

18990101- Principles of Management		Semester - 1
Course	Bachelor of Commerce(Hons.)(B.Com.(Hons.))	
Type of Course	Core	
Prerequisite		
CourseObjective	1. To understand the process of business management and its functions 2. To familiarize the students with current management practices. 3. To understand the importance of ethics in business 4. To acquire knowledge and capability to develop ethical practices for effective management	

Teaching Scheme(Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE-SemesterEndExamination,CIA-ContinuousInternalAssessment(ItconsistsofAssignments/Seminars/Presentations/MCQTests,etc.)

Course Content		T-Teaching Hours   W- Weight age	
Sr.	Topics	T	W
1	<b>Management and its various functions</b> 1. Definition, nature, scope and function of management, Different schools of Management Thoughts (Scientific Management by F.W.Taylor & 14 principles of Henry Fayol), Management Hierarchy (Ch.1,2,3-Principles and Practice of Management by L.M.Prasad) Planning: Nature, Purpose / Significance, Types of planning, Steps in planning, planning premises, Decision Making: types of decisions, impediments in sound decision making, steps in decision making process. (Ch.6,10-Principles and Practice of Management by L.M.Prasad)	23	26
2	<b>Organizing, Delegation</b> 1. <b>Organizing</b> :Nature, importance, process, formal & informal organizations, Organizational Charts Departmentation: Definition, Bases of departmentation, Types of organization structure- functional, divisional, project, matrix organization. Authority: definition, types, responsibility & accountability 2. <b>Delegation</b> : definition, steps in delegation, obstacles to delegation and their elimination, what is decentralization and centralization. (Ch.11 to 15- Principles and Practice of Management by L.M.Prasad)	22	24



3	Directing	23	26
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<p>1. <b>Directing:</b> Nature, importance, role &amp; functions of supervisor <b>Leadership:</b> leadership styles, <b>Communication:</b> Concept, importance, process, types, barriers and breakdown of communication (Ch.22,25,26 – Principles and Practice of Management by L.M.Prasad)</p> <p>2. <b>Social responsibility of business:</b> Responsibility of business towards various stakeholders, responsibility of business to save environment. (Ch.5 – Principles and Practice of Management by L.M.Prasad), (Ch.3- Management by -Stoner, Freeman &amp; Gilbert, PHI)</p>			
<b>4</b>	<b>Human Resource Management</b>	<b>22</b>	<b>24</b>
<b>Course Content</b>		T-Teaching Hours   W- Weight age	
<b>Sr.</b>	<b>Topics</b>	<b>T</b>	<b>W</b>
	<p>1. An overview, Human Resource planning, Recruitment, Sources of Recruitment, selection: process, concept of socialization/induction, performance appraisal, Training, Motivation: Concept, designing of reward system, Maslow's theory. (Ch.18,19,23 – Principles and Practice of Management by L.M.Prasad) Controlling: Meaning, importance, types of control, process, and control techniques. (Ch.27,28 – Principles and Practice of Management by L.M.Prasad)</p>		
<b>Total</b>		<b>60</b>	<b>100</b>

Suggested Distribution Of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
<b>Weight age</b>	16	14	14	24	17	14

NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.

Course Outcomes	
<b>At the end of this course, students will be able to:</b>	
CO1	Use management skills in actual work situations by learning how to plan and make effective decisions, drawing from different management approaches and applying them in real-world scenarios.
CO2	Effectively use organizing and authority delegation in real work settings, showcasing the skill to choose the right organizational structures for practical problem-solving.
CO3	Demonstrating adept use of directive leadership through motivational Communication to achieve business objectives, while upholding corporate ethical obligations towards economic prosperity, social well-being, and environmental sustainability.
CO4	Cultivate practical hr. skills, including the application of effective controlling techniques, to succeed in real-world organizational settings.

Reference Books
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1.	Principles&Practicesof Management L M Prasad HimalayaPublishingHouse
2.	EssentialsofManagement HaroldKoontz&Weihrich TataMcGrawHill
3.	Business Policy and Strategic Management WilliamF Gluck FrankBros&Co.



18990102 – Fundamentals of Accounting		Semester -1
Course	BachelorofCommerce(Hons.)(B.Com.(Hons.))	
TypeofCourse	Core	
Prerequisite		
CourseObjective	1. To understand the fundamental concepts and principles of accounting, including accounting standards and IFRS. 2. To learn the accounting process, including accrual and cash basis accounting, and the rules of debit and credit. 3. To develop skills in preparing final accounts and rectifying accounting errors. 4. To gain knowledge of various methods of charging depreciation and their accounting treatments.	

TeachingScheme(ContactHours)				ExaminationScheme				
Lecture	Tutorial	Lab/Practical	Credit	TheoryMarks		PracticalMarks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE-SemesterEndExamination,CIA-ContinuousInternalAssessment(ItconsistsofAssignments/Seminars/Presentations/MCQTests,etc.)

CourseContent		T-TeachingHours   W- Weightage	
Sr.	Topics	T	W
1	<b>TheoreticalFramework:</b> IntroductiontoAccounting,MeaningandScopeofaccounting,Accounting Concepts and Principles, Business Entity, Going Concern, Cost, Money Measurement, Realization, Accruals & Periodicity, Accounting Conventions: Consistency, Prudence (Conservatism), Materiality and Full Disclosures, Accounting Standards: Concepts, Objectives, Benefits, Accounting Policies, International Financial Reporting Standards (IFRS): Need and procedures of IFRS <b>Basic Concepts</b> 1. Objective and Functions of Accounting, Book Keeping and Accounting, Accounting Cycle and Classification, Basic Accounting Terms	23	26
2	<b>Accounting Process:</b>	22	24





	<p><b>AccountingProcess:</b></p> <p>i. Basis of Accounting: Accrual basis and cash basis, Types of accounts:Personal, Real and Nominal, Rules of debit and credit, Journal Entries,Introductionofjournalandvariousledgers-Examplesrelatedtorecording the transaction into journal, posting into ledger, balancing &amp;preparationoftrialbalance.</p>		
3	FinalAccounts&Rectificationoferror	23	26



<b>FinalAccounts&amp;Rectificationoferror:</b> Accounting Errors,Types ofErrors,Errorsaffecting to TrialBalanceand Errors which are not affecting to Trial balance, Rectification- oferrorsaffectingtrialbalance.Preparationoftrialbalance,Profitand 1. Loss Accountand BalanceSheet				
<b>4</b>	<b>Depreciation accounting</b>  <b>Depreciationaccounting:</b> Purposeofchargingdepreciation;Factorsaffectingdepreciation;Methods of charging Depreciation: Straight Line Method (Single Assetand Addition of Asset), Written Down Value Method (Single Asset andAdditionofAsset),AnnuityMethod(SingleAsset),SinkingFundMethod(SingleAsset);Computationandaccountingtreatmentofd epreciation	<table border="1"> <tr> <td style="width: 20px;"><b>22</b></td> <td style="width: 20px;"><b>24</b></td> </tr> </table>	<b>22</b>	<b>24</b>
<b>22</b>	<b>24</b>			
<b>Total</b>		<table border="1"> <tr> <td style="width: 20px;"><b>90</b></td> <td style="width: 20px;"><b>100</b></td> </tr> </table>	<b>90</b>	<b>100</b>
<b>90</b>	<b>100</b>			

SuggestedDistributionOfTheoryMarksUsingBloom'sTaxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
<b>Weightage</b>	16	14	14	24	17	14

NOTE:Thisspecificationtableshallbetreatedasageneralguidelineforthestudentsandtheteachers.Theactualdistributionofmarksinthequestionpapermayvary slightly from above table.

CourseOutcomes	
<b>Attheendofthiscourse,studentswillbeableto:</b>	
CO1	Appreciation of the scope and the field of accounting
CO2	Developing familiarity with basic concepts and principles related to some foundational themes of accounting
CO3	Understand the various terms used in accounting system.
CO4	Give an insight into the basics of accounting concepts and principles to prepare to students to have the foot hold in accounts.

ReferenceBooks	
1.	<b>AnIntroductiontoAccountancy S.N.Maheswari,S.K.Maheswari VikasPublishingHouse</b>
2.	<b>FinancialAccounting TulsianP. C. PearsonEducation</b>
3.	<b>FinancialAccounting VRajshekhran&amp;R.Lalitha PearsonEducation</b>
4.	<b>PrinciplesofAccountancy R.L.Gupta,V.K.Gupta SultanChand&amp;Sons</b>



18000101- Foundation course in English		Semester - 1
Course	BachelorofCommerce(Hons.)(B.Com.(Hons.))	
TypeofCourse	AECC	
Prerequisite		
CourseObjective	1. To master the fundamentals of grammar, including parts of speech, articles, tenses, sentence formation, and clauses. 2. To enhance understanding and application of tenses, punctuation, and degrees of comparison. 3. To develop vocabulary skills, including roots, prefixes, suffixes, homonyms, synonyms, and antonyms. 4. To improve self-confidence and self-management through the analysis of body language and its impacts.	

TeachingScheme(ContactHours)				ExaminationScheme				
Lecture	Tutorial	Lab/Practical	Credit	TheoryMarks		PracticalMarks		Total Marks
				SEE	CIA			
4	-	-	4	70	30	-	-	100

SEE-SemesterEndExamination,CIA-ContinuousInternalAssessment(ItconsistsofAssignments/Seminars/Presentations/MCQTests,etc.)

CourseContent		T-TeachingHours   W- Weightage	
Sr.	Topics	T	W
1	<b>Fundamentalsogrammar</b>  <ul style="list-style-type: none"> <li><b>Fundamentalsogrammar</b> PartsofSpeech(Noun,Pronoun,Adjective,Verb,Adverb,Conjunction,Preposition,Interjection) Article <b>Tense:</b>Applicationoftenseswithrespecttotime,Alltenses&amp;theirSub-divisions</li> </ul>	15	25
2	<b>Fundamentalsogrammar</b>	15	25







- **Fundamentals of grammar**

Forming of Sentences & Clauses, "WH's Concepts, Understanding Sentences, Punctuation I,  
Degree of comparison I (Positive,  
Comparative & Superlative), Tenses (Introduction & Usage)



<b>3</b>	<b>Fundamentals of grammar</b>	<b>15</b>	<b>25</b>
	<ul style="list-style-type: none"> <li><b>Fundamentals of grammar</b> Modal Verbs Auxiliaries Vocabulary (Roots, Prefix, Suffix, Homonyms, Synonyms &amp; Antonyms)</li> </ul>		
<b>Course Content</b>		<b>T-Teaching Hours   W- Weightage</b>	
<b>Sr.</b>	<b>Topics</b>	<b>T</b>	<b>W</b>
<b>4</b>	<b>Self-improvement</b> <ul style="list-style-type: none"> <li><b>Self-improvement</b> Self Confidence Self-Management</li> <li><b>Analyzing the body language</b></li> <li>Body gestures</li> <li>Analyzing body languages Do's and Don'ts</li> <li>Impact of body language</li> </ul>	<b>15</b>	<b>25</b>
<b>Total</b>		<b>60</b>	<b>100</b>

Suggested Distribution of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
<b>Weightage</b>	16	14	14	24	17	14

*NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.*

Course Outcomes	
<b>At the end of this course, students will be able to:</b>	
CO1	Understand and execute the English grammar and vocabulary.



CO2	Make aware about barriers to communications with ethical context and benefit of listening
CO3	Make effective and impressive communicative skills by proper reading process.
CO4	Perform better presentation and communication using proper body language and several writing skills.

**ReferenceBooks**



1.	HighSchoolEnglishGrammar& Composition Wren&Martin Blackie
2.	Learn English vocabulary at aGlance Dr.RakeshBharadwaj RishabhPublications



18120101- Environmental Studies		Semester-1
Course	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	Semester-1
Type of Course	AECC	
Prerequisite		
Course Objective	1. Master core concepts and methods from ecological and physical sciences and their application in environmental problem solving. 2. Master core concepts and methods from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions. 3. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems. 4. Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales. 5. Apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	-	-	4	70	30	-	-	100

SEE-Semester End Examination, CIA-Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W- Weightage	
Sr.	Topics	T	W
1	<b>The multidisciplinary nature of environmental studies Environmental Science</b> <b>The multidisciplinary nature of environmental studies Environmental Science</b> – definition, scope & importance, Evolution of the universe, origin of the earth; solar system; evolution of life; atmosphere of the primitive earth, abiotic component of environment, Environmental balance, balance in O <sub>2</sub> and CO <sub>2</sub> in air; thermal balance; balance in predator and prey population	15	25
2	<b>Ecology</b> <b>Ecology</b> Ecology & its branches, scope of Ecology and its relation to other divisions of sciences; autecology and synecology, Concept and structure of ecosystem, functions of ecosystem, Types of Ecosystems, Concept of habitat; ecological niche; guild, Significance of ecological adaptation; ecological adaptation in plants and animals- Zeric adaptations in plants and animals; adaptations of plants and animals to aquatic habitat; arboreal adaptations in plants and animals	15	25
3	<b>Ecosystem</b>	15	25



	<p><b>Ecosystem</b>          Concept and scope of environmental chemistry, chemical toxicology, hazardous chemicals, carcinogens, occupier, effluent etc. The natural cycles of the environment, Ozone depletion – causes and effects; Global warming – major greenhouse gases, causes and effects; Acid rain – causes and effects, Acid – base reactions in water, Chemistry of decaying compounds, Case Studies. Earth-Its interior and surface, Layers of the earth, Earth's Crust: Formation of Rocks Major landforms and their transformation, Denudation and its agents: Weathering – Mechanical and chemical- Agents of weathering, Composition of soil, formation and types of soils.</p>		
4	<b>Biogeochemical cycles and Environmental Pollution</b>	15	25



<b>Biogeochemical cycles and Environmental Pollution</b> Biogeochemical cycles, Carbon cycle, Nitrogen cycle, Phosphorus cycle, Oxygen cycle, Water cycle <b>Environmental Pollution</b> Types of Environmental Pollution, Water Pollution, Air Pollution, Land and Noise Pollution, Current Issues in environmental sciences		
<b>Total</b>	<b>90</b>	<b>100</b>

Suggested Distribution of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
<b>Weightage</b>	16	14	14	24	17	14

NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.

Course Outcomes	
<b>At the end of this course, students will be able to:</b>	
CO1	Understand key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
CO2	Appreciate concepts and methods from ecological and physical sciences and their application in environmental problem solving.
CO3	Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
CO4	Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

Reference Books	
1.	Textbook of Environmental Erach Bharucha Second edition, 2013 Universities Press (India) Private Ltd, Hyderabad.
2.	Environmental Sciences Daniel B Botkin & Edward A Keller John Wiley & Sons.



18990103 – Indian Economy		
<b>Course</b>	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	<b>Semester-1</b>
<b>Type of Course</b>	GE	
<b>Prerequisite</b>		
<b>Course Objective</b>	1. To understand the concept, significance, and factors of the business environment and their relationship with business planning. 2. To analyze the economic development of India, focusing on the contribution of various sectors and current industry scenarios using data and graphical presentations. 3. To examine the structure of major Indian industries, including electronics, automobile, textiles, and the role of MNCs and WTO in India. 4. To explore the importance of infrastructure and human resource development in the Indian economy, with a focus on railways, road transport, power, and the IT sector..	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE-Semester End Examination, CIA-Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W- Weightage	
Sr.	Topics	T	W
1	<b>Introduction to Business Environment</b> <b>Introduction to Business Environment</b> Business Environment: Concept, significance, environmental factors; relationship between business and environment – business planning and environment. Indian Business Environment: concept and importance – Need of environmental studies for Business, Natural Resources, Environmental Protection – Policies and Legislations.	23	25
2	<b>Economics of Development</b> <b>Economics of Development</b> Determinants, major issues of development, India as a developing economy, contribution of different sectors (primary, secondary and tertiary) to Indian economy. Current Scenario of Various industries with Data, Information and Graphical presentation with Facts and Figures	22	25
3	<b>Structure of Indian Industries</b>	23	25







	<p><b>Structure of Indian Industries</b> Major industries – Electronics, Automobile, Textiles, Development of Private Sector - MNC in India, WTO and India - SWOT Analysis of Indian Economy</p>		
4	Infrastructure in Economic	22	25



<p><b>Infrastructure in Economic</b>                  Meaning and Importance - Major issues in infrastructure with special reference to Railways, Road transport and Power – Development of IT Sector for in India – its contributions to Indian economy Importance of Human resources development- Major thrust areas in human resource development</p>			<b>Total</b>	<b>90</b>	<b>100</b>
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Suggested Distribution of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
<b>Weightage</b>	16	14	14	24	17	14

NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.

Course Outcomes	
<b>At the end of this course, students will be able to:</b>	
CO1	This course offers a comprehensive study of Indian business environment along with the need for environmental studies in business, and environmental protection with relevant policies and legislations
CO2	This course examines economic development in India, covering determinants, major issues, sectoral contributions, and current industry scenarios using data and graphics.
CO3	This course analyses major industries in India, private sector development, including MNCs, India's relationship with the WTO, and conducts a SWOT analysis of the Indian economy.
CO4	This course explores infrastructure challenges in railways, road transport, and power sectors, the IT sector's development and contributions to the Indian economy, and the importance and key areas of human resource development

Reference Books	
1.	<b>Business Environment Saroj Upadhyay Asian Books Pvt Ltd</b>
2.	<b>Essentials of Business Environment K. Aswathappa Himalaya Publishing House</b>



18990201- Auditing and Corporate Governance		Semester - 2
Course	Bachelor of Commerce(Hons.)(B.Com.(Hons.))	
Type of Course	Core	
Prerequisite		
CourseObjective	1. To understand the fundamental concepts and objectives of auditing, including its advantages, limitations, and the distinction between auditing and accounting. 2. To learn the procedures of audit, including routine checking, test checking, vouching, and the principles of internal control, check, and audit. 3. To explore the conceptual framework, importance, theories, and models of corporate governance, including board committees and green governance. 4. To analyze corporate governance failures, codes, and standards, along with the concept of Corporate Social Responsibility (CSR) and its provisions under the Companies Act 2013.	

Teaching Scheme(Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE-SemesterEndExamination,CIA-ContinuousInternalAssessment(ItconsistsofAssignments/Seminars/Presentations/MCQTests,etc.)

Course Content		T-Teaching Hours   W- Weight age	
Sr.	Topics	T	W
1	<b>Meaning and Definition Of Auditing</b> Meaning and Definition Of Auditing; Objectives of Auditing; Advantages and limitations of Auditing; Distinction between Accounting and Auditing; Auditing v/s Investigation; Qualification and Qualities of an Auditor; Classification of audit or types of audit; Auditing and Assurance standards	23	26
2	<b>Procedure of Audit</b>	22	24



	<p><i>Procedure of Audit: Routine checking; Test checking or sample checking; Audit in Depth; Vouching and its concepts;</i></p> <p>Internal Control; Internal Check; Difference between internal control, internal check and internal audit; Rights and duties of an auditor</p>		
<b>3</b>	<b>Conceptual Frame Work</b>	<b>23</b>	<b>26</b>



Conceptual Frame Work, Importance, Theories and models of Corporate Governance; Board Committees; Green governance; Clause 49 of "Listing Agreement"; Shareholders activism			
<b>4</b>	<b>Major Corporate Governance Fail</b>	<b>22</b>	<b>24</b>
<b>Course Content</b>		<b>T-Teaching Hours   W- Weight age</b>	
<b>Sr.</b>	<b>Topics</b>	<b>T</b>	<b>W</b>
	<i>Major Corporate Governance Failure; Code and standards on Corporate Governance; Corporate governance Code in India; CSR: Concept of CSR; Strategic Planning and Corporate Social Responsibility CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR</i>		
<b>Total</b>		<b>60</b>	<b>100</b>

Suggested Distribution Of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
<b>Weight age</b>	16	14	14	24	17	14

NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.

Course Outcomes	
<b>At the end of this course, students will be able to:</b>	
CO1	This course aims to help students grasp the concepts of auditing and assurance standards, all explained in a clear and straightforward manner.
CO2	This course provides a comprehensive overview of audit procedures and aimed at equipping students with practical skills for auditing processes in various industries
CO3	This course provides a comprehensive overview of corporate governance and green governance.
CO4	This course offers a comprehensive study of major corporate governance and CSR provisions under the Companies Act 2013.

Reference Books	
1.	<b>Auditing Principles and Practice Ravinder Kumar and Virender Sharma PHI Learning</b>



2.	<b>Auditing Theory and Practice A. K. Singh, and Gupta Lovleen Galgotia Publishing</b>
3.	<b>Corporate Governance: Theory and Practice Anil Kumar Indian Book House</b>



18990202 – Business Mathematics		Semester -2
Course	BachelorofCommerce(Hons.)(B.Com.(Hons.))	
TypeofCourse	Core	
Prerequisite		
CourseObjective	<ol style="list-style-type: none"> <li>1. To understand the fundamental concepts of set theory and real numbers, including operations on sets and the properties of absolute values.</li> <li>2. To learn matrix algebra, including the properties of determinants, operations on matrices, and methods for solving linear equations.</li> <li>3. To explore the concepts of functions and limits, including Cartesian products, relations, and standard formulae.</li> <li>4. To develop knowledge in coordinate geometry, including the Cartesian coordinate system, calculation of distances, slopes, and various forms of the equations of lines.</li> </ol>	

TeachingScheme(ContactHours)				ExaminationScheme				
Lecture	Tutorial	Lab/Practical	Credit	TheoryMarks		PracticalMarks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE-SemesterEndExamination, CIA-ContinuousInternalAssessment(ItconsistsofAssignments/Seminars/Presentations/MCQTests,etc.)

CourseContent		T-TeachingHours   W- Weightage	
Sr.	Topics	T	W
1	<b>Set theory and Real No</b>  <b>Set theory and Real No</b> 1. Sets, subsets, equality of two sets, null sets, universal set, complement of a set, Union and intersection of sets, difference of two sets, Venn diagram, laws of algebra of sets, De Morgan's laws, Cartesian product of two sets (theoretical examples based on two or more sets are excluded). Real No, absolute value and its properties (without proof).	23	26
2	Matrix Algebra	22	24





	<p><b>Matrix Algebra</b></p> <p>Definition of determinants, Basic properties of determinants (without proof), Solutions of linear equations in two and three variables using Cramer's formula, Definition of a Matrix, Types of Matrices, Equality, Addition, Subtraction of Matrices, Scalar Multiplication of a Matrix, Multiplication of two Matrices, Transpose of a Matrix, Orthogonal Matrix, Adjoint of a Matrix, Inverse of a Matrix, Solution of linear equations in two and three variables using inverse Matrix.</p>		
3	Function & Limit	23	26





	<b>Function &amp; Limit</b> Cartesian product of sets, relation, function, concept and examples, limit, concept of limit, standard formulae and related Examples.		
4	<b>Coordinate Geometry</b> <b>Coordinate Geometry:</b> Cartesian coordinate system, distance between two points, slope of line, slope of parallel and perpendicular lines, equation of line (i) two point form (ii) point slope form (iii) intercept form (iv) two intercept form (v) general form.	22	24
<b>Total</b>		<b>90</b>	<b>100</b>

**Suggested Distribution of Theory Marks Using Bloom's Taxonomy**

Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
<b>Weightage</b>	16	14	14	24	17	14

NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.

**Course Outcomes**

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

CO1	Identify the properties of real numbers and recall the classification of real numbers.
CO2	Explain the properties of different types of matrices and describe the inverse of a matrix
CO3	Apply the concept of limits to find derivatives and solve problems involving continuity and limits.
CO4	Analyse the properties of conic sections in the Cartesian plane and evaluate the geometric significance of advanced coordinate transformations.

**Reference Books**

1.	Business Mathematics V.K.Kapoor. S. Chand and sons, New Delhi.
2.	Business Mathematics Allen. R.G.D Macmillan India.
3.	Business Mathematics Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain. New Literature publishing company, Mumbai.



1800201- Soft Skills and Personality Development		Semester - 2
Course	BachelorofCommerce(Hons.)(B.Com.(Hons.))	
TypeofCourse	AECC	
Prerequisite		
CourseObjective	1. To understand the meaning and importance of soft skills, including communication, empathy, leadership, time management, and conflict resolution, and to distinguish between soft skills and hard skills. 2. To identify and analyze habits, including the principles for forming and breaking habits, and leveraging the Zeigarnik Effect for productivity and personal growth. 3. To explore the concept of personality development, including the elements, determinants, and the creation of a personal development plan. 4. To develop self-management skills, including time management, emotion and stress management, conducting a SWOT analysis, and understanding etiquettes, manners, and personal grooming.	

TeachingScheme(ContactHours)				ExaminationScheme				
Lecture	Tutorial	Lab/Practical	Credit	TheoryMarks		PracticalMarks		Total Marks
				SEE	CIA			
4	-	-	4	70	30	-	-	100

SEE-SemesterEndExamination, CIA-ContinuousInternalAssessment(ItconsistsofAssignments/Seminars/Presentations/MCQTests,etc.)

CourseContent		T-TeachingHours   W- Weightage	
Sr.	Topics	T	W
1	<b>Introduction to soft skill</b> <b>Introduction to soft skill</b> Meaning and introduction to soft skill, Types of soft skill (communication, empathy, leadership, time management, observation, conflict resolution, listening skill,) Difference between soft skill and hard skill, IQ,SQ,EQ and emotion competence	15	25
2	<b>Habits</b>	15	25





**Habits**

Guiding Principles, Identifying Good And Bad Habits, Habit Cycle; Breaking Bad Habits, Using The Zeigarnik Effect For Productivity And Personal Growth, Forming Habits of Success



<b>3</b>	<b><i>Personality development</i></b> <ul style="list-style-type: none"> <li>• <i>Personality development</i> <i>Meaning of personality, elements of personality</i> <i>Determents of personality</i> <i>Personal development plan</i></li> </ul>	<b>15</b>	<b>25</b>
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CourseContent		T-TeachingHours   W- Weightage	
Sr.	Topics	T	W
<b>4</b>	<b>Self-management skill</b> Self-management skill Time management (planning, scheduling and meeting) Emotion and stress management SWOT analysis Etiquettes and manners <ul style="list-style-type: none"> <li>• Personal grooming (Appearance, Dressing )</li> </ul>	<b>15</b>	<b>25</b>
<b>Total</b>		<b>60</b>	<b>100</b>

SuggestedDistributionOfTheoryMarksUsingBloom'sTaxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
Weightage	16	14	14	24	17	14

NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.

CourseOutcomes	
<b>At the end of this course, students will be able to:</b>	
CO1	Understand introduction to soft skill.
CO2	Explain good and bad habits.
CO3	Apply determents of personality and personal development plan.
CO4	Analyse time management (planning, scheduling and meeting) emotion and stress management swot analysis.



**ReferenceBooks**

1.	Soft skill know the self and know the world Dr. K. Alex –S.chand PHL learning Pvt. Ltd. , new delhi
2.	Personal growth and wealth Dale Carnegie , Napoleon Hill, Dr. Joseph Murphy



18120201- Disaster Management		Semester-1
Course	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	
Type of Course	AECC	
Prerequisite		
Course Objective	1. To provide an overview of disasters in India, including definitions, global and national scenarios, vulnerability, climate profiles, and types of disasters. 2. To understand the evolution and institutional framework of disaster management in India, including historical perspectives, current structures, and the Disaster Management Act of 2005. 3. To explore strategies for disaster prevention, mitigation, preparedness, and response for various types of disasters. 4. To analyze the policies and guidelines related to disaster management, including the National Policy on Disaster Management, National Plan on Disaster Management, and the National Action Plan on Climate Change.	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	-	-	4	70	30	-	-	100

SEE-Semester End Examination, CIA-Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W- Weightage	
Sr.	Topics	T	W
1	<b>Disasters in India - An Overview</b> <b>Disasters in India - An Overview:</b> Introduction, Definition, Disasters not new to Mankind, Disasters – Global Scenario, Vulnerability Profile of India, Climate Profile, Cause and Effect of Disasters, Types of Disasters	15	25
2	<b>Institutional Framework</b> <b>Institutional Framework:</b> Evolution of Disaster Management in India, Disaster Management during British Administration and Post-Independence, Emergence of Institutional Arrangement in India, Organization and Structure of Disaster Management, Disaster Management Framework, Present Structure for Disaster Management in India, Disaster Management Act, 2005, Different committees and authority associated with disaster management	15	25
3	<b>Prevention and Mitigation</b> <b>Prevention and Mitigation; Preparedness and Response</b> Introduction, Prevention and Mitigation; Preparedness and Response regarding different disasters	15	25
4	<b>Policy and Guidelines</b>	15	25





<b>Policy and Guidelines:</b> Introduction, National Policy on Disaster Management (NPDM), National Plan on Disaster Management, Focus and Objectives of Guidelines, Management of Droughts, National Action Plan on Climate Change, Rules notified under the Disaster Management Act, 2005	<b>Total</b>	<b>90</b>	<b>100</b>
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**Suggested Distribution of Theory Marks Using Bloom's Taxonomy**



Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
Weightage	16	14	14	24	17	14

NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.

Course Outcomes	
<b>At the end of this course, students will be able to:</b>	
CO1	Identify the types of disasters prevalent in India and recall recent major disasters that have impacted the country.
CO2	Explain the hierarchical structure of disaster management institutions and describe the coordination mechanisms among different agencies during disasters.
CO3	Apply prevention and mitigation strategies to specific disaster scenarios and propose customized measures based on the unique characteristics of different regions
CO4	Analyse the alignment of disaster management policies with international best practices and evaluate the impact of policy changes on the overall resilience of communities.

Reference Books	
1.	Disaster Management Harsh K. Gupta Universities Press, 2003
2.	Disaster Management K. Palanivel J. Saravanavel S. Gunasekaran Allied Publishers Pvt. Ltd





18990203 – Micro and Macro Economics	
Course	Bachelor of Commerce (Hons.) (B.Com. (Hons.)) Semester-2
Type of Course	GE
Prerequisite	
Course Objective	1. To understand the fundamental concepts and definitions of economics, including scarcity, equilibrium, and the nature and scope of economics as both a science and an art. 2. To explore the theory of demand and its elasticity, various utility concepts, and consumer behavior through cardinal and ordinal approaches. 3. To analyze the concepts, nature, and importance of macroeconomics, including the theories of wages, interest, and employment. 4. To study monetary theories, including the Quantity Theory of Money, the Modern Theory of Money, and Keynes's Theory of Money and Price.

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE - Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W- Weightage	
Sr.	Topics	T	W
1	<b>Micro Economics</b> <b>Micro Economics:</b> Definition and Concepts of Economics: Wealth, Welfare, Scarcity and Growth Oriented definitions, Concept of Scarcity, Optimum Utilization and Equilibrium, Various Forms of Equilibrium. Nature and Scope: Economics as a Science and Art, Normative and Positive Science, Relation with other subjects. Micro and Macro Economics. Inductive and Deductive methods of Economic Analysis.	23	25
2	<b>Micro Economics</b> <b>Micro Economics:</b> Theory of Demand and its Elasticity; Definition, Types and Measurement of Elasticity. Concept and Types of Utility. Cardinal Approach; Law of Diminishing Marginal Utility, Law of Equi-diminishing Marginal Utility. Consumer Surplus. Ordinal Approach; Indifference Curves: Meaning, Assumptions, Indifference Map and Properties. Consumer Equilibrium, Price, Income and Substitution Effects-Hicks' Approach. Practical Problems.	22	25
3	<b>Macro Economics</b>	23	25





	<b>Macro Economics:</b> Concept, nature, importance, limitations, difference between micro and macro-economics, significance. Theories of wages, Interest and employment.		
4	Macro Economics	22	25





18000301-ACADEMICWRITING		Semester - 3
<b>Course</b>	Bachelor of Commerce(Hons.)(B.Com.(Hons.))	
<b>Type of Course</b>	Ability Enhancement Course	
<b>Prerequisite</b>		
<b>Course Objective</b>	1. The course Academic Writing focuses on the skills and basic elements of academic writing. The aim of this course is to increase students' agency as writers by acquiring both the theoretical knowledge and practical skills necessary to produce texts for the interdisciplinary academic discourses. 2. Effectively deal with counterarguments in order to present a more compelling argument 3. Practice the revision skills necessary for the accomplishment of a writing project 4. Constructively critique their own and peers' writing, with an awareness of the collaborative and social aspects of the writing process	

Teaching Scheme(Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	-	-	4	70	30	-	-	100

SEE-Semester End Examination, CIA-Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W- Weight age	
Sr.	Topics	T	W
1	<b>Introduction of academic writing</b> 1. Introduction of academic writing 2. Importance of academic writing 3. Basic rules of academic writing 4. English in academic writing I & II <ul style="list-style-type: none"> <li>• Vocabulary and grammar</li> <li>• Elements of writing</li> </ul> 5. Styles of research writing <ul style="list-style-type: none"> <li>• Types of academic writing</li> </ul> Process of academic writing	15	25
2	<b>Plagiarism, citation and reference</b>	15	25



	<ol style="list-style-type: none"><li>1. Introduction</li><li>2. Tools for the detection of plagiarism</li><li>3. Avoiding Plagiarism</li><li>4. Literature review<ul style="list-style-type: none"><li>• Introduction</li><li>• Source of literature</li><li>• Process of literature review</li><li>• Online literature database</li><li>• Literature management tools</li><li>• Referencing</li></ul></li></ol> <p>Citation</p>		
<b>3</b>	<b>The Writing Process</b>	<b>15</b>	<b>25</b>



	<ol style="list-style-type: none"> <li>1. Report writing</li> <li>2. CV writing</li> <li>3. Job application</li> <li>4. Types of letters–Business letters</li> <li>5. Cover letter</li> </ol>		
<b>4</b>	<b>Notice of Meeting</b>	<b>15</b>	<b>25</b>
<b>Course Content</b>		<b>T-Teaching Hours   W- Weight age</b>	
<b>Sr.</b>	<b>Topics</b>	<b>T</b>	<b>W</b>
	<ol style="list-style-type: none"> <li>1. Memo</li> <li>2. Notice</li> <li>3. Agenda</li> <li>4. Minutes of Meeting</li> <li>5. Business correspondence</li> <li>6. How to write mails–do's and don'ts</li> </ol>		
<b>Total</b>		<b>60</b>	<b>100</b>

Suggested Distribution Of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
<b>Weight age</b>	16	14	14	24	17	14

*NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.*

Course Outcomes	
<b>At the end of this course, students will be able to:</b>	
CO1	Develop independent perspectives and arguments via persuasive support and successful incorporation of research, thus developing their own voice and creating a balance between their own voice and source summaries.
CO2	Practice the revision skills necessary for the accomplishment of a writing project.
CO3	Constructively critique their own and peers' writing, with an awareness of the collaborative and social aspects of the writing process.
CO4	Proceed through the various stages of the writing process to attain clarity and completeness

Reference Books	
1.	<b>Academic Writing: A Handbook for International Students (Text Book)</b> By Stephen Bailey   Routledge





2.	<b>Academic Writing, Anti-Plagiarism And Citations (Text Book)</b> By Vinod Kumar Kanvaria   Shipra Publications
3.	<b>Writing Skills – Methods and Practice (Text Book)</b> By AR Kidwai Sherin Sherwani   VIVA BOOKS-ORIGINALS   1st Edition, Pub. Year 2019
4.	<b>Business Correspondence And Report Writing (Text Book)</b> By RC Sharma, Krishna Mohan   McGraw Hill Education   5th Edition



18000302 – BUSINESS STATISTICS		Semester -3
Course	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	
Type of Course	Generic Elective	
Prerequisite		
Course Objective	<ul style="list-style-type: none"> <li>- To familiarize students with the psychological research and basics of statistical methods and tools used in descriptive statistics of quantitative research.</li> <li>- To understand Mean, Median &amp; Mode operations.</li> <li>- To familiarise with several Probability and Probability distribution.</li> <li>- To understand Simple Correlation and Regression Analysis.</li> </ul>	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE - Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W- Weightage	
Sr.	Topics	T	W
1	<b>Statistical Data and Descriptive Statistics</b> <ol style="list-style-type: none"> <li>1. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data</li> <li>2. Measures of Central Tendency</li> <li>3. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.</li> <li>4. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)</li> <li>5. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance</li> <li>6. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis</li> </ol>	23	26
2	<b>Probability and Probability Distributions</b> <ul style="list-style-type: none"> <li>• Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)</li> <li>• Expectation and variance of a random variable</li> <li>• Probability distributions:               <ol style="list-style-type: none"> <li>i. Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution</li> <li>ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution</li> <li>iii. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities</li> </ol> </li> </ul>	22	24
3	<b>Simple Correlation and Regression Analysis</b>	23	26







	<ol style="list-style-type: none"><li>1. <b>Correlation Analysis:</b> Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's coefficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation</li><li>2. <b>Regression Analysis:</b> Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.</li></ol>		
4	<b>Sampling Concepts, Sampling Distributions and Estimation</b>	22	24





Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling) Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions.

Total	90	100
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**Suggested Distribution of Theory Marks Using Bloom's Taxonomy**

Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
<b>Weightage</b>	16	14	14	24	17	14

*NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.*

**Course Outcomes**

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

CO1	Understanding frequency distribution
CO2	Getting knowledge regarding basic things of psychological statistics
CO3	Describe and discuss the key terminology, concept, tools and techniques used in business statistical analysis
CO4	Understand and critically discuss the issues surrounding sampling and significance

**Reference Books**

1.	<b>Statistics (Theory, Methods &amp; Applications) (Text Book)</b> By D.C. Sancheti & V.K. Kapoor   S Chand and Sons, New Delhi
2.	<b>Fundamental of Statistics (Text Book)</b> By S.C. Gupta   Himalaya Publishing House
3.	<b>Statistics for Management (Text Book)</b> By Richard I Levin and David S Rubin
4.	<b>Statistics for Business and Economics (Text Book)</b> By R.P. Hooda   Macmillan, New Delhi



18040301-INTELLECTUALPROPERTYRIGHTS		Semester - 3
<b>Course</b>	BachelorofCommerce(Hons.)(B.Com.(Hons.))	
<b>TypeofCourse</b>	SkillEnhancementCourses	
<b>Prerequisite</b>		
<b>CourseObjective</b>	1. TorecognizetheimportanceofIPandtoeducatethepupilonbasic concepts of Intellectual Property Rights. 2. ToidentifythesignificanceofpracticeandprocedureofPatents. 3. Tomakethestudentstounderstandthestatutoryprovisionsofdifferent forms of IPRs in simple forms. 4. TolearntheprocedureofobtainingPatents,Copyrights,TradeMarks & Industrial Design 5. ToenablethestudentstokeeptheirIPrightsalive.	

TeachingScheme(ContactHours)				ExaminationScheme				
Lecture	Tutorial	Lab/Practical	Credit	TheoryMarks		PracticalMarks		Total Marks
				SEE	CIA			
4	-	-	4	70	30	-	-	100

SEE-SemesterEndExamination, CIA-ContinuousInternalAssessment(ItconsistsofAssignments/Seminars/Presentations/MCQTests,etc.)

CourseContent		T-TeachingHours   W- Weightage	
Sr.	Topics	T	W
1	<b>INTELLECTUALPROPERTYRIGHTS–INTRODUCTION</b> <ul style="list-style-type: none"> <li>Definition, Meaning and Concept</li> <li>Types of Intellectual Property</li> <li>Trademarks and Service Marks</li> <li>Federal Registration of trademarks</li> <li>Copyrights–Definition-Federal Registration of Copyrights</li> <li>Patents–types-Federal Registration of Patents</li> <li>Trade Secrets-Protection of Trade Secrets</li> <li>Geographical Indications and IPR</li> <li>Agencies responsible for intellectual property registration</li> <li>role of WTO and WIPO, trade secrets, ethics in IPR,</li> </ul>	15	25
2	<b>TRADEMARKS</b>	15	25





	<ul style="list-style-type: none"><li>• Introduction, Definition of Trademark</li><li>• Purpose and Function of Trademark</li><li>• Types of Marks, Acquisition of Trademark Rights</li><li>• Common Law Rights - Federal Registration - Laws and Treaties Governing Trademark - Categories of Marks - Protectable Matter</li><li>• Selecting and Evaluating a Trademark</li><li>• Trademark Registration Processes</li><li>• New Development in Trademarks</li></ul>		
3	<b>COPYRIGHTS</b>	15	25



	<ul style="list-style-type: none"> <li>• Introduction, Definition, Concept, History of Copyrights</li> <li>• Common Law Right, The United States Copyright Office, its functions and legal processes to get copyrights,</li> <li>• Right to prepare Derivative works,</li> <li>• Right of distribution and the first sale doctrine,</li> <li>• Right to perform the work publicly, Ownership in Derivative or Collective Works</li> <li>• Copyright Registration</li> <li>• The Application for Copyright Registration</li> <li>• New Development in Copyrights</li> </ul>		

Course Content		T-Teaching Hours   W- Weightage	
Sr.	Topics	T	W
4	<b>PATENTS</b> <ul style="list-style-type: none"> <li>• Introduction, Definition, Concept</li> <li>• Law of Patents · Advantages of Patents</li> <li>• Rights Under Federal Law</li> <li>• Patent Searching &amp; Patent Application Process,</li> <li>• Patent Practice, Ownership Rights,</li> <li>• New Development in Patents</li> </ul>	15	25
<b>Total</b>		<b>60</b>	<b>100</b>

Suggested Distribution of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
<b>Weightage</b>	16	14	14	24	17	14

*NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.*

Course Outcomes	
<b>At the end of this course, students will be able to:</b>	
CO1	Students will demonstrate a comprehensive comprehension of intellectual property rights (IPR) concepts and their practical implementations in the business domain.
CO2	Students will be capable of utilizing acquired expertise to assess and navigate intellectual property challenges related to IPR within real-world business contexts.
CO3	Students will apply their understanding of intellectual property regulation to safeguard and manage various intellectual assets, contributing to the refinement of strategic business planning.





CO4	Students will evaluate the critical significance of IPRI in influencing business procedures and decisions, all the while maintaining a commitment to ethical and legal standards.
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### Reference Books

1.	<b>Elements of Mercantile Law (Text Book)</b> By N.D. Kapoor   33rd Ed., 2012 (Sultan Chand & Sons)
2.	<b>The Indian Contract Act - 1872 (Text Book)</b> By S.N. Maheswari   Himalaya Publishing House



3.	<b>BusinessLaw(TextBook)</b> ByS.S.Gulshan   AnurangJainforExcelBooks
4.	<b>ContractAct(TextBook)</b> ByAvtarSingh   EasternBookCo
5.	<b>BusinessLaw(TextBook)</b> ByN.D.Kapoor   SultanChand&Sons
6.	<b>TheManagementofIntellectualProperty(TextBook)</b> BySatyawratPonkse
7.	<b>LawRelatingtoPatents,Trademarks,Copyright,DesignsandGeographicalIndications(TextBook)</b> ByBLWadhera





18990301-MARKETINGMANAGEMENT		Semester-3
Course	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	Semester-3
Type of Course	Major (Core) Courses	
Prerequisite		
Course Objective	1. The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing. 2. This course aims to familiarize students with the marketing function in organizations. 3. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing. 4. The course will use and focus on Indian experiences, approaches and cases.	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE - Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W- Weightage	
Sr.	Topics	T	W
1	<b>Introduction:</b> Nature, scope and importance of marketing; Evolution of marketing; Selling v/s Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).	23	26
2	<b>Product:</b> Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.	22	24
3	<b>Pricing:</b> Significance. Factors affecting price of a product. Pricing policies and strategies. <b>Distribution Channels and Physical Distribution:</b> Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.	23	26
4	<b>Promotion:</b> Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;	22	24
<b>Total</b>		<b>90</b>	<b>100</b>





Suggested Distribution Of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
Weightage	16	14	14	24	17	14

NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.





### Course Outcomes

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

CO1	Students will be able to get wide perspective and applications of Marketing Management in their own field
CO2	Students will be able to illustrate market research skills for designing innovative marketing strategies for business firms
CO3	Students will be able to coordinate the various marketing environment variables and interpret them for designing marketing strategy for business firms
CO4	Students will be able to practice marketing communication skills relevant to the corporate world.

### Reference Books

1.	<b>Principles of Marketing (Text Book)</b> By Philip Kotler   Pearson Education.
2.	<b>Marketing: Concepts and Cases (Text Book)</b> By Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit.   McGraw Hill Education
3.	<b>Basic Marketing (Text Book)</b> By William D. Perreault, and McCarthy, E. Jerome   Pearson Education
4.	<b>Principles of Marketing (Text Book)</b> By Neeru Kapoor   PHI Learning
5.	<b>Principles of Marketing (Text Book)</b> By Rajendra Maheshwari   International Book House



18990302 – FINANCIAL ACCOUNTING	
<b>Course</b>	Bachelor of Commerce (Hons.) (B.Com. (Hons.))
<b>Type of Course</b>	Major (Core) Courses
<b>Prerequisite</b>	
<b>Course Objective</b>	1. The objective of this course is to introduce problems of financial accounting. 2. Measuring and reporting issues related to assets and liabilities and preparing the financial statements. 3. Students are expected to gain the ability of using accounting information as a tool 4. Applying solutions for managerial problems, evaluating the financial performance, and interpreting the financial structure.

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE - Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W- Weightage	
Sr.	Topics	T	W
1	<b>Advanced Accounts of Partnership Firm - I &amp; II</b> 1. <b>Advanced Accounts of Partnership Firm - I</b> Admission of a Partner, Retirement and/or Death of a Partner, (Including Simultaneous admission and retirement) 1. <b>Advanced Accounts of Partnership Firm - II</b> Dissolution of Partnership firm, Gradual Realization of Assets and Piecemeal, Distribution of Cash, Proportionate Capital Method, Maximum Loss Method (Garner Vs Murray Rule)	23	25
2	<b>Hire Purchase and Instalment Purchase System &amp; Branch Accounts</b> 1. <b>Hire Purchase and Instalment Purchase System</b> Meaning of Hire Purchase Contract, Legal Provisions, Accounting Treatment in the books of Hire Purchaser and Hire Vendor, Meaning of Instalment system, Difference between Hire Purchase and Instalment Purchase system, Re-possession of Goods, Accounting Entries, Books of Buyer and Seller 1. <b>Branch Accounts</b> Meaning, Objectives, Types of branches, Preparation of Branch Accounts, Debtors system and Stock and Debtors System	22	25
3	<b>Consignment Accounts &amp; Joint Venture</b>	23	25





	<p><b>1. Consignment Accounts</b> Meaning, Features, Concepts, Distinction between Consignment and Sale, Types of Commission, Valuation of Unsold Stock, Goods-in-Transit, Abnormal Loss, Normal Loss, Accounting Methods (Cost and Invoice Price), Journal Entries, Ledger Accounts in the Books of Consignor and Consignee</p> <p><b>1. Joint Venture</b> Meaning, Features, Difference between Joint Venture and Partnership, Methods of Accounting, Separate set of Books, Record in Co-Venture's books and Memorandum Method, Journal and Ledger</p>		
<b>4</b>	<p><b>Accounting for Not for Profit Entities</b></p> <p><b>1. Accounting for Not for Profit Entities</b> Meaning, Features, Special Terms, Preparation of Receipts and Payment Account, Income and Expenditure Account and Balance Sheet</p> <ul style="list-style-type: none"><li><b>Final Accounts of Professionals</b></li></ul>	<b>22</b>	<b>25</b>



						<b>Total</b>	<b>90</b>	<b>100</b>
Suggested Distribution Of Theory Marks Using Bloom's Taxonomy								
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create		
Weightage	16	14	14	24	17	14		

NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.

Course Outcomes	
<b>At the end of this course, students will be able to:</b>	
CO1	Students are expected to gain the ability of using accounting information as a tool in applying solutions for managerial problems, evaluating the financial performance, and interpreting the financial structure.
CO2	Exposed to various methods of depreciation and insurance accounting.
CO3	Demonstrate insight into single and double entry system of accounting
CO4	Acquire the basic concept of accounting terms

Reference Books	
1.	<b>Advanced Accounting (Text Book)</b> By R.L. Gupta and M. Radhaswamy   S Chand Publication
2.	<b>Financial Accounting (Text Book)</b> By Tulsian P.C.   Pearson Education
3.	<b>Advanced Accounting (Text Book)</b> By S. Kr. Paul   New Central Book Agency Private Limited
4.	<b>Advanced Accountancy (Text Book)</b> By S.N. Maheshwari   Vikas Publishing House
5.	<b>Modern Accounting (Text Book)</b> By Hanif and Mukherjee   TMH



18990303-P-COMPUTERAPPLICATIONSINBUSINESS(P)		Semester - 3
Course	BachelorofCommerce(Hons.)(B.Com.(Hons.))	
TypeofCourse	Major(Core)Courses	
Prerequisite		
CourseObjective	1. Toprovidecomputerskillsandknowledgetoenhancetheunderstandingandusefulnessof information technology tools for business operations. 2. TounderstandtheusesandthebasicoperationsofMSoffice. 3. TounderstandtheutilizationofSpreadsheetsintermofworkfield. Togaindepthknowledgeaboutseveralsspreadsheetoperationsforrealtimebusinessmanagement.	

TeachingScheme(ContactHours)				ExaminationScheme				
Lecture	Tutorial	Lab/Practical	Credit	TheoryMarks		PracticalMarks		Total Marks
				SEE	CIA			
-	-	4	2	-	-	50	-	50

SEE-SemesterEndExamination, CIA-ContinuousInternalAssessment(ItconsistsofAssignments/Seminars/Presentations/MCQTests,etc.)

CourseContent		T-TeachingHours   W- Weightage		
Sr.	Topics	T	W	
1	WordProcessing CreatingBusinessDocumentsusingtheMSWORDfacilities	24	25	
2	PreparingPresentations CreatingBusinessPresentationsusingMS.PowerPointfacilities	22	25	
3	SpreadsheetanditsBusinessApplications CreatingusefulBusinessapplicationusingMS.Exelfacilities	24	25	
4	CreatingBusinessSpreadsheet CreatingseveralsspreadsheetoperationusingMS.Exelfacilities	22	25	
<b>Total</b>		<b>92</b>	<b>100</b>	

CourseOutcomes	
<b>Attheendofthiscourse,studentswillbeableto:</b>	
CO1	Toapplyvariousterminologiesusedintheoperationofcomputersystemsinabusinessenvironment.
CO2	TodeveloporprovidesupportforMISaccordingtobusinessorganizationalneeds







CO3	To facilitate knowledge about application of IT in education, commerce, business and industry
CO4	To make the students aware of the payroll information and vouchers

### Reference Books

1.	<b>Introduction to computers (Text Book)</b> By Peter Norton   McGraw Hill
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2.	<b>Computer Fundamentals (Text Book)</b> By P.K. Sinha   BPB Publications, 6th Edition
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18990303 – COMPUTER APPLICATIONS IN BUSINESS		Semester – 3
<b>Course</b>	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	
<b>Type of Course</b>	Major (Core) Courses	
<b>Prerequisite</b>		
<b>Course Objective</b>	4. To provide computer skills and knowledge to enhance the understanding and usefulness of information technology tools for business operations. 5. To understand the uses and the basic operations of MS Office. 6. To understand the utilization of Spreadsheets in terms of work field. 7. To gain in-depth knowledge about several spreadsheet operations for real-time business management.	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	-	-	4	70	30	50	-	150

SEE - Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W- Weightage	
Sr.	Topics	T	W
1	<b>Word Processing</b> Introduction to word processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents	23	26
2	<b>Preparing Presentations</b> Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.	22	24
3	<b>Spreadsheet and its Business Applications</b> Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs <b>Generally used Spreadsheet functions:</b> Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions	23	26
4	<b>Creating Business Spreadsheet</b> Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression, MS Project.	22	24
<b>Total</b>		<b>90</b>	<b>100</b>





### Suggested Distribution of Theory Marks Using Bloom's Taxonomy

Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
Weightage	16	14	14	24	17	14

NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.





### Course Outcomes

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

CO1	To apply various terminologies used in the operation of computer systems in a business environment.
CO2	To develop or provide support for MIS according to business organizational needs
CO3	To facilitate knowledge about application of IT in education, commerce, business and industry
CO4	To make the students aware of the payroll information and vouchers

### Reference Books

1.	<b>Introduction to computers (Text Book)</b> By Peter Norton   McGraw Hill
2.	<b>Computer Fundamentals (Text Book)</b> By P.K. Sinha   BPB Publications, 6th Edition



18000401-PUBLIC SPEAKING AND CORPORATE COMMUNICATION		Semester - 4
<b>Course</b>	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	
<b>Type of Course</b>	Ability Enhancement Course	
<b>Prerequisite</b>		
<b>Course Objective</b>	<ul style="list-style-type: none"> <li>- To develop presentation and oratory skills to become ready for job.</li> <li>- To adapt to different approaches for oral and specific communication.</li> <li>- To foster in-depth knowledge about specific communication needs.</li> <li>- To provide an outline to effective Organizational Communication.</li> </ul>	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	-	-	4	70	30	-	-	100

SEE - Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W-Weightage	
Sr.	Topics	T	W
1	<b>Interview</b> Types-Preparation for interview-do's and don'ts-self introduction-How to handle rejections.Selection test-types	15	25
2	<b>Presentations skills</b> Presentations skills-know your audience-guidelines for an effective presentation-common flaws and overcoming them-body language and tips for giving presentation, Group discussion, Debate, telephone and email etiquettes	15	25
3	<b>Corporate communication &amp; Negotiation</b> Essential corporate communication skills, Interpersonal Skills, Life management skills, Negotiation & Conflict management, Leadership skills, Teamwork	15	25
4	<b>Communication</b> Types of business meetings, Fundamentals of oral communication, Ethics in corporate communication, role of culture in national/inter national communication, persuasive communication	15	25
<b>Total</b>		<b>60</b>	<b>100</b>

Suggested Distribution of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create





<b>Weightage</b>	16	14	14	24	17	14
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*NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.*



### Course Outcomes

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

CO1	To improve public speaking skills and utilize principles of effective listening as both speaker and audience.
CO2	To communicate effectively at the corporate level.
CO3	Develop communication skills that can help a student in his/her professional life to social life.
CO4	Gain increased confidence in the ability to speak in public, as evidenced by decreased anxiety and improved physical and vocal delivery.

### Reference Books

1.	<b>Academic Writing, Anti-Plagiarism And Citations (Text Book)</b> By Vinod Kumar Kanvaria   Shipra Publications
2.	<b>Academic Writing: A Handbook for International Students (Text Book)</b> By Stephen Bailey   Routledge
3.	<b>Writing Skills – Methods and Practice (Text Book)</b> By AR Kidwai Sherin Sherwani   VIVA BOOKS-ORIGINALS   1st Edition, Pub. Year 2019
4.	<b>Business Correspondence And Report Writing</b> By RC Sharma, Krishna Mohan   McGraw Hill Education   5th Edition





18000402-ENTREPRENEURSHIP DEVELOPMENT		Semester - 4
<b>Course</b>	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	
<b>Type of Course</b>	Skill Enhancement Courses	
<b>Prerequisite</b>		
<b>Course Objective</b>	<ul style="list-style-type: none"> <li>- To provide orientation towards entrepreneurship as a career option and encourage creative thinking for effectiveness at work and in life.</li> <li>- To know the different types of business entities.</li> <li>- To gain knowledge about Business plan preparation.</li> <li>- To gain knowledge about different rules of government for new and existing entrepreneurs.</li> </ul>	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	-	-	4	70	30	-	-	100

*SEE - Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)*

Course Content		T-Teaching Hours   W-Weightage	
Sr.	Topics	T	W
1	<b>Foundations of Entrepreneurship Development:</b> Meaning, Definition and concept of Enterprise, Emergence of Entrepreneurship and traits of an Entrepreneur, characteristics of an entrepreneur; his significance, classification of entrepreneurs; Entrepreneur and Economic development, Concept of Entrepreneur. Women Entrepreneurs: Challenges to Woman Entrepreneurs, Achievements of Woman Entrepreneurs, Role Model of Woman Entrepreneurs.	15	25
2	<b>Types of Business Entities:</b> Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioral orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business.	15	25
3	<b>Business Plan Preparations:</b> Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.	15	25
4	<b>Entrepreneurship Development and Government:</b>	15	25





Concept & need of EDP - Phases of EDP - Process of EDP, District Industries Centers (DICs), Industrial Development corporation (IDC), State Financial corporation (SFCs), Commercial banks Small Scale Industries Development Corporations (SSIDCs), Khadi and village Industries Commission (KVIC), National Small Industries Corporation (NSIC), Small Industries Development Bank of India (SIDBI) - Role of Central Government and State Government in promoting, grant setc. related to Startup India, Standup India, Pradhan Mantri Mudra Yojna (PMMY)	<b>Total</b> <b>60</b> <b>100</b>
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**Suggested Distribution of Theory Marks Using Bloom's Taxonomy**

Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
<b>Weightage</b>	16	14	14	24	17	14

*NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.*

**Course Outcomes**

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

CO1	Learners will pick up about Foundation of Entrepreneurship Development and its theories.
CO2	Learners will explore entrepreneurial skills and management function of a company with special reference to SME sector.
CO3	Learners will identify the type of entrepreneur and the steps involved in an entrepreneurial venture.
CO4	Learners will understand various steps involved in starting a venture and to explore marketing methods & new trends in entrepreneurship.

**Reference Books**

1.	<b>Entrepreneurship Development (Text Book)</b> By S.S. Khanka   Sultan Chand Publishing
2.	<b>Entrepreneurship Development, Project Management (Text Book)</b> By Neeta Baporikar   Himalaya Publishing House
3.	<b>Entrepreneurial Development</b> By Gupta and Shrinivasan   J. Ross Publishing, Pub. Year 2014



18000403-FUNDAMENTALS OF RESEARCH		Semester – 4
<b>Course</b>	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	
<b>Type of Course</b>	Generic Elective	
<b>Prerequisite</b>		
<b>Course Objective</b>	1. To familiarize students with basic of research and the research process. 2. To develop an understanding of concept of research method. 3. To identify various sources of information for literature review and data collection. 4. To help students in conducting research work and making research reports.	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE - Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W-Weightage	
Sr.	Topics	T	W
1	<b>Business Research</b> Features of Research, Importance of Research, Purpose/Aims/Objectives of Research, Qualities/Characteristics of A Good Research, Limitations of Research, Types of Research: Fundamental (or Basic) and Applied Research: Descriptive Research and Analytical Research, Quantitative Research and Qualitative Research, Conceptual Research and Empirical Research	23	26
2	<b>Planning Of Research And Research Process</b> Identifying, Evaluating and Formulating the Research Problems - Extensive Literature Survey - Writing a Primary Synopsis - Identifying and Labeling Variables - Setting Up Of Hypothesis - Preparing the Research Design - Determining the Sample Design - Collecting of Data - Execution of the Project - Processing, Analysis and Interpretation of Data by Statistical Methods - Testing of Hypothesis <b>Selection And Formulation Of Research Problems</b> Research Problem, Requisites or Characteristics of a Good Research Problem, Various Aspects of a Research Problem, Defining and Formulating a Research Problem, Relevant Variables, Hypothesis, Sources of Hypothesis, Different Types of Hypothesis	22	24
3	<b>Research Design</b> Essentials of Research Design, Types of Research Design: Exploratory Research - Descriptive Research - Causal Research - Sampling Design - population - Probability and Non-Probability Sampling - Sampling Methods - Sampling Errors and Biases - Methods of Data Collection - Methods of Collecting Primary Data	23	26
4	<b>Measurement And Scaling</b>	22	24



Essentials of Scaling (Criteria for Good Scaling)- Scales- Scale Classification- Scaling Techniques- Sources of Error in Measurement- Developing a Questionnaire <b>Data Processing</b> Processing stages- (1.Editing 2.Coding 3.Classification 4.Tabulation) <b>Report writing</b>		
<b>Total</b>	<b>90</b>	<b>100</b>

Suggested Distribution of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
<b>Weightage</b>	16	14	14	24	17	14

*NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from*





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*abovetable.*



### Course Outcomes

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

CO1	Understand research design, methodologies and analysis in business research methods, including key terms, classifications and systematic applications in a research project
CO2	Generate ideas and identify core business problem and distill into a research problem based on the scope and objectives of the study, and/or relate the problem with major theory
CO3	Analyse past literature for in-depth understanding on how the identified problem could be addressed, methods have been followed and developed a conceptual framework in the existing literature
CO4	

### Reference Books

1.	<b>Research Methodology (Text Book)</b> By C.R. Kothari   New Age International Publishers
2.	<b>Business Research Methodology</b> By J.K. Sachdeva   Himalaya Publishing House
3.	<b>Business Research Methods (Text Book)</b> By Cooper & Schindler   McGraw Hill India



18010401-HUMAN RESOURCE MANAGEMENT		Semester - 4
<b>Course</b>	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	
<b>Type of Course</b>	Major (Core) Courses	
<b>Prerequisite</b>		
<b>Course Objective</b>	1. Demonstrate a basic understanding of HR Management and analyse the issues and strategies required to select and develop manpower resources. 2. To develop innovative solutions to the problems in the field of HRM. 3. Develop the ability to look at the totality of HR situations. 4. To help students develop skills for applying these concepts to the solution of HR challenges.	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE - Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W-Weightage	
Sr.	Topics	T	W
1	<b>Human Resource Management (HRM) and Human Resource Planning (HRP)</b> 1. <b>Human Resource Management:</b> Concept, Functions, Objectives, The Harvard Model, Jobs & Career in HRM 2. <b>Human Resource Planning:</b> Concept, Importance, Factors Affecting HRP, Requisites for Successful HRP	23	26
2	<b>Recruitment and Selection</b> 1. <b>Recruitment:</b> Concept, Purpose, Importance, Sources, Process 2. <b>Selection:</b> Concept, Process, Types of tests, Types of Interviews	22	24
3	<b>Promotion, Demotion and Transfer</b> 1. <b>Promotion:</b> Concept, Purpose, Types 2. <b>Transfer:</b> Concept, Types, Reasons 3. <b>Demotion:</b> Concept, Causes 4. <b>Absenteeism:</b> Concept, Causes 5. <b>Separation:</b> Concept, Forms	23	26
4	<b>Compensation and Performance Appraisal</b> 1. <b>Compensation:</b> Concept, Objectives, Factors Influencing Compensation Levels, Wage Policy in India 2. <b>Performance Appraisal:</b> Concept, Process, Objectives, Methods, Problems of PA	22	24
<b>Total</b>		<b>90</b>	<b>100</b>





Suggested Distribution Of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
Weightage	16	14	14	24	17	14

NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.



### Course Outcomes

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

CO1	To develop the understanding of the concept of human resource management and to understand its relevance in organizations
CO2	To develop necessary skill set for application of various HR issues.
CO3	To analyse the strategic issues and strategies required to select and develop manpower resources
CO4	To integrate the knowledge of HR concepts to take correct business decisions

### Reference Books

1.	<b>Personnel Management (Text Book)</b> By C.B. Memoria & S.V. Gankar   Himalaya Publishing House
2.	<b>Human Resource Management (Text Book)</b> By C.B. Gupta   Himalaya Publishing House
3.	<b>Text and Cases of Human Resource Management (Text Book)</b> By P. Subba Rao   Himalaya Publishing House
4.	<b>Human Resource Management (Text &amp; Cases) (Text Book)</b> By V.S.P. Rao   Excel Books
5.	<b>Human Resource and Personnel Management (Text &amp; Cases)</b> By K. Aswathappa   Tata McGraw-Hill Publication Company Limited



18020401-INCOMETAXLAWANDPRACTICE		Semester - 4
<b>Course</b>	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	
<b>Type of Course</b>	Major (Core) Courses	
<b>Prerequisite</b>		
<b>Course Objective</b>	1. To enable the student to identify the basic concepts, definitions and terms related to Income Tax. To enable the students to determine the residential status of an individual and scope of total income. To understand Tax Planning, Tax Management, Tax Avoidance and Tax Evasion. 2. To enable the student to compute income under various heads namely income from salaries. 3. To enable the student to compute income under various heads house property, to enable the student to compute income under various heads business/profession. 4. To enable the student to compute income under various heads capital gains and income from other sources.	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE - Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W-Weightage	
Sr.	Topics	T	W
1	<b>Introduction, Incidence of Tax and Exempted Income under Income Tax Act (Theory Only)</b> Introduction and Definition under Income Tax Act: 1. Assessment Year 2. Previous Year 3. Person 4. Assessee 5. Company 6. Agriculture Income 7. Gross Total Income 8. Total Taxable Income Residential status of Individual (Examples Only) Incidence of Tax of Individual (Theory Only)	23	26
2	<b>Income from Salary (Examples Only)</b> Examples based on Allowances, Perquisites, Bonus, Commission, Provident Fund and deductions u/s 16. General deduction u/s 80C (No retirement benefits will be covered in the chapter)	22	24
3	<b>Income from House Property (Examples Only)</b>	23	26





	Examples covering Self-occupied, Let-out, Deemed to be Let-out, Partly & Proportionate Let-out property only and Deduction U/s 24.		
<b>4</b>	<b>Computation of Total Income under Various Heads</b>	<b>22</b>	<b>24</b>
	Capital Gains - Income from Other Sources.		
		<b>Total</b>	<b>90 100</b>

**Suggested Distribution of Theory Marks Using Bloom's Taxonomy**





Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
Weightage	16	14	14	24	17	14

*NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table*



**Course Outcomes**

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

CO1	Students would identify the technical terms related to Income Tax.
CO2	Students would determine the residential status of an individual and scope of total income.
CO3	Students would compute income from salaries, house property, business/profession, capital gains and income from other sources
CO4	Students would discuss the various benefits/deductions under Chapter VI-A of the Income tax act, 1961
CO5	Students would compute the net total income of an individual.

**Reference Books**

1.	<b>Corporate Tax Planning And Business Tax Procedures (Text Book)</b> By Dr. Vinod K Singhanian & Dr. Monica Singhanian   Taxmann Publication
2.	<b>Corporate Taxation In A Dynamic World (Text Book)</b> By Paolo M Panteghini   Springer



18020402-FUNDAMENTAL OFFINANCIALMANAGEMENT		Semester – 4
<b>Course</b>	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	
<b>Type of Course</b>	Major (Core) Courses	
<b>Prerequisite</b>		
<b>Course Objective</b>	1. To introduce the participants with the basic fundamentals 2. To introduce tools and techniques of Corporate Financial Management in a changing, challenging and competitive global economic environment. 3. To provide the participants a thorough grounding of Financial management concepts 4. Understanding of Financial terms and its application	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE-Semester End Examination, CIA-Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W-Weightage	
Sr.	Topics	T	W
1	<b>Personal financial planning</b> Personal financial planning – meaning, objectives, process, The concept of Time Value of Money and its application in financial planning	23	26
2	<b>Sources of Finance</b> Long Term, Medium Term and Short term sources of finance Shares, Debentures and Bonds, Public Deposits and Commercial Banks, Internal Financing and Foreign Capital	22	24
3	<b>Capital Budgeting</b> Meaning and Characteristics of Capital Budgeting Decisions, Significance, Process, Types of Capital Budgeting decisions, Capital rationing (Theory Only), Techniques: PBP, ARR, NPV, IRR, PI (including examples)	23	26
4	<b>Working Capital Management</b> Concepts of Gross Working Capital, Net Working Capital, Fixed/ Permanent Working Capital, Fluctuating Working Capital, Needs for Working Capital, Sources of Working Capital Finance. Factors determining working capital requirement. Examples of estimation of working capital and operating cycle.	22	24
<b>Total</b>		<b>90</b>	<b>100</b>

Suggested Distribution of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create





<b>Weightage</b>	16	14	14	24	17	14
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*NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.*





### Reference Books

1.	<b>Personal Finance with Connect Plus (Text Book)</b> By Jack R. Kapoor, Les R. Dlabay, Robert J. Hughes, TMH
2.	<b>Financial Management I. M. Pandey (Text Book)</b> By I. M. Pandey   Vikas Publication,
3.	<b>Financial Management (Text Book)</b> By Prasanna Chandra   TMH, New Delhi.   8th Edition,
4.	<b>Financial Management R. S. Kulshreshta</b> By R. S. Kulshreshta   SBPD Publications
5.	<b>Financial Management Khan &amp; Jain</b> By Khan & Jain   McGraw-Hill Education (India) Pvt. Ltd

### Course Outcomes

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

CO1	Understanding of Finance and basic terms related to Finance.
CO2	Summarize an understanding of the overall role and importance of the finance function
CO3	Apply basic finance management knowledge.
CO4	Developing insights into the Indian Financial System and overview of its related elements





18010501-BUSINESSLAW		Semester – 5
<b>Course</b>	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	
<b>Type of Course</b>	Major (Core) Courses	
<b>Prerequisite</b>		
<b>Course Objective</b>	1. Knowledge: Basic and broad knowledge in business laws in management. 2. Ability to apply concepts, principles and theories to understand simple business laws. 3. The objective of this course is to provide the students with practical legal knowledge of general business law issues. 4. It aims at providing a rich fund of contemporary knowledge, time-tested principles, basic concepts, emerging ideas, evolving theories, latest technique, ever changing procedures & practices in the field of Law.	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE - Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W-Weightage	
Sr.	Topics	T	W
1	<b>Law of Contract</b> <ul style="list-style-type: none"> <li>• Nature of Contract, Proposal (or Offer) and Acceptance</li> <li>• Consideration</li> <li>• Capacity to contract</li> <li>• Consent and Free Consent</li> <li>• Quasi Contract</li> <li>• Breach of Contract</li> </ul>	23	26
2	<b>Contract of Bailment and Pledge</b> <ul style="list-style-type: none"> <li>• Introduction of Bailment</li> <li>• Kinds of Bailment</li> <li>• Duties &amp; Rights of Bailor &amp; Bailee</li> <li>• Termination of Bailment</li> <li>• Pledge by Non-Owners</li> <li>• Rights &amp; Duties of Pledgor or Pledgee</li> </ul>	22	24
3	<b>Contract of Agency</b>	23	26



	<ul style="list-style-type: none"><li>• Definition of Agent &amp; Agency</li><li>• Different kinds of Agencies</li><li>• Classification of Agents</li><li>• Duties &amp; Rights of Agent</li><li>• Personal Liability of Agent</li><li>• Termination of Agency</li><li>• Power of Attorney</li></ul>		
<b>4</b>	<b>Law of Negotiable Instruments</b>	<b>22</b>	<b>24</b>



Course Content		T-Teaching Hours   W-Weightage	
Sr.	Topics	T	W
	<ul style="list-style-type: none"> <li>• Definition and definition of Negotiable instrument</li> <li>• Features and difference:               <ul style="list-style-type: none"> <li>◦ Promissory notes</li> <li>◦ Bill of Exchange</li> <li>◦ Cheque</li> <li>◦ Holder and Holder in Due Course</li> </ul> </li> <li>• Crossing of Cheques</li> </ul>		
<b>Total</b>		<b>90</b>	<b>100</b>

Suggested Distribution of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
<b>Weightage</b>	16	14	14	24	17	14

*NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.*

Course Outcomes	
<b>At the end of this course, students will be able to:</b>	
CO1	Analyze and apply fundamental contract law principles in real-world scenarios to make informed decisions and resolve contract-related issues effectively.
CO2	Gain expertise in Bailment and Pledge contracts, enabling effective application of legal principles in real-world situations.
CO3	Acquire in-depth knowledge of Contract of Agency to effectively navigate agency relationships in practical business contexts.
CO4	Master the Law of Negotiable Instrument to boost your employability in practical financial scenarios.

Reference Books	
1.	<b>Elements of Mercantile Law (Text Book)</b> By N.D. Kapoor & G.K. Kapoor
2.	<b>The Indian Contract Act-1872 (Text Book)</b> By S.N. Maheswari
3.	<b>Business Law</b> By N.D. Kapoor & G.K. Kapoor
4.	<b>Business Law</b> By S.S. Gulshan
5.	<b>Contract</b> By Avtar Singh
6.	<b>Mercantile Law</b> By T.J. Rana   B.S. Shah Prakashan



18010502-TRAINING&DEVELOPMENT		Semester -5
<b>Course</b>	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	
<b>Type of Course</b>	Discipline Specific Elective	
<b>Prerequisite</b>		
<b>Course Objective</b>	<ul style="list-style-type: none"> <li>- Develop beginning ability to study Training and Development.</li> <li>- Acquire knowledge related to need assessment of training.</li> <li>- To gain knowledge about several methods of training.</li> <li>- To understand career and career management.</li> </ul>	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

*SEE - Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)*

Course Content		T-Teaching Hours   W-Weightage	
Sr.	Topics	T	W
1	<b>Context of Training</b> <ul style="list-style-type: none"> <li>• Concepts of Training and Development</li> <li>• Nature of Training &amp; Development</li> <li>• Strategic Training Areas</li> <li>• Difference between Training vs Development</li> <li>• Types of Training</li> <li>• A systematic approach to training</li> </ul>	23	26
2	<b>Designing Training</b> <ul style="list-style-type: none"> <li>• Issues &amp; Benefits of Need Assessment</li> <li>• Learning principles</li> <li>• Transfer of Training</li> <li>• Evaluation of the Programme</li> <li>• Techniques of Training</li> </ul>	22	24
3	<b>Training &amp; Development Methods</b> <ul style="list-style-type: none"> <li>• Training Methods</li> <li>• E-Learning and Use of Technology</li> <li>• Employee Development</li> <li>• Special Issues</li> <li>• Impediments to Effective Training</li> </ul>	23	26
4	<b>Career &amp; Career Management</b>	22	24





	<ul style="list-style-type: none"><li>• Concept of Career</li><li>• Career Stages</li><li>• Career Planning and Development</li><li>• Steps in Career Planning</li><li>• Methods of Career Planning and Development</li><li>• Future of Career Management</li></ul>	
	<b>Total</b>	<b>90</b> <b>100</b>



**Suggested Distribution Of Theory Marks Using Bloom's Taxonomy**

Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
<b>Weightage</b>	16	14	14	24	17	14

*NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.*

**Course Outcomes**

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

CO1	To develop an understanding of the evolution of training & development from a tactical to a strategic functions.
CO2	To provide an insight into what motivates an adult to learn and the most appropriate methodologies to impart training.
CO3	To understand the concept of training audit & training evaluation.
CO4	To learn how to design a training module and execute it

**Reference Books**

1.	<b>Employee Training &amp; Development (Text Book)</b> By Raymond Andrew Noe   New Delhi, Tata McGraw Hill
2.	<b>Training for Development (Text Book)</b> By Rolf Lynton, Udai Pareek   New Delhi, Sage Publications India (P) Ltd.
3.	<b>Human Resource and Personnel Management (Text &amp; Cases)</b> By K. Aswathappa   Tata McGraw-Hill Publication Company Limited
4.	<b>Human Resource Management: Text and Cases</b> By V.S.P. Rao   Excel Books
5.	<b>Human Resource Management</b> By P. Jyothi, D.N. Venkatesh   Oxford University Press
6.	<b>Human Resource: Management and Development</b> By H.C. Sainy, Sharad Kumar   Quality Publishing Company





18020501-COST ACCOUNTING		Semester - 5
<b>Course</b>	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	
<b>Type of Course</b>	Major (Core) Courses	
<b>Prerequisite</b>		
<b>Course Objective</b>	<ul style="list-style-type: none"> <li>- To enable students to classify costs and prepare Cost Sheet.</li> <li>- To enable students to reconcile results as per Cost and Financial Accounts.</li> <li>- To know these several elements of costs as Labour, Overhead etc.</li> <li>- To gain knowledge about preparation of cost sheets.</li> </ul>	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE - Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W-Weightage	
Sr.	Topics	T	W
1	<b>Overview of Cost Accounting and Elements of Cost: Material</b> Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization <b>Elements of Cost: Material</b> Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses	23	26
2	<b>Elements of Cost: Labour and Elements of Cost: Overheads</b> Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, overtime, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage. <b>Elements of Cost: Overheads</b> Classification, allocation, apportionment and absorption of overheads; Under- and overabsorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.	22	24
3	<b>Methods of Costing</b> Unit costing, Job costing, Contract costing, Process costing Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).	23	26
4	<b>Preparation of Cost Sheet</b> Historical Cost sheet and Estimated Cost Sheet, Cost Accounting Records: Cost Accounting Systems, Integrated and Non-Integrated, Reconciliation of Cost and Financial Accounts	22	24
<b>Total</b>		<b>90</b>	<b>100</b>





Suggested Distribution Of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
Weightage	16	14	14	24	17	14

*NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.*



**Course Outcomes**

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

CO1	Understand these several cost concepts involved in business
CO2	Recognize the importance of material issues and its pricing
CO3	Apply the methods implicated in cost for a better industrial performance
CO4	Construct the impact of these select cost methods

**Reference Books**

1.	<b>Cost Accounting – Principles and Practice (Text Book)</b> By Arora, M.N.   Vikas Publishing House, New Delhi.
2.	<b>Cost Accounting: Theory and Problems (Text Book)</b> By Maheshwari, S.N. and S.N. Mittal.   Shri Mahavir Book Depot, New Delhi.
3.	<b>Cost Accounting</b> By Jawahar Lal   McGraw Hill Education
4.	<b>Cost and Management Accounting</b> By Ravi M. Kishore   Taxmann Publications
5.	<b>Cost Accounting</b> By PCTulsian   Tata McGraw Hill Publishing Co. Ltd.



18030501-CONSUMER BEHAVIOUR		Semester - 5
<b>Course</b>	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	
<b>Type of Course</b>	Discipline Specific Elective	
<b>Prerequisite</b>		
<b>Course Objective</b>	<ul style="list-style-type: none"> <li>- To know the nature and scope of Consumer Behavior.</li> <li>- To know the details of consumer behavior affecting factors.</li> <li>- To gain knowledge about motivation, personality and decision making process of different customers.</li> <li>- To understand several rights of consumer and different marketing communications.</li> </ul>	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE - Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W-Weightage	
Sr.	Topics	T	W
1	<b>Introduction to Consumer Behaviour:</b> Definition, Nature, Scope, Consumer Behaviour's Applications in Marketing, Consumer research process – Defining Research Objectives, Collecting & Evaluating Secondary Data, Primary Research Design, Collecting Primary Data, Analyzing Data & Report Preparation.	23	26
2	<b>Factors affecting Consumer Behaviour</b> Factors influencing Consumer Behaviour – External Influences – Culture, Sub Culture, Social Class, Reference Groups, Family, Internal Influences – Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes.	22	24
3	<b>Consumer Decision Making Process</b> Types of consumer decisions, Consumer Decision Making Process - Problem Recognition - Information Search - Alternative Evaluation – Purchase Selection – Post purchase Evaluation, Buying pattern in the new digital era. <b>Consumer Motivation &amp; Personality</b> Consumer Motivation – Needs, Goals, Motive arousal, Maslow's Hierarchy of Needs, Freud's Theory of Motivation, Consumer Personality – Self-concept theory, Psychoanalytic Theory, Neo-Freudian Theory, Trait Theory.	23	26
4	<b>Marketing Communications, Decision Making Models, Consumer Rights</b> Marketing Communication Process, Types of Communication systems – Interpersonal, Impersonal, Persuasive Communication, Consumer Decision Making Models – Black Box Model - Economic model - Howard & Sheth model, Consumer Protection Act 1986, rights of consumers.	22	24
<b>Total</b>		<b>90</b>	<b>100</b>

**Suggested Distribution of Theory Marks Using Bloom's Taxonomy**





Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
<b>Weightage</b>	16	14	14	24	17	14

*NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.*



### Course Outcomes

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

CO1	Learners will pick up the concept of Consumer Behaviour, types of Consumers, Diversity of Consumers.
CO2	Learners will acquire basic knowledge about issues and dimensions of Consumer Behaviour
CO3	Learners would develop their skill of understanding and analyzing consumer information and using it to create consumer oriented marketing strategies.
CO4	Learners will identify consumer decision making process and its applications in marketing function

### Reference Books

1.	<b>Consumer Behaviour (Text Book)</b> By Schiffman Kanuk and S. Ramesh Kumar   Pearson, Latest Edition
2.	<b>Consumer Behaviour, Concepts and Applications (Text Book)</b> By Loudon and Bitta   TMH, Latest Edition
3.	<b>Consumer Behaviour and Marketing Strategy</b> By Peter, J.P. and Olson   TMH, Latest Edition
4.	<b>Consumer Behavior- Insights from Indian Market</b> By Majumdar Ramanuj   PHI, 2nd Edition
5.	<b>Consumer Behaviour</b> By Blackwell and Engel   Cengage Publication, Indian Edition



18020601-INDIRECT TAX LAW		Semester - 6
<b>Course</b>	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	
<b>Type of Course</b>	Major (Core) Courses	
<b>Prerequisite</b>		
<b>Course Objective</b>	<ul style="list-style-type: none"> <li>- This course aims to provide knowledge on the indirect taxes.</li> <li>- To familiarize the students with recent changes in indirect taxes.</li> <li>- To gain detail knowledge about GST and collection of GST.</li> <li>- To understand the concept of Customs.</li> </ul>	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE - Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W- Weightage	
Sr.	Topics	T	W
1	<b>Introduction to Goods and Services Tax (GST)</b> Indirect taxes – Meaning and Nature and types of indirect tax, The constitutional framework of Indirect Taxes before GST, Special features of Indirect Taxes- Contribution to government revenues, Advantages and Disadvantages of Indirect Taxes., Rationale for GST, Structure of GST, Need for GST in India.	23	26
2	<b>Levy and collection of GST</b> Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.	22	24
3	<b>Input Tax Credit</b> Basic concept, simple illustrations on calculation of GST and Input Tax Credit, Order of Adjustment of Input tax credit against output CGST, SGST, IGST.	23	26
4	<b>Customs</b> Basic Concepts Introduction, Definitions, Circumstances of Levy Types of Duties: Basic customs duty, GST, Protective duties Safeguard duty Countervailing Duty on subsidized articles Anti-dumping duty.	22	24
<b>Total</b>		<b>90</b>	<b>100</b>

Suggested Distribution of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create



<b>Weightage</b>	16	14	14	24	17	14
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*NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.*





### Course Outcomes

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

CO1	Students would explain the various terms related to Goods and Service tax (GST).
CO2	Students would discuss the time, place and value of supply.
CO3	Students would distinguish the difference between forward charge and reverse charge mechanism and also understand the difference between composite and mixed supply.
CO4	Students would discuss the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.

### Reference Books

1.	<b>Publication on GST by the Institute of Chartered Accountants of India (Text Book)</b> By Study material on GST by ICAI, ICSI   ( <a href="http://www.icaai.org">www.icaai.org</a> )
2.	<b>Publication on GST by the Central Board of Excise and Customs (Text Book)</b> By Study material on GST by ICAI, ICSI   ( <a href="http://www.cbec.org">www.cbec.org</a> ).
3.	<b>Indirect Taxes – Law and Practice</b> By V.S. Datey   Taxmann's
4.	<b>All about GST</b> By V.S. Datey   Taxmann's
5.	<b>GST - How to meet your obligations</b> By Gupta S.S   Taxmann Publications, 2017
6.	<b>Vastu and Sevakar</b> By Gupta S.S   Taxmann Publications, 2017



18020602-CORPORATE ACCOUNTING		Semester - 6
Course	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	
Type of Course	Major (Core) Courses	
Prerequisite		
Course Objective	<ul style="list-style-type: none"> <li>- To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.</li> <li>- To understand the valuation of goodwill and valuation of several shares.</li> <li>- To gain knowledge about several accounts of different organizations.</li> <li>- To know different cash flow statements.</li> </ul>	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE - Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W- Weightage	
Sr.	Topics	T	W
1	<b>Accounting for Share Capital &amp; Debentures:</b> Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures <b>Final Accounts:</b> Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits	23	26
2	<b>Valuation of Goodwill and Valuation of Shares:</b> Concepts and calculation: simple problem only <b>Amalgamation of Companies:</b> Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.	22	24
3	<b>Accounts of Holding Companies/Parent Companies:</b> Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).	23	26
4	<b>Accounts of Banking Companies</b> Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA) <b>Cash Flow Statement</b> Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (IndAS): 7.	22	24
<b>Total</b>		<b>90</b>	<b>100</b>

**Suggested Distribution of Theory Marks Using Bloom's Taxonomy**





Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
<b>Weightage</b>	16	14	14	24	17	14

*NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.*



### Course Outcomes

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

CO1	Understand the fundamental of shares and debentures, develop an understanding of issue of shares and debentures, develop conceptual framework of bonus, right, preference shares and learn about issue and redemption of shares. Construct the financial statements of company within the frame work of AS and interpretation of financial statements.
CO2	Understand concept of goodwill and valuation aspects of goodwill, develop the procedure involved in amalgamation of companies, develop the procedure involved in absorption of companies
CO3	Understand concept and preparation of holding and subsidiary company account
CO4	Understand concept and preparation of banking account, understand concept, preparation and usefulness of banking statements and cash flow statement, to know how well a company manage its cash position

### Reference Books

1.	<b>Fundamentals of Corporate Accounting (Text Book)</b> By J.R. Monga   Mayur Paper Backs, New Delhi
2.	<b>Advanced Accounts (Text Book)</b> By M.C. Shukla, T.S. Grewal, and S.C. Gupta   S. Chand & Co., New Delhi
3.	<b>Corporate Accounting</b> By S.N. Maheshwari, and S.K. Maheshwari   Vikas Publishing House, New Delhi
4.	<b>Fundamentals of Corporate Accounting</b> By Ashok Sehgal   Taxman Publication, New Delhi
5.	<b>Corporate Accounting</b> By V.K. Goyal and Ruchi Goyal   PHI Learning
6.	<b>Corporate Accounting</b> By Jain, S.P. and K.L. Narang   Kalyani Publishers, New Delhi
7.	<b>Fundamentals of Corporate Accounting</b> By Bhushan Kumar Goyal   International Book House
8.	<b>Corporate Accounting</b> By P.C. Tulsian and Bharat Tulsian   S. Chand & Co., New Delhi
9.	<b>Corporate Accounting</b> By Amitabha Mukherjee, Mohammed Hanif   McGraw Hill Education



18020603-INTERNATIONAL FINANCE		Semester - 6
<b>Course</b>	Bachelor of Commerce (Hons.) (B.Com. (Hons.))	
<b>Type of Course</b>	Discipline Specific Elective	
<b>Prerequisite</b>		
<b>Course Objective</b>	<ul style="list-style-type: none"> <li>- To acquaint the students with fundamental concepts of International Finance.</li> <li>- To understand the Exchange Rate Systems and its several tools.</li> <li>- To gain knowledge about different techniques and strategies to make International finance-related decisions.</li> <li>- To know the ways or the process of foreign investments.</li> </ul>	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab/Practical	Credit	Theory Marks		Practical Marks		Total Marks
				SEE	CIA			
4	2	-	6	70	30	-	-	100

SEE - Semester End Examination, CIA - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

Course Content		T-Teaching Hours   W- Weightage	
Sr.	Topics	T	W
1	<b>International Finance – Overview</b> Globalization and the Multinational Firm, International Monetary System: History, Bretton Woods system and period after 1971, IMF and World Bank, Balance of Payments	23	26
2	<b>International Financial Markets</b> International Banking and Money Market, International Bond Market, LIBOR, International Equity Markets, ADR, GDR, EURO	22	24
3	<b>Foreign Exchange</b> The Market for Foreign Exchange, International Parity Relationship and Forecasting, Foreign Exchange Rate determination and its mechanism, Exchange rate fluctuations - impact on foreign trade and investment, currency exposure management	23	26
4	<b>Foreign Investments</b> Types and Motives, foreign investment in India, India's investment in foreign countries, Regulation of foreign investment in India.	22	24
<b>Total</b>		<b>90</b>	<b>100</b>

Suggested Distribution of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyze	Evaluate	Create
<b>Weightage</b>	16	14	14	24	17	14

NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from



above table.

Course Outcomes	
<b>At the end of this course, students will be able to:</b>	
CO1	Describe basic understanding of International finance, foreign exchange market and exchange rates.
CO2	Apply global financing strategies and propose solutions that will take advantage of opportunities in the global financial markets to the benefit of relevant stakeholders.





CO3	Measure different risks associated in foreign exchange market and communicate their impact on foreign exchange transactions to the stake holders.
CO4	Students will also understand & manage the risks that MNCs have to deal with.

### Reference Books

1.	<b>International Financial Management (Text Book)</b> By V.V. Sharan   PHI –EEE
2.	<b>International Financial Management (Text Book)</b> By Eun & Resnick   Tata Mcgraw Hill
3.	<b>Foreign Exchange &amp; Risk Management</b> By C. Jeevanandan   Sultan Chand
4.	<b>International Financial Management</b> By O.P. Agrawal   Himalaya
5.	<b>International Financial Management</b> By E. Clark   Cengage
6.	<b>International Financial Management</b> By Madhu Vij   Excel Books

