understand the importance of human resources and their effective management in organisations.

**Course Learning Outcomes**

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

CO1: understand basic nature and importance of human resource management.

CO2: analyze the current theory and practice of recruitment and selection.

CO3: realize the importance of performance management system in enhancing employee performance.

CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.

CO5: understand role of modern HRM in meeting challenges of changing business environment.

**Course Contents****Unit I: Introduction**

Meaning, importance and scope of HRM; Evolution of HRM; functions, status and competencies of HR manager; Human Resource Planning - quantitative and qualitative dimensions; Job analysis—job description and job specification; HR Policies.

**Unit II: Recruitment, Selection & Development**

Recruitment, selection, placement, induction, and socialization – an overview; Developing Human Resources; Training – need, types, and evaluation; Role specific and competency based training.

**Unit III: Performance Appraisal**

Performance appraisal- nature and objectives, methods of performance appraisal, potential appraisal & employee counseling; Job changes—transfers and promotions; HR audit.

**Unit IV: Compensation**

Job evaluation; Compensation—concept and policies, base and supplementary compensation, performance linked compensation—individual, group, and organisation level.

**Unit V: Employee Maintenance and Emerging Issues in HRM**

Employee health and safety, employee welfare, social security (excluding legal provisions); Grievance handling and redressal; Industrial disputes and settlement machinery; Emerging issues and challenges of HRM— employee empowerment, downsizing, work- life balance, use of technology in HRM functions; e-HRM, green-HRM, outsourcing HRM, ethics in HRM (surveillance vs. privacy).

### **References**

- Decenzo, D. A., & Robbins, S. P. (2011). *Fundamentals of Human Resource Management* . India: Wiley.
- Dessler, G. (2017). *Human Resource Management*. Pearson.
- Muller-Camen, M., Croucher, R., & Leigh, S. (2016). *Human Resource Management: A Case Study Approach* . CIPD. Viva Books.
- Pattanayak, B. (2018). *Human Resource Management*. Delhi. Prentice Hall of India.
- Rao, V. *Human Resource Management: Text and Cases*. Excel.
- Rastogi, S. *Management of Human Resources*. Sun India.

**Latest editions of the books may be used.**

### **Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords**

Human Resource Planning, Job Analysis, Performance Appraisal, Job Evaluation, Performance Linked Compensation, Ethics



**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.2: INCOME TAX LAW AND PRACTICE**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

This course aims to impart knowledge of law pertaining to levy of income tax in India. It also aims to enable the students to apply the same practically.

**Course Learning Outcomes**

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

CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.

CO2: identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.

CO3: compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.

CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.

CO5: develop the ability to file online returns of income.

**Course 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**

Filing of returns: Manually, on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses

### **References**

- Ahuja, Girish and Gupta Ravi. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
- Singhanian, Vinod K. and Singhanian Monica. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.

### **Additional Resources**

#### Software

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

#### Journals

- *Current Tax Reporter*. Current Tax Reporter, Jodhpur.
- *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
- *Corporate Professionals Today*. Taxmann. New Delhi.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

The teaching learning process would include classroom lectures to introduce students to the law pertaining to the levy of income tax. This would be supported by case studies to enable an understanding of the practical implications of the income tax law. Further, to enable the students to apply the law practically, presentations by students and practicals on online filing would be included in the teaching learning process.

### **Assessment Methods**

The assessment methods would include end semester examination, assignments and class tests. Further, practical exams may be conducted to gauge the understanding of students regarding application of relevant provisions of the income tax law.

### **Keywords**

Assessment Year, Previous Year, Assessee Person, Finance Act , Income, Income Tax, Standard Deduction.

**Note:**

There shall be 4 credit hours for lectures + one credit hour (Two Practical Periods per week per batch) for practical lab + one credit hour for tutorials (per group)

· Practical Examination of 20 marks (External examiner) on E-filing of income tax return using software utility tool. The practical exam will be of one hour. The student is required to fill appropriate form and generate the XML file.

· Theory exam shall carry 80 marks (Including Internal Assessment of 25 Marks) of a duration of 2.5 hours

**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.3: MANAGEMENT PRINCIPLES AND APPLICATIONS**

**Duration: 3 Hours****Marks: 100****Credits: 6****Course Objective**

The objective of the course is to familiarize the learner with extant and emerging management theories and practices for reflective and holistic thinking on management principles and practices.

**Course Learning Outcomes**

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

- CO1: understand the evolution of management and apprehend its effect on future managers.
- CO2: analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.
- CO3: comprehend the changes happening in organisation structure over time.
- CO4: analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.
- CO5: appreciate the changing dynamics of management practice.

**Course Contents****Unit I: Introduction**

Meaning and importance of management; Coordination mechanisms in organisations, management as an eclectic modern discipline; Theory base of management- classical, neo-classical and modern constructions of management; Managerial functions, roles (Mintzberg), levels and competencies.

**Unit II: Planning**

Organisational objective setting; Decision Making: environment (certainty, risk, uncertainty), and techniques for individual and group decision-making; Forecasting and Scheduling; Planning vis-à-vis Strategy- meaning and elements of environment of business firm –micro (immediate), meso (intermediate e.g. industry), macro (domestic); Industry structure, Business-level strategic planning.

**Unit III: Organizing**

Division of Labor; Decentralization and Delegation; Organisational forms (Mintzberg); Factors affecting organisational design; Departmentalization; Staffing as a function; Organisational structures and Organograms- traditional and modern - comparative suitability and changes over time, formal- informal organisations' interface.

**Unit IV: Directing and Controlling**

Motivation- meaning, importance and factors affecting motivation; Leadership – meaning, importance and factors affecting leadership, leadership styles, and followership; Principles of controlling; relationship amongst planning, organizing, directing and controlling; Performing controlling function; Measures of controlling and accountability for performance.

**Unit V: Salient Developments and Contemporary Issues in Management**

Management challenges of the 21<sup>st</sup> Century; Factors reshaping and redesigning management

purpose, performance and reward perceptions- internationalization; Digitalization; Entrepreneurship & innovation; Values & ethics, holistic purpose and measures of firm performance; Workplace diversity; Democracy and Sociocracy; Subaltern management ideas from India.

**References**

- Kumar, Pardeep. *Management : Principles and Applications*. JSR Publication House LP, Delhi.
- Mahajan, J.P. and Mahajan Anupama. *Management Principles and applications*. Vikas Publications
- Drucker, P. F. (1954). *The Practice of Management*. Newyork: Harper & Row.
- Drucker, P. F. (1999). *Management Challenges for the 21st Century*. HarperCollins Publishers Inc.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). *Organisational Behavior: Managing People and Organisations*. Cengage Learning.
- Griffin. *Management Principles and Application*. Cengage.
- Koontz, H., & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. Paperback.

**Note: Latest edition of readings may be used**

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

**Keywords**

Management Theories, Organisational Design, Motivation, Leadership, Entrepreneurship and Innovation and Workplace Diversity

**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.5(a): E-COMMERCE**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

To enhance skills for effective and contemporary applications of E-commerce.

**Course Learning Outcomes**

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

CO1: understand the basics of E-commerce, current and emerging business models.

CO2: familiarize with basic business operations such as sales, marketing, HR etc. on the web.

CO3: enhance the students' skills for designing and developing website.

CO4: identify the emerging modes of e-payment.

CO5: understand the importance of security, privacy, ethical and legal issues of e-commerce.

**Course Contents**

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**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 System**

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.

### **Practical**

Designing a Web Page in Notepad and HTML

### **References**

- 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.
- Bajaj KK, Debjani Nag “*E-Commerce.* Tata McGraw Hill Company” New Delhi
- Chhabra, T.N., Jain, Hem Chand, Jain, Aruna. “*An Introduction to HTML*” Dhanpat Rai & Co
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. *E- Business and E- commerce for Managers.* Pearson Education.
- Diwan, Parag and Sharma, Sunil “ *Electronic commerce- A manager’s Guide to E-Business*”, Vanity Books International ,Delhi
- Elias M. Awad “*Electronic Commerce from vision to fulfillment*” Third Edition PHI publications.
- Kosiur, David, “*Understanding Electronic Commerce*” Prentice Hall of India Private Ltd., New Delhi.
- Turban, E., et.al. “*Electronic commerce: A Managerial perspective*” Pearson Education Asia.
- Whiteley, David, “*E-Commerce*” McGraw Hill, New York.

### **Additional Resources**

- IT Act 2000
- Kumar A. “ *Cyber Laws*” Book Age Publications, New Delhi

**Note: Latest edition of the books should be used.**

### **Teaching Learning Process**

A combination of various learning methods like audio-visual materials, class presentations, expert lectures(Webinar), case studies and group discussion using ICT (such as: WhatsApp group, Google Group, Etc.).

## **Assessment Methods**

The methods of assessing the students includes presentations, online/off line quiz, micro research projects, group discussion and class tests.

The assessment of webpage includes e-commerce, world wide web, electronic funds transfer, automated clearing house, digital signature and online shopping.

## **Keywords**

E-Commerce, World Wide Web, Hardware, E-Payments, Cyber Law

### **Note:**

- There shall be 3 credit hours for lectures plus 1 credit hour (2 practical periods per week per batch) for practical lab.
- Theory exam of 75 marks ( including internal assessment of 10 marks for practical + 10 marks for class test/ assignment + 5 marks for attendance) of 2 hours duration
- Practical will be of 1 hour of 25 marks ( internal examiner)



**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.5(b): TRAINING AND DEVELOPMENT**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

The course aims at exposing the learner to the concept and practice of training and development in the modern organisational setting through the pedagogy of case discussions, practical, experiential learning, and recent experiences.

**Course Learning Outcomes**

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

CO1: learn the practical applications of training and development theories in recent times.

CO2: learn to design training programmes for diverse workforce.

CO3: understand the role of development officers.

CO4: evaluate training and development programmes.

CO5: recognize the mechanism of career development programmes.

**Course Contents****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.

**References**

- Bhattacharyya, D.K. *Training and Development : Theories and Applications*. New Delhi. Sage Publications India Pvt. Ltd.
- Lynton, R., & Pareek, U. *Training for Development*. New Delhi: Vistaar.
- Phillips, J. J. *Hand book of Training Evaluation and Measurement Methods*. Houston. Gulf Publishing Co.
- Prior, J. *Handbook of Training and Development*. Mumbai: Jaico Publishing House

**Additional Resources**

- Donald, F. M. and Yager, E. G. *Making the Training Process Work*. New York. Harper and Row.

**Latest edition of the book may be used.**

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

**Keywords**

Re-Training, Self-Directed Work Teams, Learning Curves, Performance Management, Career Planning.

**B.Com (Hons.): Semester-III**  
**Paper BCH 3.5(c): DIGITAL MARKETING**

**Duration: 3 Hrs.****Marks: 100****Credits: 4**

## **Course Objectives**

This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the student to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

## **Course Learning Outcomes**

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

- CO1: identify and assess the impact of digital technology in transforming the business environment and also the customer journey.
- CO2: understand how marketers think, conceptualize, test continuously to optimise their product search on digital platforms.
- CO3: illustrate how the effectiveness of a digital marketing campaign can be measured
- CO4: demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation.
- CO5: appreciate the need for regulatory framework for digital marketing in India.

## **Course Contents**

### **Unit I: Introduction**

Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Digital marketing landscape: an overview.

### **Unit II: Digital Marketing Management**

Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.

### **Unit III: Digital Marketing Presence**

Concept and role of Internet in marketing. Online marketing domains. The P.O.E.S-M framework. Website design and Domain name branding. Search engine optimisation: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. E-mail marketing: types and strategies.

**Unit IV: Interactive Marketing**

Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options.

**Unit V: Ethical and Legal Issues**

Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

**References**

- Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). *Internet Marketing: Strategy, Implementation, and Practice*. Pearson India
- Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). *E- Marketing*. Routledge
- Gupta, Seema (2018). *Digital Marketing*. McGraw Hill Education (India) Private Ltd.
- Kapoor, Neeru. *E-Marketing*, Pinnacle learning
- Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). *Digital Marketing: 4.0 Moving from Traditional to Digital*. Pearson India
- Ryan, Damian and Jones Calvin (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*. Kogan page

**Additional Resources**

- Blanchard O. (2014) *Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation*.
- Charlesworth, Alan (2018). *Digital Marketing: A Practical Approach*.
- Gay, Richard, Alan Charlesworth, and Rita Esen. *Online Marketing: a customer-led approach*. Oxford University Press Inc., New York.
- Ryan, Damian (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*.
- Tasner, M. (2015) *Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First, 2/E*, Pearson

**Note: Latest edition of readings may be used**

**Teaching Learning Process**

The teaching and learning process for this course includes case discussions on digital marketing strategies via case lets of leading click-and-click only and brick-and-click companies; interactive sessions/group discussion in classes on companies with best digital practices, on effective ad campaigns, on mobile marketing-in-app promotions, smart lecture classes for introducing and understanding theoretical concepts in every unit of the course; experiential learning in content creation via blogs, emails etc., student development workshops by industry experts in specialised areas like SEO tactics, website development, social media/ video marketing, mentoring regularly via e-tutorials/e-labs/Moodle app

### **Assessment Methods**

Written, Objective and Descriptive Class tests, Individual and tutorial group based presentations, e-assignments, Continuous assessment in terms of participation in class, e-tutorials and class presentations.

### **Keywords**

Digital Marketing, E- Marketers, E-Customers, Digital Marketing Mix, Segmentation and Positioning Strategies, E-CRM, Consumer Buying Process, Internet.

**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.5(d): PERSONAL TAX PLANNING**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

To provide basic knowledge of Income Tax and its planning to students in easily comprehensible manner with a view to equip them to use the legitimate tool of planning in their economic life.

**Course Learning Outcomes**

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

- CO1: understand the concept of tax planning, use the residential status to plan the scope of income and devise tax planning strategy in relation to agricultural income.
- CO2: apply critical thinking and problem solving skills related to minimization of tax liability of individuals with respect to salary income and understand how to develop efficient pay packages
- CO3: devise tax planning strategies in relation to house property and understand the presumptive scheme of taxation of computing business income.
- CO4: use Indexation technique to reduce capital gains tax and learn about specific exemptions available from capital gains.
- CO5: use deductions to reduce taxable income and use rebates to reduce tax liability.

**Course Contents****Unit 1: Concept of Tax Planning**

- (i) Meaning of tax planning, tax avoidance, tax evasion and tax management; Objectives of tax planning; Case studies relating to tax planning, tax avoidance, tax evasion and tax management.
- (ii) Tax Planning with reference to residential status: Relevance of residential status in computing taxable income; Determination of residential status of an individual, HUF, company, other persons; Relationship between residential status and incidence of tax; Case studies relating to residential status; Double taxation relief under Sections 90 and 91.
- (iii) Provisions relating to concept of agricultural income; Composite income; Tax treatment and tax planning of agricultural income.

**Unit 2: Tax Planning with Reference to Salary Income**

- (i) Tax planning in respect of salary income: Bonus; Fees; Commission and allowances; Valuation of perquisites; Allowances; Retirement benefits like gratuity, leave encashment, pension tax relief under Section 89 (1) (arrears of salary).
- (ii) Case studies based on designing pay package.

**Unit 3: Tax Planning in relation to Income from House Property and Business Income**

- (i) Tax Planning in respect of self-occupied house property, let-out house property partly let out and partly self-occupied house property; and property used for business or profession of the assessee.
- (ii) Set-off and carry forward of house property losses.
- (iii) Tax planning related to Section 80C.
- (iv) Tax Planning related to business income covering:
  - Presumptive schemes of computing business income (Section 44AD, 44ADA, 44AE)
  - Provisions relating to maintenance of accounts (Section 44AA)
  - Provisions relating to audit of accounts (Section 44AB)

**Unit 4: Tax Planning in relation to Capital gains and other sources**

- (i) 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.
- (ii) Tax planning in relation to gifts received from relatives and non-relatives.

**Unit 5: Other Areas of Tax Planning**

- i) Income of others' liable for clubbing.
- ii) Deductions under Sections 80C, 80CCD(1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB
- iii) Rebate under Section 87A.

**References**

- Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
- Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.

**Additional Resources**

- *Current Tax Reporter*. Current Tax Reporter, Jodhpur.
- *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
- *Corporate Professionals Today*. Taxmann. New Delhi.

**Note: Latest edition of readings may be used**

**Teaching Learning Process**

The teaching learning process would include classroom lectures to introduce students to the tax planning tools with regard to income tax. This would be supported by case studies to enable an

understanding of the practical aspects of tax planning. In addition, class presentations and class discussion to be included in the teaching learning process.

### **Assessment Methods**

The assessment methods would include end semester examination and assignments. Further, class tests may be conducted to gauge the understanding of students regarding tax planning and application of relevant provisions of the income tax law.

### **Keywords**

Tax Planning, Residential Status, Double Taxation Relief, Agricultural Income, Perquisites, Allowances, Rebate, Deductions, Presumptive Taxation, Indexation



**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.5(e): COMMUNICATION AND DOCUMENTATION IN BUSINESS**

**Duration: 3Hrs****Marks: 100****Credits: 4****Course Objective**

The course aims to enhance written and verbal communication/ presentation skills amongst the learners and ability to frame effective documentation both in digital and non-digital environment.

**Course Learning Outcomes**

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

CO1: realize the significance of effective communication in business.

CO2: learn business vocabulary and understand varied ways/methods to present business plans.

CO3: gain knowledge on drafting of official letters and documents.

CO4: develop appropriate skills for report writing and different ways of documentation.

CO5: understand the role of information technology for enabling business communication and documentation.

**Course Contents****Unit I: Communication Roles and Flows in Organisations**

Meaning, importance (costs & rewards) and process of communication (with reference to Mintzberg's managerial roles) and documentation in business; Types of communication; Communication breakdown and rumors; Effective communication.

**Unit II: Business Language and Presentation**

Business, commercial and managerial vocabulary – terms used in trade, business plans/proposals, presenting business plans, multimedia corporate presentations.

**Unit III: Business Correspondence & Documentation**

Letter writing, presentation, inviting quotations, sending quotations, placing orders, sales letters, claim & adjustment letters; Job application letter, preparing the resume; Social and public relations correspondence; Drafting simple contracts and deeds (non-legal); Project on legal documentation for bank transactions; Property documentation; Contract of employment etc.; Memorandum, inter-office memo, notices, note-sheet, agenda, minutes; Creating, storing/archiving and retrieving folders/ documents.

**Unit IV: Report Writing**

Define the basic format of a report; Steps in report writing; Identify the types of reports; Inserting visuals such as tables, diagrams and charts in writing report; Citation rules (APA style documentation); Working with the features of word processing software; Document and folder naming and classification.

**Unit V: Technology and Business Communication and Documentation**

Use of digital platforms in business communication; Document sharing and collaborative working; Privacy and data security issues in business communication and documentation.

**References**

- Andrews, Deborah C. and Andrews, William D. (2003). *Management Communication: A Guide*. Cengage Learning.
- Locker and Kaczmarek. (2009). *Business Communication: Building Critical Skills*. The McGraw- Hill Companies, Inc.
- Newman, Amy. (2017). *Business Communication: In Person, In Print, Online*. Cengage Learning.
- Shirley, Taylor (2005). *Communication for Business*. Pearson Education
- Smallwood, Robert F. and Williams, Robert F. (2013). *Managing Electronic Records: Methods, Best Practices, and Technologies*. John Wiley and Sons.
- Wilson, Kevin and Wauson, Jennifer (2011). *The AMA Handbook of Business Documents: Guidelines and Sample Documents That Make Business Writing Easy*. Paperback.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group activities to ensure active participation and continuous learning.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords**

Communication Process, Letter Writing, Report Writing, Word Processing Software, Business Plans, Privacy and Data Security.

**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.5(f): PERSONAL FINANCE AND PLANNING**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

To familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary skills to become a successful financial planner.

**Course Learning Outcomes**

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

CO1: understand the meaning and relevance of Financial Planning.

CO2: familiarize with regard to the concept of Investment Planning and its methods.

CO3: examine concept of Personal Tax Planning.

CO4: analyze Insurance Planning and its relevance

CO5: develop insights in to Retirement planning and its relevance

**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.

**Practical**

**Note:** Practical exposure is recommended to develop skills required for a financial planner.

**References**

- *Introduction to Financial Planning (4th Edition 2017)* – Indian Institute of Banking & Finance
- Pandit, Amar *The Only Financial Planning Book that You Will Ever Need*, Network 18 Publications Ltd (CNBC TV 18)

- Sinha. Madhu, *Financial Planning: A Ready Reckoner* July 2017 Mc Graw Hill

**Additional Resources**

- Halan, Monika, *Lets Talk Money: You've Worked Hard for It, Now Make It Work for You*, July 2018, Harper Business
- Tripathi, Vanita, *Fundamentals of Investment*, Taxmann

**Note: Latest Editions of the text books may be used.**

**Teaching Learning Process**

The course on Personal finance and planning is designed to familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary skills to become a successful financial planner, the teaching learning process will be based on lectures, seminars and project work.

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

**Keywords**

Financial Planning, Investment Planning, Personal Tax Planning, Insurance Planning, Retirement Planning

**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.1: COST ACCOUNTING**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To provide an in-depth study of the cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries using various costing methods

**Course Learning Outcomes**

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

CO1: understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.

CO2: understand the accounting and control of material and labour cost.

CO3: develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads

CO4: develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.

CO5: understand cost accounting book keeping systems and reconciliation of cost and financial account profits

**Course Contents****Unit 1: Introduction**

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and Cost sheet. Role of a cost accountant in an organisation. Introduction to Cost Accounting Standards & Cost Accounting Records and Audit Rules

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

**(a) Materials:** Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Physical Verification, Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives

**(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 Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.

**Unit III: 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 costing.

**Unit IV: Methods of Costing**

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

**Unit V: Cost Accounting Book-Keeping Systems**

Integral and non-integral systems; Reconciliation of cost accounting records with financial accounts.

**Readings**

- Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
- Jhamb, H. V. Fundamentals of Cost Accounting. Ane Books Pvt Ltd, New Delhi
- Lal, Jawahar., and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
- Singh, Surender. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.

**Additional Resources**

- Drury, Colin. *Management and Cost Accounting*. Thomson Learning.
- Horngren, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
- Jain, S.P., and Narang, K.L. *Cost Accounting: Principles and Methods*. Kalyani Publishers, Jalandhar.

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

**Teaching Learning Process**

Theory, numerical and analytical and theoretical cases

**Assessment Methods**

Class participation, Presentation, class tests, assignments, End Semester Exam

**Keywords**

Elements of cost, overheads, Process costing, Reconciliation of cost



**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.2: BUSINESS MATHEMATICS**

**Duration: 3Hrs.****Marks:100****Credits: 6****Course Objective**

The objective of this course is to familiarize the students with the basic mathematical tools with special emphasis on applications to business and economic situations.

**Course Learning Outcomes**

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

- CO1: comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.
- CO2: develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.
- CO3: acquire competence to use computer for mathematical computations, especially with Big data.
- CO4: obtain critical thinking and problem-solving aptitude.
- CO5: evaluate the role played by mathematics in the world of business and economy.

**Course Contents****Unit I: Matrices and Determinants**

- 1.1 Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications.
- 1.2 Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion method and Cramer's Rule.
- 1.3 Leontief Input Output Model (Open Model Only).

**Unit II: Basic Calculus**

- 2.1 Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function.
- 2.2 Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.

**Unit III: Advanced Calculus**



3.1 Partial Differentiation: Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Total differentials. Differentiation of implicit functions with the help of total differentials.

3.2 Maxima and Minima involving two variables – Applied optimization problems and Constraint optimization problems using Lagrangean multiplier involving two variables having not more than one constraint.

3.3 Integration: Standard forms & methods of integration- by substitution, by parts and by use of partial fractions. Definite integration. Finding areas in simple cases

3.4 Application of Integration to marginal analysis; Consumer's and Producer's Surplus. Rate of sales, The Learning Curve.

#### **Unit IV: Mathematics of Finance**

4.1 Rates of interest: nominal, effective and their inter-relationships in different compounding situations.

4.2 Compounding and discounting of a sum using different types of rates. Applications relating to Depreciation of assets and Equation of value.

4.3 Types of annuities: ordinary, due deferred, continuous, perpetual. Determination of future and present values using different types of rates of interest. Applications relating to Capital expenditure, Leasing, Valuation of simple loans and debentures, sinking fund. (excluding general annuities).

#### **Unit V: Linear Programming**

5.1 Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optimal solutions, unbounded solutions, infeasibility, and redundant constraints.

5.2 Solution of LPPs by simplex method - maximization and minimization cases. Shadow prices of the resources, Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

5.3 The dual problem: Formulation, relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs). Economic interpretation of the dual.

#### **Practical Lab**

In addition to the lectures, the students are expected to work on a software package for solving linear programming problems, problems related to mathematics of finance and analyze the results obtained there from. This will be evaluated through internal assessment.

#### **References**

- Kapoor, V.K. *Business Mathematics, Theory & Applications*. Sultan Chand & Sons
- Sharma, S.K. & Kaur, Gurmeet. *Business Mathematics*. Sultan Chand
- Thukral, J.K. *Business Mathematics*. Mayur Publications.

#### **Additional Resources:**

- Anthony, M. and Biggs, N. *Mathematics for Economics and Finance*. Cambridge University Press
- Ayres, Frank Jr. *Theory and Problems of Mathematics of Finance*. Schaum's Outlines Series. McGraw Hill Publishing Co.
- Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
- Dowling, E.T. *Mathematics for Economics*. Schaum's Outlines Series. McGraw Hill Publishing Co.
- Wikes, F.M. *Mathematics for Business, Finance and Economics*. Thomson Learning

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

### **Teaching Learning Process**

This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. the course would involve lectures supported by group tutorials, open ended projects and self study.

### **Assessment Methods**

The Assessment for this paper would include a theory exam of 75 marks and Internal assessment of 25 marks. Internal assessment will include 10 marks for practical exam, 10 marks for class tests/assignments, and 5 marks for attendance. There shall be 4 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr. for Tutorials (per group). Use of simple calculator is allowed. Proofs of theorems/ formulae are not required. Trigonometric functions are not to be covered.

### **Keywords**

Matrices and Determinants, Basic Calculus, Advanced Calculus, Mathematics of Finance, Linear Programming

**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.3: COMPUTER APPLICATIONS IN BUSINESS**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To provide computer knowledge to commerce students and equip them with computational skills using ICT tools.

**Course Learning Outcomes**

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

- CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.
- CO2: handle document creation for communication.
- CO3: acquire skills to create and make good presentations
- CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making
- CO5: understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.

**Course Contents****Unit1: Data Processing, Networking and Recent trends in computing**

**Computing:** Concept of computing, Data and information; Computing Interfaces: GUI, CLI, Touch Interface, NLI; data processing; applications of computers in business.

**Computer Networks:** Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.

**Basic Internet Terminology:** I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines ,Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

**Recent trends in computing :** Tools of business collaboration: emails, wikis, file sharing, screen sharing, web presenting, work scheduling; Cloud computing: meaning, types of cloud services: IaaS, PaaS, SaaS; Grid Computing; Virtualization; Green Computing; E-Commerce:

meaning, business models , Electronic Data Interchange (EDI), Payment Gateways; Internet of Things (IoT)

### **Unit 2: 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 Databases and spreadsheet files; Printing documents; Citations and Footnotes.

**Creating Business Documents using the above facilities**

### **Unit 3: Preparing Presentations**

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

**Creating Business Presentations using above facilities**

### **Unit 4: Spreadsheet and its Business Applications**

**Spreadsheet concepts**, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.

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

**Working with Data:** Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager; Data analysis ToolPak: Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection)

**Creating business spreadsheet:** Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization, Assignment Problems, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression Analysis

### **Unit 5: Database Management System (Theory)**

**Theoretical background of Database Designs for Accounting and Business Applications:** Database, Database Management System, Database System; Comparison of Database System with Traditional File System; Entity Relationship Model (ER-Model); Relational Database Model: Creating Relationship between Tables, Concept of Keys, Fundamental Integrity Rules; ERD to Relational Mapping; Normalization of databases upto 3 Normal Forms.

**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.

### **Practical**

Note: There shall be 4 credit hours (4 lectures) and 2 credit hours (4 practical lab periods) per batch.

### **References**

- Elmasari, Ranez and Shamkant B. Navathe, *Fundamentals of Database Systems*, Pearson Education
- Jain Hem Chand and Tiwari H. N. (2019), *Computer Applications in Business*, Taxmann
- Madan Sushila, *Computer Applications in Business*, Scholar Tech Press.
- Mathur Shruti and Jain Pooja, *Computer Applications in Business*, Galgotia Publishing Company
- Sharma S.K. and Bansal Mansi, *Computer Applications in Business*, Taxmann
- Wayne Winston, *Data Analysis & Business Modeling*, PHI.

### **Additional Sources**

- Simon Benninga, *Financial Modeling*, The MIT Press

**Note: The latest editions of the books should be referred.**

### **Teaching Learning Process**

The course would involve lectures supported by group discussion, real life projects, open ended projects and hands-on-practice in computer labs.

### **Assessment Methods**

There shall be practical examination of 50 Marks (2 hours duration (External)), theory exam of 25 marks (1 hour duration) and Internal Assessment of 25 marks (Class Test-10 Marks, Work Book- 10 Marks and attendance- 5 marks).

### **Keywords**

Computer Application in Business, Spreadsheet Solver, Database Management System, Mail Merge, Word Processing, Data Analysis, Pivot Table.

**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.5(a): COMPUTERISED ACCOUNTING SYSTEM**

**Duration: 3 Hrs.****Marks: 100****Credits: 4**

### **Course Objectives**

This course seeks to enhance the skills of a commerce student needed for accounting for business transactions using Computerized accounting system.

### **Course Learning Outcomes**

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

- CO1: understand Computerized Accounting System environment
- CO2: create structure of Computerized Accounting System for a business firm
- CO3: record day to day business transactions in Computerized Accounting System
- CO4: make necessary tax adjustments while recording business transactions and to generate various Accounting Reports for analysis and decision making
- CO5: perform verification and audit activities for the voucher entries passed in computerized accounting environment.

### **Course Contents**

#### **Unit-1: Computerised Accounting System**

Computerised Accounting Systems: Basics of Computerised accounting systems; Difference between manual and computerized Accounting system; factors affecting selection of suitable Computerised accounting software; Procurement and installation of Computerised accounting software;

Using any popular accounting software: Create, Select, shut, and delete a Company; setting security features of company; Date and Period features; Configure and Features settings; Backup and Restore data of a Company

#### **Unit-2: Creating Masters**

Creating Accounting Ledgers and Groups: Single Create Vs. Multiple Create, creating ledger under a group and entering opening balance

Creating Stock Items and Groups: Creating Unit of Measurement, creating Stock Groups using Single or multiple create feature under an existing group, creating Stock items using Single or multiple feature under an existing group,

#### **Unit-3: Voucher Entry**

Types of vouchers; selection of voucher type for transactions; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque.

#### **Unit-4: Taxation and Generating Reports**

**Taxation:** Accounting for Tax Deducted at Source, Tax Collected at Source, and Goods and Service Tax

**Generating Reports:** Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement

#### **Unit-5: Auditing**

Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

#### **Practical**

There shall be 2 credit hours (2 lectures) and 2 credit hours (4 practical lab periods) per batch per week.

#### **References**

- Nadhani, Ashok K, *Tally ERP 9 Training Guide*, BPB Publications
- *Tally ERP 9 book advanced user*, Swayam Publication ([www.tallyerp9book.com](http://www.tallyerp9book.com))

**Note: Latest edition of readings may be used**

#### **Teaching Learning Process**

The course would involve lectures supported by group discussion, real life projects, open ended projects and hands-on-practice in computer labs.

#### **Assessment Methods**

There shall be a practical examination of 100 Marks divided into Practical Examination 75 marks (3 hour duration) + Viva/Test 10 marks + Work Book 10 marks + Attendance 5 marks.

#### **Keywords**

Computerized Accounting System, Taxation, Auditing

**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.5(b): BUSINESS RESEARCH METHODS AND ANALYTICS**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objectives**

The course provides basic understanding of business research and analytics. Primary objective of this course is to orient and develop a research acumen among students and also to acquaint them with fundamentals of research. It also aims to equip the students with analytical skills to enhance business decision making in real life situations

**Course Learning Outcome**

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

- CO1: understand meaning and scope of business research.
- CO2: familiarize with research terminologies and various types of research design.
- CO3: get an insight into various scaling techniques and sources of data collection.
- CO4: get acquainted with various techniques of data analysis and its implications.
- CO5: have basic learning of analytics in business.

**Course Contents****Unit I: Introduction to Business Research**

Meaning and Scope of Business Research; Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Ethics in Research.

**Unit II: Language of Research**

Proposition and Hypothesis; Concept and Construct; Attribute and Variable; Theory and Model; Induction and Deduction Approach; Research Design and Types (Exploratory, Descriptive and Experimental).

**Unit III: Scaling and Data Collection**

Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio); Scaling Methods (Comparative-paired, rank order, constant sum and Q Sort, Non comparative-Likert, Semantic Differential and Staple); Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design; Census and Survey Method; Designing Sample Survey; Probability and Non-Probability Sampling Techniques.

**Unit IV: Data Analysis and Interpretation**



Introduction to Univariate and Bivariate Analysis; Classification and Presentation of Data - Bar, Pie, Line, Histogram and Box-Plot; Descriptive Analysis-Measurement of Central Tendency, Position and Dispersion; Introduction to Inferential Statistics-Hypothesis testing (t, z, F and Chi-square test); Report Writing- types and format.

### **Unit V: Analytics in Business**

Introduction to Analytics, Analysis and Business Analytics; Overview of Machine Learning and Artificial Intelligence; Types of Analytics (Descriptive, Predictive and Prescriptive) ;Application of Analytics in Business Functions.

### **References**

- Bryman, A., Bell, E. and Harley, B. (n.d.). *Business research methods*, Oxford University Press.
- Dangi, H., Dewan, S., *Business research methods*, Cengage Learning India Pvt. Ltd.

### **Additional Resources**

- Albright, S.C., Wayne, L., Winston, W.L., *Business Analytics: Data Analysis and Decision making (5<sup>th</sup> edition)*, Cengage Learning Limited.
- Lawrence Neuman, W., *Social Research Methods: Quantitative and Qualitative Approaches*, Pearson
- Pattern, M.L., Newhart, M., *Understanding Research Methods: An Overview of the Essentials*, Routledge

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. The course would involve lectures supported by group tutorials, open ended projects and self-study

### **Assessment Task**

Closed book examination, Team assignment, internal and external examination.

### **Keywords**

Business Research, Scaling, Sampling, Data Analysis, Analytics.

**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.5(c): LEADERSHIP AND TEAM DEVELOPMENT**

**Duration: 3Hrs.****Marks: 100****Credits: 4****Course Objective**

The underlying objective of this course is to create an in-depth understanding of the concept of leadership and team building as well as help undergraduate students to examine leadership in contemporary context and learn principles of building highly effective teams.

**Course Learning Outcomes**

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

- CO1: gain theoretical and practical knowledge to evaluate leadership skills, styles and strategies in contemporary world so as to become a successful leader and effective employee in organisation.
- CO2: understand the group dynamics and group decision making so as to develop acumen to utilize the leadership and team building concepts, tools and techniques to handle the complex organisational problems at different levels.
- CO3: recognize the dynamics of group decision making.
- CO4: understand the working of various teams in organisations.
- CO5: evaluate the role of women as leader and using various social media platforms as effective means of communication in contemporary world as a leader.

**Course Contents****Unit I: Leadership**

Styles and attributes of Leadership; Transactional and transformational leadership; Ethical leadership, culture and leadership (the emerging trends in leadership are to be discussed with case studies and projects).

**Unit II: Groups and Group Processes**

The nature and types of groups; Group dynamics- group cohesion, group roles and group norms, threat to group effectiveness; Managing group and inter-group dynamics; Managing culturally diverse groups.

**Unit III: Leaders and Group Decisions**

Group decision making; Power and influence in teams; Leadership and team empowerment; Challenges in team decision making.

**Unit IV: Team Building and Team Effectiveness**

Group vs. team; Evolution of group into teams; Stages of team development (team development case studies); Emotionally intelligent teams; Characteristics of effective team; Collaborative communication in teams; Problem solving and conflict resolution in teams.

**Unit V: Emerging Trends in Leadership**

Women in leadership; Leadership skills- coaching and mentoring; leadership and social media.

**Practical**

Case studies can be used in teaching various units.

**References**

- Luthans, F. (1997). *Organisational Behavior*. McGraw-Hill International Editions.
- Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). *Organisational Behavior*. Pearson.
- Singh, K. (2015). *Organisational Behavior: Texts & Cases* (3rd Edition ed.). India: Pearson.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). *Organisational Behavior: Managing People and Organisations*. Cengage Learning.
- Greenberg, J., & Baron, R. A. *Behavior in Organisations*. Prentice Hall of India Pvt. Ltd., New Delhi.
- Hersey, P. K., Blanchard, D., & Johnson, D. *Management of Organisational Behavior: Leading Human Resources*. Pearson Education.
- Gratton, L. E. (2007). *Eight ways to build collaborative teams*. Harvard Business Review. 85 (11), 100-109.
- Katzenbach, J. R., Douglas S. K. (2001). *Discipline of Teams*. Harvard Business Review.71(2).111-120.

**Additional Resources:**

- Hogg, M. & Vaughan, G.M. (2008). *Social Psychology*. Prentice Hall.
- Kohn, S. E., & O'Connell, V. D. (2007). *6 Habits of Highly Effective Teams*.
- Lakes, F. *Leadership: Theory and Practice by Peter G. Northouse* .Sage Publication (6<sup>th</sup> edition). New Jersey: Career Press. ISBN: 9781452203409.

**Note: Latest edition of readings may be used**

**Teaching Learning Process**

The course combines learning through analysis and discussion of case studies and active participation in experiential exercises and simulations.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

**Keywords**

Ethical Leadership, Group Dynamics, Group Decisions, Coaching, Mentoring.

**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.5(d): COLLECTIVE BARGAINING AND NEGOTIATION SKILLS**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

To understand the concept and theories of collective bargaining, and also to provide exposure to the required skills in negotiating a contract.

**Course Learning Outcomes**

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

- CO1: identify issues in collective bargaining, its significance.
- CO2: understand the levels, coverage and agreements of collective bargaining.
- CO3: work on liaison in negotiations
- CO4: differentiate between negotiations, collective bargaining and use of its approaches.
- CO5: administer the negotiation agreement and handle grievance management

**Course Contents****Unit I: Issues in Collective Bargaining**

Meaning, Definitions and Characteristics of Collective Bargaining ; Critical Issues in Collective Bargaining; Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.

**Unit II: Collective Bargaining in India**

Pre-requisites for successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements. Select case studies from Indian perspective.

**Unit III: Negotiating a Contract**

Meaning of Negotiations, Pre-negotiation- Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts

**Unit IV: Negotiation Skills**

Negotiation Process; Effective Negotiation-Preparing for Negotiation, Negotiating Integrative Agreements; Negotiation and Collective Bargaining- Approaches and Phases in Collective Bargaining, Coalition Bargaining and Fractional Bargaining, Impasse Resolution, Contract Ratification.

### **Unit V: Negotiations and Administration**

Post Negotiation-Administration of the Agreement, Grievance Management, Binding up the Wounds; Collective Bargaining & the emerging scenario.

### **References**

- Dubey,S and Jain,P (2017) Collective Bargaining and negotiation Skills. Bookage Publications.
- Salamon, Michael. Industrial Relations, (2001), Theory & Practice. London. Prentice Hall.
- Venkataratnam, C. S. ( 2017), Industrial Relations: Text and Cases. Oxford University Press, Delhi.

### **Additional Resources**

- Anand,K.B. and Paswan, A.K., (2017) Collective Bargaining and negotiation Skills.Galgotia Publishing Company
- Dwivedi, R.S. (2002). *Managing Human Resources: Industrial Relations in Indian Enterprises*. New Delhi: Galgotia Publishing Company.
- Edwards, P. (2009). *Industrial Relations: Theory and Practice in Britain*. U.K: Blackwell Publishing.

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study this subject. It includes lectures through presentations of real life scenarios, expert lectures, case study involving industrial disputes , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

Collective Bargaining, Negotiation, Grievance Management

**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.5(e): E-FILING OF RETURNS**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

To equip students with the practical skills required for filing of returns under Income Tax and GST laws.

**Course Learning Outcomes**

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

- CO1: know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.
- CO2: understand the basic process of computing taxable income and tax liability, and know about various types of income tax return forms.
- CO3: understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.
- CO4: become aware of the basic framework and structure of GST, including the meaning of input tax credit and the process of its utilization.
- CO5: know about various types of GST returns and their filing.

**Course content****Unit 1: Conceptual Framework: e-filing**

Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

**Unit 2: Income tax and e-filing of ITRs**

Introduction to income tax – basic terminology; types of assessee; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return.

Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6.

Introduction to Income Tax Portal; preparation of electronic return (practical workshops)

**Unit 3: TDS and e-Filing of TDS returns**

Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing

of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns

#### **Unit 4: Conceptual framework of GST**

Introduction to basic concepts of GST: Output tax liability of CGST, SGST, UTGST, IGST, State compensation cess; GST Network; input tax credit utilization; small supplies and composition scheme; schedule for payment of GST; interest/penalty for late/non-filing of return; payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger.

#### **Unit 5: Filing of GST returns**

GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

### **References**

- Ahuja, Girish, Gupta Ravi, *GST & Customs Law*.
- Ahuja. Girish. and Gupta. Ravi. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press.
- Bansal, K. M., *GST & Customs Law*, Taxmann Publication.
- Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
- Singhania V. K , *GST & Customs Lax*, Taxmann Publication.
- Singhania, Vinod K. and Singhania Monica. *Students' guide to Income Tax*. University Edition. Taxmann Publications Pvt Ltd., New Delhi.
- Sisodia Pushpendra, *GST Law*, Bharat Law House.

### **Additional Sources**

#### Software

- Excel Utility available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

**Note: Latest edition of the book may be used**

### **Teaching Learning Process**

The teaching learning process would include classroom lectures to introduce students to the law pertaining to the levy of income tax and GST. This would be supplemented by case studies and students' presentations. Further, to enable the students to apply the law practically, practicals on online filing would be included in the teaching learning process.

## **Assessment Methods**

The assessment methods would include end semester examination, assignments, class tests and practical exams. The practical exams would be conducted to gauge the understanding of students regarding online filing of returns.

There shall be 2 credit hours for theory lectures and 2 credit hours for practical ( 4 practicals per batch).

There shall be internal practical exam of 2 hours of 50 marks and theory exam of 25 marks of one hour

The internal assessment will be of 25 marks (10 marks for internal practical + 10 marks class test/ Assignment + 5 marks for attendance)

## **Keywords**

PAN, TAN, TCAN, e-filing, Central Processing Centre, TDS, APT, CGST,SGST/UTGST,IGST, State Compensation Cess, Electronic Ledger, GST Network.



**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.5(f): CYBER CRIMES AND LAWS**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in business.

**Course Learning Outcomes**

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

- CO1: identify cyber risk associated with online activities
- CO2: prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.
- CO3: generate and preserve electronic evidences for personal and professional use.
- CO4: work in virtual space safely and with business process or products conforming to the regulatory framework and not falling under the ambit of cyber crimes.
- CO5: analyse the cases and find pertinent facts for resolutions.

**Course Contents****Unit I: Cyber Crimes**

Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism, cyber forensic.

**Unit II: Definitions under IT Act, 2000 and Contemporary Business Issues in Cyber Space**

Definitions under IT Act, 2000; Concept of Internet, Web Centric Business, E Business and its significance, Electronic Governance, Instant messaging platform, social networking sites and mobile applications, security risks, Internet of Things (IOT), Cyber jurisdiction, Domain name dispute and their resolution, E-forms; E-Money, regulations of PPI (Pre-Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space.

**Unit III: Electronic Records**

Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital

Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries and their liabilities ; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

#### **Unit IV: Regulatory Framework**

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR and Indian data protection regime

#### **Unit V: Case Laws**

1. **Communication Device-Section 2(ha)** of the Information Technology (Amendment) Act, 2008- 'State v Mohd. Afzal and others (2003), VIIAD (Delhi) 1, 107(2003) DLT385, 2003(71) DRJ178, 2003(3) JCC1669'
2. **Computer Network-Section 2 (j)** of the Information Technology (Amendment) Act, 2008 'Diebold System Pvt Ltd. v The Commissioner of Commercial Taxes, (2006), 144 STC, 59 (Kar)'
3. **Electronic Record Sec. 2 (t)**- 'Dharambir v Central Bureau of Investigation 148 (2008) DLT 289'
4. **Time and Place of Dispatch and Receipt of Electronic Record-section 13**- 'P.R. Transport Agency v Union of India & others, AIR 2006 All 23, 2006(1) AWC 504, ALL HC'; 'Groff v America Online, Inc., 1998 WL 307001 (1998)'
5. **Penalty for Damage to Computer or Computer System- Section 43**- 'Umashankar Sivasubramanian v ICICI Bank, 18.04.2010. (Petition No. 2462/2008)'
6. **Tampering with Computer Source Documents-Section 65**- 'Syed Asifuddin and Ors.v The State of Andhra Pradesh & Anr. 2006 (1) ALD Cri 96, 2005 CriLJ 4314'
7. **Punishment for sending offensive messages-Sec. 66A**- 'SMC Pneumatics (India) Pvt. Ltd v Jogesh Kwatra', Suit No. 1279/2001'
8. **Punishment for Identity Theft-Section 66C**- 'CBI v Arif Azim Case Judicial Reports (Criminal) 2003 (2) page 272'
9. **Punishment for Cheating by Personating by using Computer Resource-section 66D**- 'National Association of Software and Service Companies (NAASCOM)v Ajay Sood. (2005) F.S.R. 38; 119 (2005) DLT 596, 2005 (30) PTC 437 Del'
10. **Punishment for Publishing or Transmitting Obscene Material in Electronic formsection 67**- 'Avnish Bajaj v State (N.C.T.) of Delhi, (2005) 3 Comp, LJ 364 ( Del), 116(2005) DLT427, 2005(79) DRJ576'
11. **Punishment for Publishing or Transmitting of Material Containing Sexually Explicit Act, etc., in Electronic Form-Section 67A**- 'R v Graham Waddon., Southwark [Crown Court, 30/6/1999]'

#### **References**

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

### **Additional Resources**

- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. (2001). *E-business and E-commerce for managers*. Pearson Education.
- Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.
- Joseph, P.T. (2015). *E-Commerce-An Indian Perspective*. PHI
- Painttal, D. (2016) *Law of Information Technology*, New Delhi: Taxmann Publications Pvt. Ltd.

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures discussing the real life cyber scams and the relevant precautionary measure, case study approach is widely followed, role plays, seminars, tutorials, project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

IT Act, 200, Cyber Crimes, Electronic Records

**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.1: PRINCIPLES OF MARKETING**

**Duration: 3Hrs.****Marks: 100****Credits: 6****Course Objective**

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

**Course Learning Outcomes**

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

- CO1: develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.
- CO2: understand the dynamics of consumer behaviour and process of market selection through STP stages.
- CO3: understand and analyze the process of value creation through marketing decisions involving product development.
- CO4: understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.
- CO5: understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

**Course Contents****Unit I**

**Introduction to Marketing:** Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix.

**Marketing Environment:** Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio-cultural.

**Unit II**

**Consumer Behaviour:** Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.

**Market Selection:** Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.

**Unit III**

**Product Decisions:** Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labeling- functions, types and ethical aspects; Product support services.

**New Product Development:** Product life cycle – concept and marketing strategies; New product development- concept and process.

**Unit IV**

Pricing Decisions: Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions.

Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats; Management of retailing operations: an overview. Emerging distribution trends.

**Unit V**

**Promotion Decisions:** Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach.

**Developments in Marketing:** Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing- concept, tools and issues. Digital marketing- concept, tools and issues.

**References**

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing (14th ed.)*. Mc Graw Hill.
- Kapoor, Neeru. *Principles of Marketing*. PHI
- Kotler, P., Armstrong, G. and Agnihotri, P. (2018). *Principles of Marketing (17<sup>th</sup> Edition)*, Pearson Education. Indian edition.
- Mahajan, J.P. and Mahajan Anupama. *Principles of Marketing*. Vikas Publications.
- Sharma, K., & Swati Aggarwal. (2018). *Principles of Marketing*. Taxmann's.

**Additional Resources**

- Grewal, D. & Levy, M. (2017). *Marketing (5<sup>th</sup> ed.)*. McGraw-Hill Education.
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). *Principles of Marketing: A South Asian Perspective (13<sup>th</sup> ed.)*. Pearson Education.
- Saxena, R. (2006). *Marketing Management (3rd ed.)*. Tata McGraw Hill.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

The teaching learning process help students to become more effective learners in the course. It includes lectures, case study discussions, individual, group presentation and projects. All the relevant and updated case studies are to be used in the process.

### **Assessment Methods**

The assessment methods of this course include class tests, assignments, project evaluations and class presentations.

### **Keywords**

Targetmarket, Product, Price, Distribution, Promotion, Segmentation, Targeting, Positioning.

**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.2: FINANCIAL MANAGEMENT**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To familiarize the students with the principles and practice of financial management

**Course Learning Outcomes**

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

- CO1 - explain the nature and scope of financial management as well as time value of money and risk return trade off
- CO2 – analyze capital budgeting process and capital budgeting techniques
- CO3 - estimate various capital structure theories and factors affecting capital structure decisions in a firm
- CO4 - critically examine various theories of dividend and factors affecting dividend policy
- CO5 - evaluate working capital requirement

**Course Contents****Unit I: Introduction**

Nature, scope and objectives of financial management, Time value of money, Risk and Return.

**Unit II: Capital Budgeting**

The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted 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 & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method.

**Unit III: Cost of Capital and Financing Decision**

Sources of long-term financing, Estimation of components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.

**Unit IV: Dividend Decision**

Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy.

**Unit V: Working Capital Decision**

Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, sources of short-term finance, working capital estimation, cash management, an overview of receivables management and inventory management.

**Practical**

The students will work on the spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments and for their internal assessment.

There shall be 4 credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr. for Tutorials (per group)

**References**

- Khan, M.Y. Khan and Jain P.K. *Financial management: Text and Problems*. Tata McGraw Hill
- Kothari, R. *Financial Management : A Contemporary Approach*. Sage Publications India Pvt. Ltd. New Delhi
- Pandey, I.M. *Financial Management*. Vikas Publications
- Rustagi, R.P. *Fundamentals of Financial Management*, Taxmann, New Delhi
- Sharma, S.K. and Sareen, Rachan *Fundamentals of Financial management*, Sultan Chand & Sons (P) Ltd.
- Singh, Preeti. *Financial Management*. Ane Books Pvt. Ltd, New Delhi.
- Singh, J.K. *Financial Management- Theory and Practice*. Galgotia Publishing House, Delhi
- Singh, Surender. and Kaur, Rajeev. *Fundamentals of Financial Management*. SCHOLOR Tech Press, New Delhi
- Tripathi, Vanita, *Basic Financial Management*, Taxmann Publications.

**Additional Resources:**

- Chandra, P. *Financial Management-Theory and Practice*., Tata McGraw Hill.
- VanHorne., James, C., and John, Wachowicz. *Fundamentals of Financial Management*. Pearson Education.
- Ross, Stephen A., Westerfield, Randolph, and Jeffrey, Jaffe. *Corporate Finance*. Tata McGraw Hill.
- Srivastava, Rajiv., and Mishra, Anil. *Financial Management*. Oxford University Press, UK

**Note: Latest Edition of Text Books may be used.**

**Teaching Learning Process**

As course of Fundamentals of Financial Management is designed to familiarize the students with the principles and practice of financial management, the teaching learning process for Unit I, IV, and V will be based on lectures, seminars and project work.

For Unit II & III lectures/practical labs may be conducted for developing better understanding of the concepts.

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination.

The Assessment for this paper would include a theory exam of 75 marks of 3 hours duration and internal assessment of 25 marks. Internal assessment will include 10 marks for practical exam, 10 marks for class tests/assignments, and 5 marks for attendance.



**Keywords**

Financial Management, Capital Budgeting, Capital Structure, Cost of Capital, Leverage, Dividend Decision, Working Capital Decision.

**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.3(a): MANAGEMENT ACCOUNTING**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

Enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

**Course Learning Outcomes**

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

- CO1: understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.
- CO2: understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.
- CO3: understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.
- CO4: understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.
- CO5: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.

**Course Contents****Unit 1: Introduction**

Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting — Cost, Financial and Management accounting, Cost control and Cost reduction, Cost management.

**Unit 2: Marginal Costing**

Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even analysis-using mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point, Cash break-even point and Composite break-even point.

**Unit 3: Decision Making**

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short -term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, Various methods of pricing.

#### **Unit 4: Budgetary Control and Standard Costing System**

**Budgeting and Budgetary Control:** Concept of budget, budgeting and budgetary control; Objectives, merits and limitations; Budget Administration; Functional Budgets; Fixed and Flexible budgeting; Zero base budgeting; Programme and Performance budgeting.

**Standard Costing and Variance Analysis:** Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances; Disposition of variances; Control ratios.

#### **Unit 5: Performance Measurement**

Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures; Transfer pricing.

#### **References**

- Goel, Rajiv Kumar & Ishaan Goel. *Concept Building Approach to Management Accounting*. Cengage.
- Lal, Jawahar and Srivastava, Seema. *Cost Accounting*. McGraw Hill Publishing Co., New Delhi.
- Singh, Surender. *Management Accounting*. PHI Learning Pvt. Limited, Delhi
- Singh, S.K. and Gupta, L. “*Management Accounting*”. A.K. Publications, New Delhi.
- Jhamb, H. V. *Management Accounting*. Ane Books Pvt. Ltd, New Delhi
- Khan, M. Y. and Jain, P.K. *Management Accounting*. Tata McGraw Hill Publishing Co., New Delhi

#### **Additional Resources**

- Arora, M.N. *Management Accounting*. Himalaya Publishing House, New Delhi
- Drury, Colin. *Management and Cost Accounting*. Thomson Learning.
- Horngren, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
- Usry, Milton E. and Lawrence H. Hammer. *Cost Accounting: Planning and Control*. South Western Publishing Co.

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

#### **Teaching Learning Process**

Class room lectures based on the theory concepts, case study, students presentation and participation is the recommended pedagogy.

#### **Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work, end semester examination

**Keywords**

Cost Control, Cost-Volume-Profit Analysis, Relevant Costs, Variance Analysis, Divisional Performance

**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.3(b): ORGANISATIONAL BEHAVIOR**

**Duration: 3 Hours****Marks: 100****Credits: 6****Course Objective**

The underlying objective of this course is to create an in-depth understanding of the concept of organisational behavior and analyze the complexities of human behavior in an organisation at individual, interpersonal, group and organisational level.

**Course Learning Outcomes**

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

- CO1: understand the development of organisational behavior and its importance in managing people at the workplace.
- CO2: understand how individuals behave under different conditions and why individuals behave as they do.
- CO3: appreciate different theories of motivation.
- CO4: critically evaluate leadership styles and strategies.
- CO5: critically evaluate the potential effects of organisation culture and stress on behavior in organisation so as to direct the same towards predetermined goals.

**Course Contents****Unit I: Introduction**

Introduction to organisational theories; Organisational behavior- concepts, determinants, challenges, opportunities; Contributing disciplines of OB; OB models.

**Unit II: Individual Behavior**

Foundations of Individual Behavior; Personality- factors influencing personality, Traits, Type A and B; Big five personality types; Values - concept and types: terminal values and instrumental values; Attitude - components, job related attitudes; Learning- concept, theories and reinforcement; Perception and emotions- concept, perceptual process, importance, factors influencing perception, perceptual errors and distortions; Emotional intelligence.

**Unit III: Motivation and Communication**

Meaning and importance of motivation; Need theories- Maslow, McClelland and Alderfer; Two factor theory of Herzberg; Theory X and Theory Y of McGregor; Intrinsic motivation by Ken Thomas; Behavior modification; Communication and feedback; JOHARI window; Motivation practices of 5 prominent organisations.

**Unit IV: Group Behavior and Leadership**

Group dynamics- concepts, types- group norms, group roles, and group cohesiveness; Leadership- concept and theories; Power, Influence, followership & Leadership; Styles of leadership; Leadership continuum; Trait, Behavioral and Situational approach; Leadership effectiveness.

**Unit V: Dynamics of Organisational Behavior**

Organisational conflict - sources, resolution strategies; Organisational culture- concept and determinants; Organisational change- importance, proactive vs. reactive change, resistance to

change, managing change; Stress- individual and organisational factors, stressors, consequences, prevention and management of stress.

### **Practical**

Case studies can be taught from units III, IV, and V.

### **References**

- Luthans, F. (1997). *Organisational Behavior*. McGraw-Hill International Editions.
- Pareek, U. (2014). *Understanding Organisational Behavior*. Oxford University Press.
- Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). *Organisational Behavior*. Pearson.
- Sekaran, U. *Organisational Behavior: Text and Cases*. New Delhi: Tata McGraw Hill.
- Singh, A. K., & Singh, B. P. *Organisational Behavior*. New Delhi: Excel Books Pvt. Ltd.
- Singh, K. (2015). *Organisational Behavior: Texts & Cases (3rd Edition)*. India: Pearson.

### **Additional Resources**

- Greenberg, J., & Baron, R. A. *Behavior in Organisations*. New Delhi: Prentice Hall of India Pvt. Ltd.
- Hersey, P. K., Blanchard, D., & Johnson, D. *Management of Organisational Behavior: Leading Human Resources*. Pearson Education.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

The course combines learning through analysis and discussion of case studies and active participation in experiential exercises and simulations.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords**

Organisational Theories, Personality, Values and Attitudes, Learning, Leadership, Conflict, Organisational Culture.

**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.3(c): MACRO ECONOMICS**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To provide the students with knowledge of enriching concepts and variables of macro-economics; appreciate the impact of labor market, money market and foreign exchange on working of an economy and understand the modern tools of macro-economic analysis.

**Course Learning Outcomes**

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

- CO1: describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.
- CO2: expose fiscal and monetary policy implications through IS-LM framework in short run and long run.
- CO3: comprehend the different theories of demand for money, supply of money approach and working of money multiplier.
- CO4: elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.
- CO5: describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

**Course Contents****Unit I: Introduction**

Introduction – Concepts and variables of macroeconomics, Income, Expenditure and the circular flow (three sector economy), Components of expenditure. Consumption, Saving and investment and S-I approach, Multiplier (three sector) and numerical.

**Unit II: Economy in the Short Run**

Meaning, Objectives and instruments of fiscal and monetary policy, AD-AS approach- Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short-run and long-run, Aggregate demand- Aggregate supply analysis. Economy in the short run- IS-LM framework and numericals.

**Unit III: Demand for money and Supply of money**

Demand for money- Quantity Theory of Money (Fisher's Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach.

Supply of money- Measures of money supply by RBI, Money multiplier.

**Unit IV: Inflation, Unemployment and Labor Market**

Inflation-Causes and effects, Demand pull and cost push inflation. Measures to control inflation. Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio.

**Unit V: Open Economy**

Flows of goods and capital, Saving and investment in a small and a large open economy, Exchange rates- Fixed and flexible, Mundell– Fleming model with fixed and flexible exchange rates, Interest rate differentials- case of a large economy.

### References

- Andrew B. Abel and Ben S. Bernanke, *Macroeconomics*, Pearson Education, Inc., 7 th edition, 2011.
- Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
- Deepashree. *Principles of Macroeconomics*. Scholar Tech Press. Ed. 2017.
- Dornbusch, Rudiger, Stanley Fischer and Richard Startz, *Macroeconomics*, McGraw Hill Education; Twelfth edition, 2018
- Edward Shapiro. *Macroeconomic Analysis. Ed.5<sup>th</sup>* Galgotia Publications Pvt Ltd-New Delhi,2013
- Froyen, *Macroeconomics:- Theories and Policies* Pearson New Delhi, Sixth edition, 2013
- G.S. Gupta : *Managerial Economics* McGraw Hill Education; 2<sup>nd</sup> edition, 2017
- *Government of India (GOI) (Latest Year) : —Economic Survey*, Ministry of Finance: New Delhi
- JM Keynes: *General Theory of Interest, Employment & Money*, Atlantic, 2008
- Mankiw, N. Gregory, *Principles of Macroeconomics*, Cengage Learning India Pvt. Ltd.; 7th edition, New York, Hampshire, U.K. 2015
- Olivier Blanchard, *Macroeconomics*, Pearson Education, Inc., 5 th edition, 2009.
- Paul R. Krugman, Maurice Obstfeld and Marc Melitz, *International Economics*, Pearson Education Asia, 9 th edition, 2012.
- Richard T. Froyen, *Macroeconomics*, Pearson Education Asia, 2 nd edition, 2005.
- Salvatore, Dominick. *International Economics*. John Wiley & Sons Singapore.
- T Foryen Richard: *Macro Economic Theories and Policies; 6<sup>th</sup> edition*, 1998

**Note: Latest edition of readings may be used**

### Teaching Learning Process

Interactive classroom sessions with the help of PowerPoint presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

### Assessment Methods

The assessment method of this course is properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, problem solving exercises, presentations and end semester examinations.

### Keywords

Income, Expenditure, Circular Flow, Consumption, Saving and Investment Multiplier, Fiscal Policy, Monetary Policy.



**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.3(d): ENTREPRENEURSHIP DEVELOPMENT**

**Duration: 3 Hours****Marks: 100****Credits: 6****Course Objective**

To inculcate the spirit of entrepreneurship among the learners so as to ensure their entrepreneurial desire resulting into creation of a new venture.

**Course Learning Outcomes**

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

CO1: understand the concept of entrepreneurship in the context of Indian economic scenario.

CO2: link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.

CO3: understand social support system for gaining strength towards entrepreneurial preferences.

CO4: understand entrepreneurial process for initiating new venture creation.

CO5: understand various dimensions of managing a business enterprise once it is formed.

**Course Contents****Unit I: Introduction**

Entrepreneurship: concept, functions, need and importance; Entrepreneurial history in Indian Society; Determinants of entrepreneurship, creative responses to social challenges; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, netpreneurship, ecopreneurship, social entrepreneurship.

**Unit II: Individual and Entrepreneurship**

Entrepreneurial myth, motivation for entrepreneurship, Entrepreneurial skills and competencies, entrepreneurial values and attitude; Entrepreneurial risk propensity and ability to cope; Entrepreneurship in Indian scenario - Entrepreneurial mindset in the contemporary business scenario, family business and entrepreneurship vis-à-vis first generation entrepreneurs (Nascent Entrepreneurship).

**Unit III: Entrepreneurial Sustainability**

Social support system for entrepreneurship, public and private system of stimulation; Availability of finance, marketing, technological and managerial support systems; Role of industries association; Entrepreneurs' self-help group, trade and industry associations; Existence of business incubators; Availability of venture capital and angel investors support system; Private equity funds; Startup Action Plan; Make in India initiative.

**Unit IV: Entrepreneurial Process**

Opportunity sensing and identification process (cases to be discussed on how business ideas are perceived); Generation of business ideas, feasibility analysis of business ideas, preparation of a business plan (practical work on devising of a plan is to be assigned to the students) in the form of a project report on specific business proposal; Project appraisal and its techniques.

**Unit V: Managerial Aspects of Business**

Managing finance, understanding of capital-mix; Management of human resources of a new enterprise; Adopting a marketing strategy for sustaining new venture; Managing assets (cash

management), relationship management; Managing family business; Understanding cost management.

### **References**

- Brandt, S. C. *Entrepreneurship: The Ten Commandments for Building a Growth Company*. MacMillan Business Books.
- Dollinger, M. J. *Entrepreneurship: Strategies and Resources*. Illinois: Irwin.
- Holt, D. H. *Entrepreneurship: New Venture Creation*. New Delhi: Prentice Hall of India.
- Panda, S. C. *Entrepreneurship Development*. New Delhi: Anmol Publications.
- Roy, R. (2011). *Entrepreneurship*. Oxford University Press.
- Taneja, S., & Gupta, S. L. *Entrepreneurship Development-New Venture creation*. New Delhi: Galgotia Publishing House.
- Vasper, K. H. *New Venture Strategies*. New Jersey: Prentice-Hall.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

Direct interactive class room teaching method along with practical cases may be put before the learners so as to promote entrepreneurial propensity among the students.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords**

Nascent Entrepreneurship, Self-Help Group, Private Equity Funds, Project Appraisal.

**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.4(a): CORPORATE TAX PLANNING**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To provide students with knowledge of various aspects of corporate tax planning and their impact on decision-making; and further to provide an understanding of relevant tax provisions in this context.

**Course Learning Outcomes**

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

- CO1: differentiate between various tax planning concepts and understand the procedure of assessment of corporate assesses.
- CO2: devise strategies for tax planning in respect of a new business, understand the specific tax issues for start-ups, and comprehend the Income Tax provisions relevant for financial management decisions.
- CO3: decipher the tax factors relevant for managerial decisions and to understand how to develop pay packages for employees.
- CO4: recognize the relevant Tax provisions for Non-resident Indians and to understand how to claim relief in case of double taxation of income.
- CO5: understand tax planning with reference to business restructuring.

**Course Content****Unit 1**

Tax planning, tax management, tax evasion, tax avoidance; Types of companies; Residential status of companies and tax incidence, clubbing; Tax liability and minimum alternate tax; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assesses; Tax on distributed profits; Units of Mutual funds.

**Unit 2**

Tax planning with reference to setting up of a new business; taxation issues of start-ups; Location of Business, nature of business, form of organisation; Tax panning with reference to financial management decision – Capital structure, dividend and bonus shares; Tax planning with reference to sale of scientific research assets.

**Unit 3**

Tax planning with reference to specific management decisions – Make or buy, own or lease, repair or replace; Tax planning with reference to employee's remuneration; Tax planning with

reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation.

#### **Unit 4**

Tax planning in respect of non-resident Indians; income by way of interest on NRO/NRE accounts, provisions under sections 115C – 115I; Double taxation relief; Provisions regulating transfer pricing, computation of Arm's length pricing; Advance rulings; Advance Pricing Agreement

#### **Unit 5**

Tax planning with reference to business restructuring - Amalgamation; Demerger; Slump sale; Conversion of sole proprietary concern/ partnership firm into Company; Conversion of company into LLP; Transfer of assets between holding and subsidiary companies

#### **References**

- Acharya. Shuklendra and Gurha. *M.G. Tax Planning under Direct taxes*. Modern Law Publications, Allahabad.
- Ahuja. Girish. and Gupta, Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
- Ghosh. T.P. *IFRSs*. Taxmann Publications Pvt. Ltd., New Delhi.
- IAS-12 and AS-22.
- Mittal, D.P. *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi
- Singhania. Vinod K. and Singhania. Monica. *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.

**Note: Latest edition of readings may be used**

#### **Teaching Learning Processes**

The teaching learning process would include classroom lectures to introduce students to the tools with regard to corporate tax planning. This would be supported by case studies to enable an understanding of the practical aspects of corporate tax planning. In addition, class presentations and class discussion to be included in the teaching learning process.

#### **Assessment Methods**

The assessment methods would include end semester examination and assignments. Further, class tests may be conducted to gauge the understanding of students regarding corporate tax planning and application of relevant tax provisions.

#### **Keywords**

Tax Planning, Corporate Assesses, Non-Resident, Tax Avoidance, Minimum Alternate Tax, Dividend Distribution Tax.

**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.4(b): FINANCIAL MARKETS, INSTITUTIONS & SERVICES**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services

**Course Learning Outcomes**

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

- CO1: understand the meaning and scope of financial markets as well as institutions in India.
- CO2: understand the concepts of Money Market and Capital Market
- CO3: explain Commercial Banking and its Current developments.
- CO4: explain concept of Non-Banking Financial Companies (NBFC's)
- CO5: examine the Financial Services Industry

**Course Contents****Unit-I Introduction**

An Introduction to Financial System, Components, Financial System and Economic Development, Financial Inter-mediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since liberalization 1990-91.

**Unit-II: Financial Markets & Capital Markets**

Financial Markets: Money Market – functions, organisation and instruments. Role of central bank in money market. Indian Money Market – an overview. Capital Markets –Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection.

**Unit-III: Financial Institutions I**

Financial Institutions: Commercial banking – introduction, classification, its role in financing - commercial and consumer, recent developments like MUDRA financing, problem of NPAs, Bankruptcy and insolvency Act, Financial Inclusion.

**Unit-IV: Financial Institutions II**

Life and non-life insurance companies in India: public and private. Mutual Funds – Introduction and their role in capital market development. Types of mutual fund schemes (open ended vs close ended, Equity, Debt, Hybrid schemes and ETFs. Non-banking financial companies (NBFCs).

**Unit-V: Financial Services Industry**

Overview of financial services industry. Merchant Banking – pre and post issue management, underwriting. Regulatory framework relating to Merchant Banking in India. Leasing and Hire Purchase, Consumer and Housing Finance, Venture Capital Finance, Factoring Services, Credit Rating, Financial Advisory and Portfolio Management Services.

**References:**

- Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company.
- Kumar, V., Gupta, K., Kaur, M., *Financial Markets, Institutions and Financial Services*, Taxmann's Publications.
- Khan M.Y. and Jain, P.K *Financial Services*, Tata McGraw Hill.

**Additional Resources:**

- *Annual Reports of Major Financial Institutions in India*
- Khan, M.Y., *Indian Financial System –Theory and Practice*, Vikas Publishing House.
- Sharma, G.L., & Singh, Y.P., *Contemporary Issues in Finance and Taxation*, Academic Foundation, Delhi.

**Note: The latest edition of text books may be used.**

**Teaching Learning Process**

As the course is designed to enable the students to provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services, the teaching learning process will be based on lectures/seminars, and project work

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

**Keywords**

Financial System, Financial Markets, Money Market, Capital Markets, Financial Institutions.

**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.4(c): ADVERTISING AND PERSONAL SELLING**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.

**Course Learning Outcomes**

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

- CO1: understand the communication objectives behind advertising and promotions.
- CO2: understand the various advertising and media elements in the advertising decisions.
- CO3: identify the ethical and legal issues of advertising.
- CO4: comprehend the importance and role of personal selling.
- CO5: understand the process of personal selling

**Course Contents****Unit I: Introduction to Advertising**

Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection- basis; Methods of setting of Advertising Budget.

**Unit II: Advertising: Message and Media Decisions**

Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.

**Unit III: Advertising Effectiveness and Institutional Framework**

Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post-testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).

**Unit IV: Introduction to Personal Selling**

Concept of Personal Selling and Salesmanship; Qualities of a good salesperson; Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling. Buying Motives.

**Unit V: Personal Selling Process**

Prospecting; Pre Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit.

**References**

- Belch, G. E., M. A. Belch and Purani K. (2009), *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
- Buskirk, R. A. B. D. Buskirk, F. A. Russell (1988), *Selling: Principles and Practices*, McGraw-Hill.
- Gupta, Ruchi (2017), *Advertising*. Scholar Tech Press.
- Futrell, Charles (2013), *Fundamentals of Selling*, McGraw Hill Education.
- Kapoor, Neeru. *Advertising and Personal Selling*. Pinnacle Learning
- Sharma, Kavita (2018), *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.

**Additional Resources**

- Castleberry, S.B. and Tanner, J. F. (2013), *Selling: Building Relationships*, McGraw Hill Education.
- Shah, Kruti and A. D'Souza (2008), *Advertising and Promotions: An IMC Perspective*, McGraw Hill Education.

**Note: Latest edition of the books should be used.**

**Teaching Learning Process**

The following components would be used for effective teaching learning process: experiential learning via simulation, exercises, role playing, research projects, internships, case study discussions, presentations and field trips.

**Assessment Methods**

The methods used for assessing the students include feedback, class test, assignments, projects, presentations and end semester examination.

**Keywords**

Advertising, Personal Selling. Communication Process, Aidas Model, Personal Selling Process, Marketing, Selling



**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.4(d): BUSINESS STATISTICS**

**Duration: 3Hrs.****Marks: 100****Credits: 6****Course Objective**

To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for business decision making.

**Course Learning Outcomes**

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

- CO1: acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.
- CO2: gather knowledge about various probability concepts and distributions and their business applications.
- CO3: understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.
- CO4: develop an understanding of the index numbers and their utility in daily life and stock market.
- CO5: become aware of the patterns revealed by the time series data and to use it to make predictions for the future.

**Course Contents****Unit 1: Descriptive Statistics**

## 1.1 Measures of Central Tendency

- (a) Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean.
- (b) Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation.

## 1.2 Measures of Dispersion: absolute and relative.

Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance.

## 1.3 Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.

**Unit II: Probability and Probability Distributions**

## 2.1 Theory and approaches of probability.

## 2.2 Probability Theorems: Addition and Multiplication (Proof not required).

2.3 Conditional probability and Bayes' Theorem (Proof not required).

2.4 Expectation and variance of a random variable. Business Applications.

2.5 Probability distributions:

(a) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution.

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

(c) Normal distribution: Properties of Normal curve and computation of Probabilities.

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

3.1 Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's co-efficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation.

3.2 Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.

### **Unit IV: Index Numbers**

4.1 Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers: Aggregatives and average of relatives – simple and weighted.

4.2 Tests of adequacy of index numbers; Base shifting, splicing and deflating; Problems in the constructions of index numbers.

4.3 Construction and Utility of Consumer Price Indices; BSE SENSEX and NSE NIFTY.

### **Unit V: Time Series Analysis**

5.1 Time Series Data; Components of time series; Additive and Multiplicative models.

5.2 Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages.

5.3 Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend and Ratio-to-moving averages methods; Uses of Seasonal Indices.

### **Practical Lab**

The students will be familiarized with software (Commonly used Statistical Packages) and the statistical and other functions contained therein related to formation of frequency distributions and calculations of averages, measures of dispersion, correlation and regression co-efficients, CPI, BSE SENSEX & NSE NIFTY. This will be evaluated through internal assessment.

### **References**

- Anderson, Sweeney and William. *Statistics for Students of Economics and Business*. Cengage

- Gupta, S.P. and Gupta, Archana. *Statistical Methods*. Sultan Chand and Sons, New Delhi.
- Levin, Richard, David S. Rubin, Rastogi, and Siddiqui. *Statistics for Management*, Pearson Education.
- Thukral, J.K., *Business Statistics*, Taxmann Publications
- Vohra, N.D. *Business Statistics*, McGraw Hill.

**Additional Resources:**

- Siegel, Andrew F., *Practical Business Statistics*, McGraw Hill Publishing Co.2.
- Spiegel, M.D. *Theory and Problems of Statistics*, Schaum's Outline Series. McGraw Hill Publishing Co.

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

**Teaching Learning Process**

This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. The course would involve lectures, supported by group tutorials, computer lab practicals, open ended projects and self study.

**Assessment Methods**

The Assessment would include Theory examination of 75 Marks, Internal Assessment of 25 marks will include 10 marks for practical exam, 10 marks for class tests/assignments, and 5 marks for attendance. There shall be 4 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr. for Tutorials (per group).

**Keywords**

Descriptive Statistics, Central Tendency, Dispersion, Skewness, Kurtosis, Moments, Correlation.

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.1: AUDITING AND CORPORATE GOVERNANCE**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To provide knowledge of corporate governance and auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

**Course Learning Outcome**

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

- CO1: differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.
- CO2: understand the concept of corporate governance in organisations and its essence for management.
- CO3: provide and assimilate information leading to failure of organisation and corporate scams.
- CO4: comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.
- CO5: recognise the essence of ethics in business.

**Course Contents****Unit I: Auditing**

Basic Principles and Techniques of Auditing; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Role of Auditors in corporate governance; Peer review and Independent review of Audit; Public Company Accounting Oversight Board (PCAOB); National Financial Reporting Authority (NFRA).

**Unit II: Corporate Governance**

Corporate Governance: Meaning, significance and principles, Management and corporate governance,; Theories and Models of corporate governance; Board structure and Independent director, board committees and their functions; shareholder activism and, proxy advisory firms., role of rating agencies Whistle blowing, , Class Action

**Unit III: Major Corporate Governance Failures and International Codes**

BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen, Worldwide (USA), Vivendi (France), Satyam Computer Services Ltd, Lehman Brothers, Kingfisher Airlines, PNB Heist and IL&FS Group Crisis; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance: Sir

Adrian Cadbury Committee 1992 (UK), OECD Principles of Corporate Governance and Sarbanes Oxley (SOX) Act, 2002 (USA).

#### **Unit IV: Corporate Governance Framework in India**

Initiatives and reforms- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and UdayKotak Committee (2017).

Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015.

Corporate Governance in public sector, banking, non- banking financial institutions.

#### **Unit V: Business Ethics and Corporate Social Responsibility (CSR)**

Business Ethics and Values; Importance of Ethics; Corporate Governance and Ethics; Ethical theories; Code of Ethics and ethics committee.

Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.

#### **References**

- Kumar A., Gupta L. and R.J. Arora, Auditing and Corporate Governance, (2016), Taxmann Pvt Ltd.
- Sharma, J.P.(2016), Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi
- Tricker, Bob.(2015) Corporate Governance-Principles, Policies, and Practice (Indian Edition). Oxford University Press, New Delhi.

#### **Additional Resources**

- Gupta, Kamal and Ashok Arora, (2015) Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
- Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.
- Mallin, Christine A.(2018), Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
- Rani, Geeta D., and R.K. Mishra, (2017) Corporate Governance- Theory and Practice, Excel Books, New Delhi.

**Note: Latest edition of readings may be used**

#### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject corporate governance and auditing. It includes lectures through presentations of corporate scams, expert lectures, case study approach is widely followed , role plays , seminars ,

tutorials , project- based learning. Higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

**Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

**Keywords**

Corporate Governance, Business Ethics and Corporate Social Responsibility (CSR), Auditing

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.2: GOODS & SERVICES TAX (GST) AND CUSTOMS LAW**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

**Course Learning Outcomes**

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

- CO1: connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.
- CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.
- CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.
- CO4: understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.
- CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

**Course Contents****Unit 1: Introduction**

Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST ( SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

**Unit 2: Levy and collection of GST**

Taxable event- “Supply” of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

**Unit 3: Input Tax Credit**

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.

#### **Unit 4: Procedures and Special Provisions under GST**

Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeals.

#### **Unit 5: Customs Law**

Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

#### **References**

- Ahuja, Girish, Gupta Ravi, *GST & Customs Law*.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press.
- Bansal, K. M., *GST & Customs Law*, Taxmann Publication.
- Gupta, S.S. , *GST- How to meet your obligations (April 2017)*, Taxmann Publications
- Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
- Sahi, Shilpi. *Concept Building Approach to Goods & Service Tax, & Customs Laws*. Cengage
- Singhania V. K , *GST & Customs Lax*, Taxmann Publication.
- Sisodia Pushpendra, *GST Law*, Bharat Law House.

#### **Additional Resources**

- *The Central Goods and Services Tax, 2017*
- *The Constitution (One hundred and First Amendment) Act, 2016*
- *The Goods and Services Tax (Compensation to States), 2017*
- *The Integrated Goods and Services Tax, 2017*
- *The Union Territory Goods and Services Tax, 2017*
- *Vastu and Sevakar Vidhan*, by Government of India

**Note: Latest edition of readings may be used**

#### **Teaching Learning Process**



The teaching learning process would include classroom lectures to introduce students to the provisions of GST and customs law. This would be supplemented by case studies to enable an understanding of the practical aspects of GST and customs law. In addition, class presentations and class discussion to be included in the teaching learning process.

### **Assessment Methods**

The assessment methods would include end semester examination and assignments. Further, class tests may be conducted to gauge the understanding of students regarding GST and customs and application of relevant tax provisions.

### **Keywords**

State Compensation Cess, Job Work Way Bill, Inter State Spply, IGST, SGST, UTGST, CGST, GST Network

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.3(a): FUNDAMENTALS OF INVESTMENT**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis, valuation and investor protection.

**Course Learning Outcomes**

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

CO1: explain investment environment and concept of return & risk.

CO2: understand bond valuation & role of credit rating agencies.

CO3: examine equity approaches.

CO4: analyze two securities portfolio using Harry Markowitz model, Calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.

CO5: evaluate investors protection framework

**Course Contents****Unit-I: The Investment Environment**

The investment decision process. Types of Investment-Commodities, Real Estate and Financial Assets. The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information. Return and Risk: Concept, Calculation, Trade off between return and risk, Impact of taxes and inflation on return.

**Unit-II: Bond Analysis**

Bond Fundamentals, Estimating bond yields, Bond Valuation & Malkiel Theorems, bond risks and credit rating.

**Unit-III: Approaches to Equity Analysis**

Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Valuation of Equity Shares using Dividend Discount model and P/E ratio model.

**Unit-IV: Portfolio Analysis and Financial Derivatives**

Harry Markowitz model of Portfolio Analysis and Diversification, CAPM model. Portfolio Risk and Return, Mutual Funds, overview of Financial Derivatives-Forwards, Future & Options.

**Unit-V: Investor Protection**

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

**Practical**

Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes.

**References**

- Jones, C.P., *Investment Analysis and Management*. Wiley.
- Mayo., *An Introduction to Investment*. Cengage Learning.
- Rustagi, R.P., *Investment Management*. Sultan Chand, New Delhi.
- Sharma, S.K. and Kaur, Gurmeet, *Fundamentals of Investments*, Sultan Chand & Sons.

- Singh, Y.P. “*Fundamentals of Investment Management*”. Galgotia Publications
- Tripathi, Vanita (2019), *Fundamentals of Investments*. Taxmann. Publications.

**Additional Resources:**

- *Videos of Eugene Fama on the history of Finance.*
- Vohra, N.D., and Bagri, *Future and Options*. McGraw Hill Publishing

**Note: The latest edition of text books may be used.**

**Teaching Learning Process**

As the course is designed to familiarize the students with different investment alternatives, introduce them to the framework of their analysis, valuation and investor protection the teaching learning process will be based on lectures, seminars, workshops, project work and cases studies

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

**Keywords**

Investments, Bonds, Equity, Portfolio, Diversification, Investor Protection, Financial Derivatives.

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.3(b): COMPENSATION MANAGEMENT**

**Duration: 3 Hours****Marks: 100****Credits: 6****Course Objective**

To acquaint students with various aspects of compensation management while meeting its three aims of attracting, motivating and retaining employees.

**Course Learning Outcomes**

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

- CO1: acquaint with basic legal framework envisaged under the statutes for compensation and welfare of employees in different modes.
- CO2: identify the internal and external environmental factors that have an impact on pay structure of an organisation.
- CO3: understand the various principles involved and premise of the grant of bonus, wages, and minimum wages to workers.
- CO4: understand international compensation rules to meet requirement of overseas workforce.
- CO5: know various compensation laws to meet employee satisfaction.

**Course Contents****Unit I: Introduction to Compensation Management**

Concept and principles; Consequences of pay dissatisfaction; Job grading, broad banding and job design.

**Unit II: Foundations of Compensation**

Theories of compensation; Executive compensation; Challenges of compensation design; Developing strategic compensation alternatives; Compensation policies in India.

**Unit III: Components of Compensation**

Basic pay, dearness allowance, fringe benefits, incentive wage plans (individual, group, organisation wide), employee stock ownership, retirements benefits– (pension, gratuity, provident fund); Impact of collective bargaining and negotiation skills on compensation.

**Unit IV: International Compensation Management**

Types of overseas employment, kinds of overseas workforce, components of expatriate compensation, approaches to international compensation.

**Unit V: Compensation Laws**

**I. Wages and bonus:** The Payment of Wages Act, 1936; The Minimum Wages Act, 1948; The Payment of Bonus Act, 1965.

**II. Social security:** The Workmen's Compensation Act, 1923; The Employees' State Insurance Act, 1948; The Employees' Provident Funds & Miscellaneous Provisions Act, 1952; The Maternity Benefit Act, 1961; The Employees' Family Pension Scheme, 1995.

**References**

- Armstrong, M. And Murlis, H. *Reward Management*. Kogan Page.
- Chhabra T. N. and Rastogi, S. *Compensation Management*. Sun India
- Dunn, J. D. and Stephens, E. C. *Management of Personnel*. Mcgraw, NY
- Dwivedi, R.S. *Managing Human Resources*. Galgotias publishing house.
- Milkovich, G. T. & Newman, J. M. *Compensation*. Irvin.

- Venkataraman, C.S and Srivastava, B. K. *Personnel Management & Human Resources*. Tata Mc Graw Hill.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords**

Compensation Theories, Wages and Bonus, Expatriate Compensation, Compensation Laws, Fringe Benefits, Collective Bargaining.

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.3(c): BUSINESS TAX PROCEDURE AND MANAGEMENT**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To provide knowledge of provisions pertaining to income tax procedures with a view to equip students with effective tax management skills.

**Course Learning Outcomes**

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

- CO1: know the schedule for the payment of tax in advance, understand the provisions for deduction of tax at source and compute the tax interest and fee payable to / by government.
- CO2: understand the procedure of assessment and filing of appeals.
- CO3: know penalties for offences related to income tax, provisions relating to undisclosed income, and provisions of search and seizure.
- CO4: understand the concept of GAAR and conditions for levy of Securities Transaction Tax.
- CO5: know Information Technology network of Income Tax Department and learn about various Income Tax authorities and their powers.

**Course content****Unit 1**

Advance payment of Tax; Tax deduction/collection at source; Documentation, returns, Certificates Interest payable by assessee/government; Collection and recovery of Tax

**Unit 2**

Assessment, re-assessment, rectification of mistakes; Appeals and revisions; Preparation and filing of appeals with appellate authorities; Drafting of appeal; statement of facts and statement of law

**Unit 3**

Penalties and Prosecutions: Provisions relating to undisclosed income/ investment (Sections 68,69A,69B,69C,69D); Settlement Commission; Search, seizure and survey

**Unit 4**

Transactions with persons located in notified jurisdictional area; General anti-avoidance rule; Tax clearance certificate; Securities transaction tax

### **Unit 5**

Information Technology and Tax administration; Income Tax authorities; TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network)

### **References**

- Ahuja, Girish., and Gupta. Ravi. *Systematic Approach to Income Tax*. Bharat Law House. Delhi.
- Ahuja. Girish. and Gupta. Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
- Bajpai. Om Shanker. *Search. Seizure and Survey*. Taxmann Publications Pvt. Ltd., New Delhi.
- Singhanian. Vinod K. and Singhanian. Monica. *Corporate Tax planning*. Taxmann Publications Pvt. Ltd., New Delhi.

### **Additional Sources**

- *Current Tax Reporter*. Jodhpur
- *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
- *Corporate Professionals Today*. Taxman. New Delhi.

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

### **Teaching Learning Processes**

The teaching learning process would include classroom lectures to introduce students to the provisions pertaining to income tax procedures. This would be supplemented by case studies to enable an understanding of the application of these procedures. In addition, class presentations and class discussion to be included in the teaching learning process.

### **Assessment Methods**

The assessment methods would include end semester examination and assignments. Further, class tests may be conducted to gauge the understanding of students regarding business tax procedures and their application.

### **Keywords**

Advance Tax, Tax Collection At Source, Interest, Recovery, STT, Assessment, Appeals, Income Escaping Tax.

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.3(d): CONSUMER AFFAIRS & CUSTOMER CARE**

**Duration: 3 Hrs.****Marks: 100****Credits: 6**

### **Course Objective**

This paper seeks to familiarize the students with their rights and responsibilities as a consumer within the social and legal framework of protecting the consumers in India. It also provides an understanding of the mechanism available for address of consumer complaints and the role played by different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

### **Course Learning Outcomes**

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

- CO1: understand the importance of consumer buying process and to identify the ethical and legal issues in advertisements and in packaging.
- CO2: learn how to pursue the consumer rights under consumer protection act 1986.
- CO3: understand the procedure of filing a complaint.
- CO4: analyse the role of industry regulators in consumer protection.
- CO5: comprehend the hearings, enquiry and appeal provisions.

### **Course Contents**

#### **Unit I Introduction**

**Experiencing and Voicing Dissatisfaction:** Concept of Consumer, Consumer buying process and Post-Purchase behaviour, Factors affecting voicing of consumer grievances, Alternatives available to Dissatisfied Consumers: Private action and Public Action; Conciliation and Intermediation for out-of-court Redressal.

**Consumer and Markets:** Nature of markets: online and offline, urban and rural; Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, Grey Market, GST, ethical and legal aspects of misleading advertisements and deceptive packaging; Concept of Consumerism, Consumer Organisations: Formation, functioning, and their role in consumer protection. Recent Developments in consumer protection in India.

#### **Unit II The Consumer Protection Act (CPA), 1986**

**Objectives and Basic Concepts:** Consumer rights and UN Guidelines on consumer protection, Consumer, goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.



**Organisational set-up under the Consumer Protection Act:** Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

### **Unit III: Grievance Redressal Mechanism under the CPA, 1986**

**Filing and handling of Complaints:** Who can file a complaint; Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases; Relief/Remedy available; Temporary Injunction; Enforcement of order; Appeal; Frivolous and vexatious complaints; Offences and penalties.

**Leading Cases decided under Consumer Protection law by Supreme Court/National Commission:** Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity Supply; Telecommunication; Education; Defective Products; Unfair Trade Practices.

### **Unit IV: Consumer Protection in India**

**Quality and Standardisation:** Voluntary and Mandatory standards; Indian Standards Mark (ISI), Ag-mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016; ISO 10000 suite.

### **Industry Regulators and Consumer Complaint Redressal Mechanism**

Banking Ombudsman; Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority.

### **Unit V: Competition Act, 2002**

Objectives and basic concepts: Consumer, goods, service; Prohibition of anti-competitive agreements; Prohibition of Abuse of Dominant Position; Regulation of Combination; Composition and Powers of Competition Commission of India, Complaints and Procedures For Investigation, Hearings and Enquiry and Appeal Provisions.

Note: Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified

## **References**

- Aggarwal V. K. (2018) *Consumer Protection: Law and Practice*, Bharat Law House, Delhi
- Kapoor Sheetal, (2019) *Consumer Affairs and Customer Care, 2nd Edition*, Galgotia Publishing Company
- Rajya Laxmi Rao, (2012) *Consumer is King, 3rd Ed.* Universal Law Publishing Company
- Sharma, Deepa, (2011) *Consumer Protection and Grievance-Redress in India (LAP LAMBERT, Germany)*

## **Additional Resources**

- Choudhary, R. N. (2005) *Consumer Protection: Law and Practice. 5th Ed.* Bharat Law House, Delhi.
- *Consumer Voice Magazine*

- *The Bureau of Indian Standards, 2016*
- *The Competition Act, 2002*
- *The Consumer Protection Act, 1986*
- *The Food Safety and Standards Act, 2005*
- E-books :- [www.consumereducation.in](http://www.consumereducation.in)
- Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
- [www.bis.org](http://www.bis.org)
- [www.delhistatecommission.nic.in](http://www.delhistatecommission.nic.in)
- [www.ncdr.nic.in](http://www.ncdr.nic.in)

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

All the relevant cases and updated important judgements alongwith e-resources shall be used in lectures to explain the different concepts on the Consumer Protection Act, 1986, method of filing a complaint, provisions of the Consumer Protection Act, 1986.

### **Assessment Methods**

Presentation/project, Tests, quizzes and role playing techniques may be used.

### **Keywords**

Consumer Affairs, Customer Care

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.4(a): FINANCIAL REPORTING AND ANALYSIS**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

This develops an ability to understand, analyze and interpret the basic framework of financial reporting.

**Course Learning Outcomes**

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

- CO1: describe the conceptual framework of financial reporting have an understanding the components of financial statements
- CO2: identify major disclosures to be made in the annual report by the listed companies
- CO: explain techniques of analysis of financial statements
- CO4: analyze and interpret financial statements of companies using the case study method
- CO5: gain understanding of emerging areas in financial reporting - Accounting for E-commerce business, value added statements and Integrated Reporting

**Course Contents****Unit-1: Introduction**

Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting, Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Ind AS) relevant to the financial statements

**Unit-2: Disclosures**

Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website

**Unit-3: Analysis of Financial Statements – Techniques**

Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.

**Unit-4: Analysis of Financial Statements – A Case Study**

Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet,  
Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis

**Unit-5: Emerging Trends in Reporting**

Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies

Integrated Reporting – Meaning, Purpose, Salient features of framework, the Capitals and Value creation

Value Added Statement

**References**

- Bhattacharya, K Ashish. *Corporate Financial Reporting and analysis*. PHI learning, Delhi.
- Gupta, Ambrish, *Financial Accounting for Management: An Analytical Perspective*, Pearson Education, Delhi.
- Lal, Jawahar & Sucheta, Gauba, *Financial Reporting and Analysis*. Himalaya Publishing House, Mumbai.
- Sapra, Ritu, Kaur, Kamaldeep & Chawla Kanika. *Financial Reporting and Analysis*. Wisdom Publications, Delhi.

**Additional Resources**

- George J. Benston et. Al, *World Financial Reporting*, Oxford University Press.
- Gibson, C. H., *Financial reporting and analysis*. Nelson Education.
- Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. *Financial Reporting and Analysis*. McGraw Hill Education
- R.K. Mautz and William G. May, *Financial Disclosure in a Competitive Economy*, Financial Executive Research Foundation, USA.

Websites /Journals as recommended in the class.

**Notes: Latest Accounting Standards to be followed****Teaching Learning Process**

The teaching learning process would include classroom lectures to be supplemented by case studies. In addition, class presentations and class discussion to be included.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

**Keywords**

Ratio Analysis, Financial Disclosures, Integrated Reporting, Reporting for E commerce business

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.4(b): BANKING & INSURANCE**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To impart knowledge about the basic principles of the banking and insurance.

**Course Learning Outcomes**

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

- CO1: understand the meaning and scope of Banking with functions of Banks and their role into banking
- CO2: familiarize with regard to operations of Banking and various services and benefits.
- CO3: develop insights on lending operations of banking and causes of NPA into banking sector.
- CO4: acquaint with the concept of Insurance through functions and fundamental principles of Insurance.
- CO5; understand the types of Insurance and Regulatory framework of Insurance.

**Unit I: Origin of Banking**

Definition and function of banks, banker and customer relationship, general and special types of customers.

Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.

**Unit II: Operations of Banking**

Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), Epayments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines.

**Unit III: Loans and Advances**

Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and its Computation; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes, computation, assessment and Impact of NPAs on Banking Sector, Insolvency and Bankruptcy Code 2016; objectives & features.

**Unit IV: Concept of Insurance**

Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: features, objectives, methods; Bancassurance: features, merits.

**Unit V: Life and Non-Life Insurance**

Types of Insurance, Life and Non Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Misselling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialisation of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations.

### References

- Mishra, M.N. *Principles and Practices of Insurance*. Sultan Chand and Sons
- Suneja, H.R. *Practical and Law of Banking*. Himalaya Publishing House

### Additional Resources:

- Gupta, P.K. *Insurance and Risk Management*. Himalaya Publishing House
- Agarwal, O.P. *Banking and Insurance*. Himalaya Publishing House
- Jr.Black, Kenneth & Jr. Skipper, Harold. *Life and Health Insurance*. Pearson Education
- Vaughan, E.J. and Vaughan, T. *Fundamentals of Risk and Insurance*. Wiley & Sons

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

### Teaching Learning Process

As the course is designed To impart knowledge about the basic principles of the banking and insurance, the teaching learning process will be based on lectures, seminars, workshops, project work and cases studies

### Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination.

### Keywords

Banking, Insurance, Bank Deposits, Types of Banks, NPA's, Life and Non-Life Insurance, Regulatory Framework of Insurance.

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.4(c): PROJECT MANAGEMENT AND TECHNIQUES**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To enable the students to evolve a suitable framework for the preparation, appraisal, monitoring and control of industrial projects.

**Course Learning Outcomes**

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

- CO1: explain the concept and attributes of projects, project management system, process and its principles
- CO2: perform technical feasibility, marketing feasibility and commercial viability using NPV, and further to understand tax and legal aspects of a project.
- CO3: analyse project appraisal in public & private sector and estimate shadow prices and social discount rate.
- CO4: examine project risk and performance assessment.
- CO5: evaluate project management techniques using case studies.

**Course Contents****Unit I: Introduction**

Concept and attributes of Project, Identification of Investment opportunities, Project life cycle, Role of Project Manager, Project Management Information System, Project Management Process and Principles, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis. Project Planning, Monitoring and Control of Investment Projects. Pre-Feasibility study.

**Unit II: Project Preparation**

Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

**Unit III: Project Appraisal**

Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate

**Unit VI: Project Risk and Performance Assessment**

Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

**Unit V: Issues in Project Planning and Management, Techniques & Case Studies**

Cost and Time Management issues in Project Planning and Management. Techniques (PERT & CPM). Two Case Studies in Project Management

**References**

- Chandra. Prasanna. *Project Preparation, Appraisal and Implementation*. Tara McGraw Hill.

- Gido, Jack,. And Clements, James P. *Project Management*. Cengage Learning.
- Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. *Project Management: The Managerial Process*. McGraw Hill Education.

#### **Additional Resources**

- Barker, Stephen.and Cole, Rob. *Brilliant Project Management*, Pearson.
- Kharua, Sitangshu. *Project Management and Appraisal*. Oxford Press University.

**Note: Latest Editions of the text books may be used.**

#### **Teaching Learning Process**

As the course is designed to enable the students to evolve a suitable framework for the preparation, appraisal, monitoring and control of industrial projects, the teaching learning process will be based on lectures/seminars and project work.

#### **Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

#### **Keywords**

Project Management, Project Techniques, Project Appraisal, Project Risk, Project Report



**B.Com. (Hons.): Semester**  
**Paper BCH 6.4(d): INTERNATIONAL BUSINESS**

**Duration: 3 Hours****Marks: 100****Credits: 6****Course Objective**

This course aims to introduce students to the international business, trading and financial environment. Students are also expected to understand the basic features of the foreign exchange market and types of exchange rates. The course also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.

**Course learning outcomes**

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

- CO1: understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.
- CO2: analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components.
- CO3: understand the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF and World Bank.
- CO4: familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants.
- CO5: critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

**Course Contents****Unit I**

**Introduction to International Business:** Globalization and its growing importance in the world economy; Impact of Globalization; International business contrasted with domestic businesses – complexities of international business; Internationalization stages and orientations; Modes of entry into International businesses.

**International Business Environment:** Economic, demographic, cultural and political-legal environment

**Unit 2**

**International Trade:** Theories of International trade - Absolute advantage theory, Comparative advantage theory, Factor proportion theory and Leontief paradox, Product life cycle theory, National competitive advantage theory; Tariff and Non-Tariff Barriers.

**BOP-** Balance of payment account and its components

### Unit 3

**Regional Economic Integration:** Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC; Cost and benefits of regional economic integration.

**International Economic Organisations:** WTO, UNCTAD, World Bank and IMF

### Unit 4

**International Financial Environment:** Foreign exchange markets, Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation; Types of exchange rate systems – fixed and floating, soft peg, crawling peg, free float, managed float; Foreign exchange risk and exposure

**Exchange rate Determination:** Types of Exchange rates, Factors affecting exchange rate- relative inflation rates, interest rates, relative interest rates, relative income levels, government controls, expectations.

### Unit 5

**Foreign Direct Investment:** Types of FDI - Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI

**Developments and Issues in International Business:** Outsourcing and its potential for India; International Business & Ecological considerations.

## References

- Bennett, Roger. *International Business*, Delhi: Pearson
- Charles, W L Hill and Jain, Arun Kumar, *International Business*, New Delhi: Tata McGraw Hill
- Daniels John. D. Lee H. Radenbaugh and David P Sullivan. *International Business*, Pearson Education.
- Griffin, Ricky W and Michael W Pustay- *International Business-A Managerial Perspective* Prentice Hall
- Michael R. Czinkota, et al. *International Business*. Fortforth. The Dryden Press.
- Menipaz, E., Menipaz A. and Tripathi S.S. *International Business : Theory and Practice*. New Delhi. Sage Publications India Pvt. Ltd.

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

### **Additional Resources**

- *Economic Survey, various issues*
- *RBI Report on Currency & Finance, various issues.*
- *UNCTAD Reports*
- *Websites: RBI, IMF, WORLD BANK, WTO.*
- *WTO Annual report, various reports*

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

It is recommended that the pedagogy should be a combination of classroom lectures, case studies, presentations and class discussion.

### **Assessment Methods**

Students should be assessed on the basis of a continuous evaluation system consisting of class participation, assignments, class tests and end semester exam.

### **Keywords**

Globalization, International Business Environment, International Trade, Balance of payments, Regional Economic Integration, WTO, IMF.

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.4(e): INDUSTRIAL RELATIONS AND LABOUR LAWS**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

**Course Learning Outcomes**

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

CO1: understand evolution of industrial relations and its significance in managerial world.

CO2: imbibe how to interact, negotiate and transact with trade unions.

CO3: acquaint with the basic framework of collective bargaining and workers' participation.

CO4: design and understand the discipline measures and address grievance mechanisms.

CO5: understand the legal structure provided for grievance handling under the Industrial Disputes Act 1947.

**Course Contents****Unit I: Industrial Relations (IR)**

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR. Concept of GIG Economy and ramifications for industrial relations.

**Unit II: Trade Union**

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926

**Unit III: Collective Bargaining and Workers' Participation in Management**

Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining

Workers' Participation in Management: Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing

### **Unit IV: Discipline and Grievance Redressal**

Discipline: Causes of indiscipline, Maintenance of discipline. Misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946

### **Unit V: Labour Laws**

The Industrial Disputes Act, 1947: Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure The Factories Act, 1948: Origin, Growth and Objectives , Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages

### **References**

- Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, *“Elements of Industrial Law”*. Sultan Chand & Sons Pvt. Ltd.
- Katz, Harry., Kochan, Thomas A., & Colvin, A. J.S. (2007) *An Introduction to Collective Bargaining and Industrial Relations*, McGraw Hill Companies.
- Padhi, P K, (2017), *Industrial Relations*, Prentice Hall India
- Sharma, J.P. (2018), *Simplified Approach to Labour Laws*. Bharat Law House (P) Ltd.
- Venkat Ratnam, (2018) *C.S. Industrial Relations: Text and Cases*, Oxford University Press, Delhi.

### **Additional Resources**

- Farnham., and Limlott, J. (1993) *Understanding Industrial Relations* Cassell.
- Salamon, M. (2001), *Industrial Relations: Theory & practice*. Pearson higher Education.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

The Industrial Disputes Act, 1947, The Factories Act, 1948, Discipline and Grievance Redressal

**B.Com. (Hons.): Semester-I**  
**Paper BCH 1.4(a): BASICS OF ACCOUNTING**

**Duration: 3Hrs.****Marks: 100****Credits: 6****Course Objective**

This course provides students a firm foundation in basic accounting concepts and methodology and also acquaints them with the changes taking place in the preparation and presentation of financial statements in accordance to the applicable accounting standards and relevant Acts.

**Course Learning Outcomes**

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

- CO1: gain an understanding of theoretical framework of accounting
- CO2: explain the concept of accounting equation and accounting process
- CO3: develop understanding of depreciation and inventory
- CO4: understand financial statements of a company
- CO5: state the meaning, objectives and significance of different types of ratios.

**Course Contents****UNIT 1: Introduction to Accounting**

Accounting- concept, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information, Basic Accounting Terms- Business Transaction, Capital, Drawings. Liabilities (Non-Current and Current). Assets (Non-Current, Current); Fixed assets (Tangible and Intangible), Expenditure (Capital and Revenue), Expense, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Accounting Concepts, Principles and Conventions, Introduction to financial accounting standards, System of Accounting. Basis of Accounting: cash basis and accrual basis

**UNIT 2: Concepts Related to Income Determination**

Voucher and Transactions: Source documents and Vouchers, Rules of Debit and Credit. Recording of Transactions: Books of Original Entry- Journal, Special Purpose books: Cash Book: Simple, cash book with bank column and petty cashbook (simple practical problems), Purchases book, Sales book, Purchases return book, Sales return book (theory only), Bank Reconciliation Statement: Need and preparation, Trial balance: Objectives and preparation, preparation of trading, profit & loss account and Balance sheet of sole proprietorship concerns.

**UNIT 3: Business Income**

Depreciation: Concept, Features, Causes, factors affecting depreciation. Other similar terms: Depletion and Amortisation. Methods of Depreciation: Straight Line Method (SLM) Written Down Value Method (WDV) (Excluding change of method), Difference between SLM and WDV; Advantages of SLM and WDV

Inventory Valuation: Meaning, Significance of inventory Valuation, Inventory record systems: Periodic and perpetual, Methods: FIFO, LIFO and Weighted Average

#### **UNIT 4: Financial Statements of companies**

Understanding and reading financial statement of companies

#### **UNIT 5: Financial Statement Analysis**

Objectives, importance and limitations, Accounting Ratios: Meaning, Objectives, classification and computation. (Simple numerical only)

### **References**

- Grewal, T S. *Introduction to Accounting*. S Chand and Company, New Delhi.
- Monga, J R. *Basic Corporate Accounting*. Mayur Publication, New Delhi.
- Monga, J R. *Basic Financial Accounting*. Mayur Publication, New Delhi.
- Sehgal, Ashok & Deepak Sehgal. *Fundamentals of Financial Accounting*. Taxmann, New Delhi.

### **Additional Resources**

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

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

Theory/ numerical with examples

### **Assessment Tasks**

Class participation, Presentation, Practical's, Viva/ test, End Semester Exam

### **Keywords**

Accounting Process, Trial Balance, Trading & Profit and Loss Account, Depreciation, Accounting, Ratios





**B.Com. (Hons.): Semester-I**  
**Paper BCH 1.4(b): BUSINESS ORGANISATION AND MANAGEMENT**

**Duration: 3Hrs****Marks: 100****Credits: 6****Course Objective**

The course aims to familiarize the non-commerce students with the world of business organisation and management.

**Course Learning Outcomes**

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

CO1: learn business activities to compete in competitive world.

CO2: understand entrepreneurship from local to international perspective.

CO3: evaluate the application of functional areas of business activity.

CO4: analyze decision making and communication.

CO5: evaluate the impact of legal, social, and economic environment on business.

**Course Contents****Unit I: Introduction to Organisations & Management**

Meaning and pervasiveness of organisations; Range of business activities; Meaning and importance of management in organisations; Perspectives on experiencing business- Consumer's point of view-app-based, web-based and in-store commerce; Producer's point of view- thinking end-to-end, from farm to fork, from the ultimate source of supply to the consumer, supply chain and distribution channels; Careers in business ownership and management point of view-thinking domains (functions) and verticals (industries).

**Unit II: Entrepreneurship: Founding the Business**

Entrepreneur-Entrepreneurship-Enterprise; Process of entrepreneurship; Entrepreneurs as the persons behind businesses; Stories of local, national and international businesspersons.

**Unit III: Organisation of Business**

Ownership forms- proprietary and corporate; Unorganized (informal enterprises) versus organized (registered/incorporated enterprises); Business families and family business, multinational businesses; Domains/functions of business- an overview-reinforcing career options- of production & operations, marketing, accounting, finance and HR.

**Unit IV: Management of Business**

Overview of functions of management and managerial roles in business; Managerial levels, skills/competencies; Decision-making techniques; Motivation; Leadership and Communication – exemplary practices in developing people as individuals and teams.

**Unit V: Context of Business**

Interface between business, government, society and natural environment; Industry analysis; business level strategy formulation.

**Practical**

Project Work

**References**

- Barry, J., Chandler, J., Clark, H., Johnston, R., & Needle, D. (1999). *Organisation and Management: A Critical Text*. Cengage Learning.
- Basu, C. (2017). *Business Organisation and Management*. McGraw Hill Education.
- Burton G. and Thakur, M. *Management Today: Principles and Practice*. New Delhi. Tata McGraw Hill.
- Buskirk, R.H., et al. *Concepts of Business: An Introduction to Business System*. New York. Dryden Press.
- Chhabra, T. N. *Business Organisation and Management*. Sun India Publications. New Delhi.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). *Organisational Behavior: Managing People and Organisations*. Cengage Learning.
- Griffin. *Management Principles and Application*. Cengage Learning.
- Gupta C. B. *Modern Business Organisation*. New Delhi. Mayur Paperbacks.
- Kaul, V. K. (2012). *Business Organisation Management*. Pearson Education .
- Koontz, H., & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. Paperback.
- Singh, B. P., & Singh, A. K. *Essentials of Management*. New Delhi. Excel Books Pvt. Ltd.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

Learning through analysis and discussion of case studies and active participation in experiential exercises and simulations.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords**

App-Based Commerce, Family Business, Decision Making Techniques, Motivation, Leadership, Industry Analysis.

**B.Com. (Hons.): Semester-II**  
**Paper BCH 2.4(a): ENTREPRENEURSHIP**

**Duration: 3Hrs****Marks: 100****Credits: 6****Course Objective**

The course aims at imparting basic knowledge on entrepreneurship and new enterprise creation so as to provide an opportunity to students to opt for entrepreneurship as an alternative career option as well as provide opportunity towards greater exposure to entrepreneurial process through hands-on training.

**Course Learning Outcomes**

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

CO1: understand entrepreneurship as volition in context of India.

CO2: gather knowledge and ideas on the existing support system for entrepreneurial orientation.

CO3: understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.

CO4: understand requirements of post-enterprise creation for effective operation of the business.

CO5: gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.

**Course Contents****Unit I: Introduction**

Entrepreneurship- meaning and importance, entrepreneurship in Indian context, entrepreneurship as a creative solution provider, meaning of various terms related to entrepreneurship- intrapreneurship, social entrepreneurship, net entrepreneurship, technopreneurship.

**Unit II: Entrepreneurial Eco-System**

Socio-economic support system for entrepreneurship; Public and private system of stimulation; Role of development institutes, availability of finance, marketing, technology and project related assistance; Role of trade associations and self-help groups for promotion of entrepreneurship; Types of business entities- micro, small and medium enterprises, role of MSME sector in Indian economy family businesses in India; Conflicts in family business; Startup Action Plan; Make in India initiative.

**Unit III: Enterprise Formation Process**

Understanding and analyzing business opportunities, market demand analysis, project feasibility study; preparation of business plan; Start ups and basic start ups problems, sources of financing business start ups; Cases of Indian start ups (practical knowledge on preparation of business plan/project report shall be imparted).

**Unit IV: Managerial Aspects of Business**

Managing finance- preparation of operating/cost budget, cash budget; Understanding management of short term and long term capital; Human resource planning; Contract

management; Understanding marketing methods; Understanding of GST and other tax compliances.

### **Unit V: Managing Growth**

Business growth strategies specific to small enterprises; Enterprise life cycle and various growth strategies; Business collaboration and outsourcing of resources; Network management; Succession planning for sustenance.

### **Practical**

Visit to new enterprise for securing ideas and knowledge on enterprise creation process and effecting an interaction with the entrepreneur is an essential requirement for learners for ensuring the propensity of entrepreneurial orientation among the students.

### **References**

- Brandt, S. C. *Entrepreneurship: The Ten Commandments for Building a Growth Company*. MacMillan Business Books.
- Holt, D. H. *Entrepreneurship: New Venture Creation*. New Delhi: Prentice Hall of India.
- Panda, S. C. *Entrepreneurship Development*. New Delhi: Anmol Publications.
- Taneja, S., & Gupta, S. L. *Entrepreneurship Development-New Venture creation*. New Delhi: Galgotia Publishing House.

### **Additional Resources**

- Dollinger, M. J. *Entrepreneurship: Strategies and Resources*. Illinois: Irwin.
- Vasper, K. H. *New Venture Strategies (Revised Edition)*. New Jersey: Prentice-Hall.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

Direct interactive class room teaching method for ensuring learning objectives is suggested in this course.

### **Assessment Methods**

Class tests, Assignments based evaluation on various entrepreneurial opportunities, Class participation, Presentations, End-semester examination

### **Keywords**

Intrapreneurship, Technopreneurship, Basic Start Ups, Enterprise Life Cycle, Social Entrepreneurship, Family Business, GST.

**B.Com. (Hons.): Semester-II**  
**Paper BCH 2.4(b): FINANCE FOR NON-FINANCE EXECUTIVES**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To familiarize non-finance executives with the basic concepts of finance.

**Course Learning Outcomes**

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

- CO1: understand the overview of finance, concept of time value of money as well as concept of risk & return
- CO2: learn financial analysis with the aid of various financial statements & analyze capital budgeting process and techniques.
- CO3: analyze cost of capital, capital structure and leverage
- CO4: examine dividend & working capital dividend decisions
- CO5: perform valuation of securities

**Course Contents****Unit: I Introduction**

Meaning and importance of Finance. Time Value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of Long term financing and short term financing.

**Unit: II Financial Analysis & Capital Budgeting**

Types of Financial Statements- Income Statement, Balance Sheet, Ratio Analysis: Meaning, Significance and Limitations. Current Ratio, Quick Ratio, Absolute Liquidity Ratio, Debt-Equity Ratio, Interest Coverage Ratio, Inventory Turnover Ratio, Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period, Return on Capital Employed, Earning Per Share, Dividend Per Share.

Capital Budgeting Process, Capital Budgeting Techniques (Pay Back Period, Discounted payback period, NPV, IRR).

**Unit: III Cost of Capital & Capital Structure**

Concept of Cost of Capital and Capital Structure: Cost of Debt Capital, Cost of Preference Share Capital, Equity Share Capital, Weighted Average Cost of Capital (WACC). Meaning of Leverage. Operating Leverage, Financial Leverage, Combined Leverage.

**Unit: IV Dividend Decisions & Working Capital**

Types of Dividends, Dividend policies and factors affecting dividend policies. Concept of Working Capital, its components and Factors affecting working capital requirements. Contemporary issues in Finance

**Unit: V Valuation of Securities**

Types of Risks and Returns. Concept of Valuation, Equity Valuation & Analysis, Bond Valuation & Analysis. Portfolio Analysis

**References**

- Bhargav, B, K, *Finance For Non Finance Managers. Jaiko Publishing House.*
- Chandra, P. *Finance Sense: Finance For Non Finance executives. Tata McGraw Hill.*
- Gabriel Hawawini, Claude Viallet, *Finance For Non Finance Managers, Cengage Delmar Learning India Pvt Ltd.*
- Gene Siciliano ,*Finance for Nonfinancial Managers, (Briefcase Books Series), Tata McGraw Hill*
- Tripathi, Vanita, *Basic Financial Management” Taxmann Publication.*

**Additional Resources**

- Chandra, P. *Financial Management-Theory and Practice., Tata McGraw Hill*
- Tripathi, Vanita, *Fundamentals of Investments. Taxmann Publication.*

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

**Teaching Learning Process**

As the course is designed To familiarize non finance executives with the essentials of finance, the teaching learning process will be based on lectures, project work/field work and cases studies

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work/field work, End Semester Examination

**Keywords**

Time Value of Money, Risk, Return, Financial Statements, Financial Ratio Analysis, Capital Budgeting.

**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.4(a): INVESTING IN STOCK MARKETS**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To equip students with the basic skills required to operate in stock market.

**Course Learning Outcomes**

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

- CO1: learn the basics of investing in stock market, the investment environment as well as risk & return
- CO2: analyze indian securities market including the derivatives market
- CO3: examine EIC framework and conduct fundamental analysis
- CO4: perform technical analysis
- CO5: invest in mutual funds market

**Course Contents****Unit-I: Basics of Investing**

Basics of Investment & Investment Environment. Risk and Return, Instruments of Investment - Equity shares, Preference shares, Bonds and Debentures.

Indian Security Markets: Primary Markets (IPO, FPO, Private placement, Offer for sale), Secondary Markets (cash market and derivative market: Futures and Options) Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information.

Trading in securities: types of orders, using brokerage and analyst recommendations.

**Unit II: Indian Security Markets**

Primary Markets (IPO, FPO, Private placement, Offer for sale), Secondary Markets (cash market and derivative market: Futures and Options) Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information.

Trading in securities: types of orders, using brokerage and analyst recommendations.

**Unit III: Fundamental Analysis**

Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis :Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.

**Unit-IV: Technical Analysis**

Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.

**Unit-V: Investing in Mutual Funds**



Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, and entry load vs. exit load funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset *Value*.

### **References**

- Kumar, Vinod and Nangia, Raj Sethi, *Investing in Stock Markets*, Ane books
- Singh J K , Singh Amit Kumar, *Investing in Stock Markets*, A K Publications, Delhi.
- Tripathi, Vanita and Pawar, Neeti (2019), *Investing in Stock Market*, Taxmann Publications.

### **Additional Resources**

- Aswath, Damodaran, *Investment Validation Tools and Technique for Determining Mutual Funds*, John Wiley & Sons
- Chandra, Prasanna. *Investment Analysis and Portfolio Management*, Tata McGraw Hill
- Gurman and Jochnk, *Fundamentals of Investing*, Pearworth
- Madura, Jeff, *Personal Finance*, Pearson

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

### **Teaching Learning Process**

As the course is designed To equip students with the basic skills required to operate in stock market the teaching learning process will be based on lectures, seminars, workshops, project work and cases studies

### **Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

### **Keywords**

Investments, Indian Securities Market, Primacy Market, Secondary Market, Derivatives market, EIC Framework, Fundamental Analysis.

**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.4(b): HUMAN RESOURCE MANAGEMENT**

**Duration: 3 Hrs****Marks: 100****Credits: 6****Course Objective**

The course aims to sensitize the students with various facets of managing people in the organisations from the stage of acquisition to development and retention and to create an understanding of various policies and practices of human resource management.

**Course Learning Outcomes**

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

- CO1: understand different tools used in forecasting and planning human resource needs.
- CO2: demonstrate the ability to prepare a selection strategy for a specific job.
- CO3: understand the significance of different methods of performance appraisal.
- CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the work force, and comply with the legal framework.
- CO5: understand modern HRM to meet the challenges of changing business environment.

**Course Contents****Unit I: Introduction**

Human resource management—meaning, scope, functions and importance; Role and responsibilities of HR managers; Human resource planning—meaning, objectives, problems of HRP; Job analysis—meaning and process evaluation of factors affecting HRP, methods of data collection; Job description and specification; Job design- concept, factors affecting and methods/techniques.

**Unit II: Recruitment, Selection and Development**

Recruitment—meaning, process and sources (internal and external), factors affecting recruitment; Selection—meaning and process; an introduction to placement, induction, socialization; an overview of training and development; Training need analysis, methods of training, career development; Emerging trends in recruitment, selection, and development.

**Unit III: Performance Appraisal**

Performance appraisal—nature, objectives, process and methods (traditional and modern); Employee counseling; Job changes- transfers, promotions, and separations; Human resource audit.

**Unit IV: Compensation Management and Employee Maintenance**

Job evaluation; Compensation—concept, components—base and supplementary (fringe benefits, performance linked compensation—individual, group, organisation wide); Employee health, safety, welfare and social security (excluding legal provisions); Grievance handling and redressal.

**Unit V: Emerging Issues in HRM**

Emerging horizons posing challenges for HRM in the contemporary business environment- workforce diversity, employee empowerment, downsizing, work- life balance, e- HRM, green-HRM, outsourcing HRM, ethics in HRM (surveillance vs. privacy); International HRM- concept, importance and models; Challenges of international HR managers; Global HR practices.

## References

- Awasthappa, K. *Human Resource Management*. Tata McGraw Hill Education.
- Decenzo, D. A., & Robbins, S. P. (2011). *Fundamentals of Human Resource Management*. India: Wiley.
- Dessler, G. (2017). *Human Resource Management*. Pearson.
- Haldar, U., & Juthika, S. (2012). *Human Resource Management (1<sup>st</sup> edition)*. Oxford University Press.
- Lynton, R., & Pareek, U. *Training for Development*. New Delhi: Vistaar.
- Mejia, L. R., Balkin, D. B., & Cardy, R. L. (2012). *Managing Human Resources (7th edition)*. PHI learning private limited.
- Muller-Camen, M., Croucher, R., & Leigh, S. (2016). *Human Resource Management: A Case Study Approach*. CIPD. Viva Books.
- Pattanayak, B. (2018). *Human Resource Management*. Delhi. Prentice Hall of India.
- Rao, V. *Human Resource Management: Text and Cases*. Excel.
- Rastogi, S. *Management of Human Resources*. Sun India.

**Latest editions of the books may be used.**

## Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

## Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

## Keywords

Human Resource Planning, Job Analysis, Recruitment, Selection, Job Changes, Employee Health, International HRM.

**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.4(c): FUNDAMENTALS OF MARKETING**

**Duration: 3 Hrs****Marks: 100****Credits: 6****Course Objective**

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

**Course Learning Outcomes**

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

CO1: learn the basic concepts and principles of marketing and to develop their conceptual skill to be able to manage marketing operations of a business firm.

CO2: understand the complexities involved in various targeting and positioning decisions.

CO3: take effective decisions for launching new products and to understand the implications of different pricing strategies.

CO4: develop the skills to design the promotion-mix strategies

CO5: familiarize about the current trends in marketing to take proactive measures while taking marketing decisions

**Course Contents****Unit I: Introduction**

Marketing: Meaning, Nature, Scope and Importance; Marketing Philosophies; Marketing Mix; Marketing Environment- Concept and need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors- demographic, economic, natural, technological, politico-legal and socio-cultural.

**Unit II: Consumer behaviour and Market Selection**

Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Segmentation- concept, importance, levels and bases of segmenting consumer markets. Market Targeting- concept and factors affecting the choices for market targeting. Product Positioning- concept and bases. Product differentiation- concept and bases.

**Unit III: Product and Pricing Decisions**

Concept and classification; Levels of Product; Product-mix dimensions; Branding- concept, functions and qualities of good brand name; Packaging and Labeling- concept and functions; Product support services; New product development process. Concept and objectives of pricing decisions; Factors affecting price of a product; Pricing methods; Pricing strategies.

**Unit IV: Distribution and promotion Decisions**

Channels of distribution- meaning and importance; types of distribution channels and their functions; Factors affecting choice of distribution channel; Distribution logistics- concept, importance and major logistics decisions. Wholesaling and retailing. Nature and Importance of

Promotion; Promotion mix concept and distinctive characteristics of advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix decisions.

### **Unit V: Developments in Marketing**

Relationship Marketing; Sustainable Marketing; Rural marketing; Social marketing; Digital marketing; Legal Issues in marketing- The Consumer Protection Act, 1986; Ethical issues in marketing.

### **References**

- Kotler, P., Armstrong, G. and Agnihotri, P. (2018). *Principles of Marketing (17<sup>th</sup> edition)* Pearson Education. Indian edition.
- Sharma, K., & Swati Aggarwal. (2018). *Principles of Marketing*. Taxmann's.
- The Consumer Protection Act, 1986.

### **Additional Resources**

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing (14<sup>th</sup> ed.)*. McGraw Hill.
- Grewal, D. & Levy, M. (2017). *Marketing (5<sup>th</sup> ed.)*. McGraw-Hill Education.

**Note: Latest editions of the books may be used.**

## **Teaching Learning Process**

The teaching learning process includes lectures, case study discussions, individual and group presentations and projects.

## **Assessment Methods**

The assessments methods of the course include class tests, assignments, project evaluations and class presentations.

## **Keywords**

Target Market, Product, Price, Distribution, Promotion, Segmentation, Targeting, Positioning, Branding, Packaging, Labelling, Consumer Behaviour, Marketing Environment

**B.Com. (Hons.): Semester-IV****Paper BCH 4.4(a): INSURANCE & RISK MANAGEMENT****Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To develop an understanding among students about identifying, analyzing and managing various types of risks. Besides the students will be in a position to understand principles of insurance and its usefulness in business along with its regulatory framework.

**Course Learning Outcomes**

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

CO1: understand the Concept of Risk, its types, sources and measurements.

CO2 : learn the Concepts and Principles of Insurance and its operations.

CO3: develop insights into various types of Insurance

CO4: examine the Legal aspects of Insurance contract and Actuaries

CO5: familiarize with the Regulatory Framework of Insurance

**Course Contents****Unit I: Introduction**

Concept of risk, Types of risk, Assessment and Transfer, Sources and Measurement of risk, Risk evaluation and Prediction, Disaster risk management, Risk retention and Transfer

**Unit II: Insurance I**

Concept of insurance, Need for insurance, Principles of utmost good faith, Insurable interest, Indemnity, Economic Function, Proximate cause, Subrogation and Contribution.

**Unit III: Insurance II**

Types of insurance: Life and Non-life insurance; Features, Need and Policies of insurance; Re-insurance and Co-insurance: Features, Objectives and Methods; Bancassurance- features and Merits.

**Unit IV: Insurance & Risk Management**

Legal aspects of insurance contract, Loss Assessment and Loss control, Control of Malpractices and Mis-selling, Exclusion of perils, Actuaries, Computation of insurance premium.

**Unit V: Regulatory Framework of Insurance**

Regulatory Framework of Insurance, IRDA act 1999: objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA, Role of IRDA, Delegation of powers, establishment of Insurance Advisory Committee, powers to make regulations.

**References:**

- *All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India*
- George, E, Rejda, *Principles of Risk Management and Insurance*. Pearson Education
- Gupta. P.K. *Insurance and Risk Management*, Himalaya Publishing House
- Mishra, M.N. *Principles and Practices of Insurance*. Sultan Chand & Sons.
- Vaughan, E.J. and Vaughan, T, *Fundamental of Risk and Insurance*, Wiley & Sons

**Additional Resources**

- Black, K & H. D. Skipper, *Life and Health Insurance*, Pearson Education
- Crane, F. *Insurance Principles and Practices*, John Wiley and Sons, New York
- Dorfman, Marks S. *Introduction to Risk Management and Insurance*, Pearson Education
- 2. Dinsdale, W.A. *Elements of Insurance*. Pitaman
- Hansell, D.S. *Elements of Insurance*, Macdonald Evans

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

**Teaching Learning Process**

As the course is designed to develop an understanding among students about identifying, analyzing and managing various types of risks, the teaching learning process will be based on lectures, project work and cases studies

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

**Keywords**

Risk Management, Insurance, Bancassurance, Actuaries, Insurance Premium, Regulatory Framework Of Insurance

**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.4(b): PROJECT MANAGEMENT & TECHNIQUES**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To enable the students to evolve a suitable framework for the preparation, appraisal, monitoring and control of industrial projects.

**Course Learning Outcomes**

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

CO1 familiarize with the concept of project management and its attributes

CO2 understand project planning and project analysis

CO3 perform project appraisal.

CO4 examine project risk and conduct performance assessment and quality management of the project

CO5 learn cases in project management.

**Course Contents****Unit I: Introduction**

Concept and attributes of Project, Identification of Investment opportunities, Project life cycle, Role of Project Manager, Project Management Information System, Project Management Process and Principles, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis. Project Planning, Monitoring and Control of Investment Projects. Pre-Feasibility study.

**Unit II: Project Preparation**

Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

**Unit III: Project Appraisal**

Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate

**Unit IV: Project Risk and Performance Assessment**

Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report.

**Unit V: Project Management Techniques & Case Studies**

Project Management Techniques (PERT & CPM) and 2 Case Studies.

**References**

- Chandra. Prasanna. *Project Preparation, Appraisal and Implementation*. Tara McGraw Hill.
- Gido, Jack,. and Clements, James P. *Project Management*. Cengage Learning.
- Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. *Project Management: The Managerial Process*. McGraw Hill Education.



**Additional Resources**

- Barker, Stephen.and Cole, Rob. *Brilliant Project Management*, Pearson.
- Kharua, Sitangshu. *Project Management and Appraisal*. Oxford Press University.

**Note: Latest Editions of the text books may be used.**

**Teaching Learning Process**

As the course is designed to enable the students to evolve a suitable framework for the preparation, appraisal, monitoring and control of industrial projects the teaching learning process will be based on lectures, seminars, workshops, project work and cases studies

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work and End Semester Examination

**Keywords**

Project Management, Project Preparation, Project Appraisal, Project Risk, Performance Assessment