

B.Com. (Hons.) Ist Year Detailed Syllabus

COURSES OUTLINE

SEMESTER – I

S · N o	Course Code	Course Title	Lectures (L) Hours/ Week	Tutorial (T) Hours/ Week	Practical (P) Hours Week	Credits
Core Courses						
1	CMUCBM101T	Financial Accounting	4	0	0	4
2	CMUCBM102T	Business Law	4	0	0	4
Discipline Specific Courses (DSE)						
3	CMUCBM103T	Micro Economics	4	0	0	4
Generic Elective (GE)						
4	CMUCBM104T	Leadership & Team Building	2	0	0	2
Ability Enhancement Compulsory courses (AECC)						
5	PTSPPB10T	Professional Proficiency – I	2	0	0	2
Skill Enhancement courses (SEC)						
6	CASCPBM10T	Computer Application in Business –I	2	0	0	2
7	CMUCBM105T	Business Communication	1	0	1	2
Total Credits						20

SEMESTER – II

S · N o	Course Code	Course Title	Lectures (L) Hours/ Week	Tutorial (T) Hours/ Week	Practical (P) Hours Week	Credits
Core Courses						
1	CMUCBM201T	Corporate Accounting	4	0	0	4
Discipline Specific Courses (DSE)						
2	CMUCBM202T	Management Principles & Practices	4	0	0	4
3	CMUCBM203T	Introduction to Marketing Management	4	0	0	4
4	CMUCBM204T	Business Organization	4	0	0	4
Ability Enhancement Compulsory courses (AECC)						
5	PTSPPB20T	Professional Proficiency – II	2	0	0	2
6	PTSPPB21T	Environmental Studies	2	0	0	2
Generic Electives (GE)						
7	CMUCBM205T	Brand Management	2	0	0	2
Skill Enhancement courses (SEC)						
8	CASCPBM20T	Computer Application in Business –II	1	0	1	2
Total Credits						24

B.Com. (Hons.)

Semester – I

Detailed Syllabus

Course Title: Financial Accounting
Semester: I

Course: B.Com (H)

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Course Objective:

CO1: Students are able to understand the branches, principles & standards of accounting and also analyze the role of accounting in modern organizations

CO2: Students are able to understand various stages of accounting process.

CO3: Students are able to understand valuation process of fixed and current assets.

CO4: Students can do the Funds Flow Analysis and Cash Flow Analysis by preparing Cash Flow Statements.

CO5: Students can analyze the financial soundness of organizations by doing analysis on Financial statement

Course Learning Outcomes: After completion of the course student will be able to:

CLO1: Understand the fundamentals of financial accounting, the principles and underlying concepts.

CLO2: Understand the financial statements and the items appearing therein.

CLO3: Analyze the impact of different methods of charging depreciation and also valuation of inventory on the financial statements.

CLO4: Assess the flow of cash in the business through cash flow statement.

CLO5: Analyze and interpret the financial health of an organization through its financial statements and accounting information. Also get the understanding of recent accounting trends.

Credits-04

Hours-50

Unit	Content	Hours
1	INTRODUCTION Concept of Accounting, requirement and importance; Meaning and importance of Accounting Principle, Concepts and Conventions; Overview of Accounting Standards and Indian Accounting Standards; Accounting Process: Double Entry System of accounting book keeping; Understanding of Capital Expenditure, Capital Receipts, Revenue Expenditure, Revenue Receipts and Deferred Revenue Expenditure.	8
2	PREPARATION OF ACCOUNTS Recording of Journal entries, Posting of Ledger, Trial Balance, Final Account Statements: Manufacturing Account, Trading and Profit & Loss Account, Balance Sheet; Preparation of Financial Statements of a Sole Proprietorship trading firm (profit making), Preparation of Financial Statements of a Partnership Firm; Accounting for Dissolution including Insolvency of partners (excluding sale to a limited company). Preparation of Financial Statements of a not-for-profit organisations. CaseStudies.	12
3	SPECIAL TYPES OF ACCOUNTS Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, Profit Computation (Stock & Debtors System only); Accounting for Leases: Concept, Classification of leases, Simple practical problems; Accounting for Branches (excluding foreign branches); Dependent branches (Debtors system and Stock & debtors System) and overview of Independent branches Departmental Accounting: Concept, Type of departments, Basis of allocation of departmental expenses, methods of departmental accounting, Case Studies.	12
4	DEPRECIATION ACCOUNTING AND INVENTORY VALUATION Accounting for Plant Property and Equipment & Depreciation; Meaning of Depreciation, Depletion and amortization; Objective and Methods of depreciation (Straight line, Diminishing Balance), Effects of change in depreciation method; Inventory Valuation: Meaning, Significance of Inventory Valuation, Inventory Record System-Periodic and Perpetual, Methods of Inventory Valuation: FIFO, LIFO and Weighted Average. Case Studies.	8
5	COMPUTERIZED ACCOUNTING SYSTEM Computerized Accounting System: computerized accounts by using any popular accounting software;	10

Utility of accounting software in generating reports – Cash Book, Ledger Accounts, Trail Balance, Profit and Loss Account, Balance Sheet; Managing the accounting data of a company.
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Recommended Text Books:

1. Maheshwari S. N. & Maheshwari S. K. A text book of Accounting for Management. Vikas Publications

Recommended Reference Books:

1. Ramchandran&Kakani – Financial Accounting for Management, Tata McGraw Hill Publications.
2. Ambrish Gupta – Financial Accounting: A Managerial Perspective, Prentice Hall Publications.
3. Dhanesh K Khatri – Financial Accounting, Tata McGraw Hill Publications.
4. Dhamija - Financial Accounting for managers, Prentice Hall Publications.
5. Sehgal, Ashok & Deepak Sehgal, Fundamentals of Financial Accounting, Taxman Publications.

Course Title: Business Law
Semester: I

Course: B.Com (H)

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CO1: To understand the basic concept of business legislations and contract law in India.

CO2: To understand conditions related to sale of goods and the problems of consumers to solve the issues related with the particular product and to encourage and develop legal thinking for smooth establishment of partnership business

CO3: To analyse the different legal issues of business. and to know the legal remedies to solve the problem.

CO4: To have better understanding about negotiable instruments, its parties and discharge.

CO5: To understand the concept of patents & rights of patentee and copyright act and its provisions.

Course Learning Outcomes: After completion of the course student will be able to:

CLO1: Understand the concepts of Indian Contract Act in a business and analyse the issues on of breach of contract.

CLO2: Analyse the issues associated with the sale of goods and examine the problems of the consumers and understand the provisions related to partnership business in India.

CLO3: Understand the provisions related with the most popular business association as a Partnership Firm. And the provisions relating with the contemporary set-up of LLP.

CLO4: Understand the concept of Negotiable Instruments Act and justify the decisions of the court if not suitable to the business concern

CLO5: Evaluate the problems of the different companies and to analyse the cases on different legal issues related with the establishment of company .

Credits-04

Hours-50

Unit	Content	Hours
1	Law of Contract: Nature of Contract and Essentials of a Valid Contract, Classification of Contracts, Offer and Acceptance, Consideration, Capacity to Contract, Free Consent, Legality, Performance and Discharge, Remedies for Breach of Contract. Law of Agency: Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency.	12
2	Law of Sale of Goods: Contract of Sale, Sale and Agreement to Sell, Conditions and Warranties, Transfer of Property, Delivery of Goods: Performance of Contract of Sale, Unpaid Seller, Remedial Measures for Breach of Contract, Auction Sale	8
3	Law of Partnership: Essentials of Partnership, Types of Partners, Rights and Duties of Partners, Relations with Third Party, Dissolution of Partnership Firms Law of Limited Liability Partnership: Nature and Incorporation, Partners and Their Relations, Closure of LLP	8
4	Law of Negotiable Instruments: Nature and Characteristics of Negotiable Instruments, Kinds of Negotiable Instruments, Parties to Negotiable Instruments, Negotiation, Presentment, Crossing and Bouncing, Discharge and Dishonor	10
5	Companies Law: Meaning, Features, Lifting of Corporate veil, Classification of Companies, Formation of Company, Memorandum of Association (MOA) and Article of Association (AOA), Prospectus, Shares and Share Capital, Membership, Transfer and Transmission, Debenture, Company Management, Meetings, Winding-up	12

Recommended Text Books:

1. Kuchhal, M. C., "Business Law", Vikas Publishing House, New Delhi, Latest Edition.
2. Gulshan SS, Kapoor GK, "Business Law Including Company Law", New Age International Publication, Latest Edition.

Recommended Reference Books:

1. Singh, Avtar, "Business Law", Eastern Book Co. Lucknow, Latest Edition Delhi.
2. Pathak, Akhileshwar, "Legal Aspects of Business", Latest Edition, McGraw Hill Education.
3. PC Tulsian, "Business Law", Tata McGraw Hill-Latest Edition
4. Bagrial, Ashok , "Company Law", Vikas Publishing House.
5. Kapoor, N. D., "Elements of Mercantile Law", Sultan Chand & Sons, New Delhi.

Course Title: Micro Economics
Semester: I

Course: B.Com (H)

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Course Objective:

CO1: To provide fundamental knowledge and exposure to the concepts, theories and practices of economics in the field of management.

CO2: To attain familiarity of market forces i.e. demand & supply and its mutual influence on the market.

CO3: To understand the production and cost concept applied in the production of product and services

CO4: To gain knowledge of market structure and its working in business world..

CO5: To enlighten the students with the fundamental of micro economic concepts with practical implications at firm level as well as individual level and to enable them to use these concepts to face challenges in the external environment.

Course Learning Outcomes: After completion of the course student will be able to:

CLO1: Will be able to understand the basic concepts in Managerial Economics relevant to consumer, producer and wealth-owner.

CLO2: Analyze and forecast demand for consumers' goods, capital goods, labour and other factors of production

CLO3 Determine and estimate supply of goods and resources using production and cost functions.

CLO4: Understand the Market structure and competition in the market and its impact on business.

CLO5: Discuss the market structure and types of competition and plan their strategy accordingly.

Credits-04

Hours-50

Unit	Content	Hours
1	INTRODUCTION OF ECONOMICS Definition of Economics – Adam Smith, Marshall, Robbins and Samuelsson's view. Nature and scope of Economics- Economics as a Science, as an Art, positive and normative science. Inductive and deductive methods of economics. Microeconomics: Concept, Definition, Scope and Characteristics.	8
2	DEMAND AND SUPPLY ANALYSIS Demand Analysis: Concept and Types of Demand, Determinants of Demand, Law of Demand, Exception of Law of Demand, Demand Forecasting (including numerical), Elasticity of Demand- Price, Income & Cross; Supply Analysis: Concept and Types of Supply, Determinants of Supply, Law of Supply, Elasticity of Supply, Market equilibrium curve	12
3	CONSUMER THEORY Budget constraint, concept of utility, diminishing marginal utility, Diamond-water paradox, income and substitution effects; consumer choice: indifference curves, derivation of demand curve from indifference curve and budget constraint. Externalities, marginal cost pricing, internalizing externalities, public goods; imperfect information: adverse selection, moral hazard, social choice, government	12
4	PRODUCTION AND COST ANALYSIS Production: concept, factors of production and short run and long run production, Production function, laws of production-law of return to scale, law of variable proportion. Economies and Diseconomies of Scale, production possibility, isoquant and isocost curve, cost minimizing equilibrium condition. Cost Analysis: Cost Concepts-Opportunity cost, Incremental Cost, Sunk cost, Direct & Indirect cost, Fixed Cost, Variable Cost & Total Costs, Average Fixed Cost, Average Variable Cost, Average Cost and Marginal Cost, relationship between Average Cost, Marginal Cost curve & total cost, Cost curves–short-term and long–term cost curves.	8
5	MARKET STRUCTURES & COMPETITION Concept, Types of Markets & Competition: Perfect Competition- Features, Determination of Price and Output. Monopoly Market: Features, Determination of Price and Output, Monopolistic Competition- Features, Determination of Price and Output, Oligopoly- Features, Determination of Price and Output.	10

Recommended Text Books:

1. Dwivedi D.N. - Managerial Economics (Vikas Publication, 7th Edition)

Recommended Reference Books:

1. Ahuja, H.L. (2015). Managerial Economics. S.Chand.
2. Atmanand. (2008). Managerial Economics. Excel Books.
3. Hirschey. (2009). Economics for Managers. Cengage Learning.
4. Peterson, H.C., Lewis, W.C., & Jain, S.K. (2009). Managerial Economics. Pearson Education.
5. Dr.D.M.Mithani. Managerial Economics – Theory and Applications, Himalaya Publications,7th Ed.

Course Title: Leadership and Team Building
Semester: I

Course: B.Com (H)

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Course Objective:

CO1: The main objective of this course is to develop a thorough understanding of the concepts, theories and models of leadership and to understand its essence at various levels of the organization

CO2. To understand group behavior and dynamics for effective control.

CO3. To recognize the role of leadership in achieving organizational excellence

Course Learning Outcomes: After completion of the course student will be able to:

CLO1: Describe the concepts of Leadership and Team Building and their relevance for organizational development

CLO2. Understand his/her predisposition for Leadership and comprehension of group dynamics for team building. Apply the concepts to specific situations/organizations for effective leadership and control

CLO3. Evaluate and integrate the concepts of Leadership, Group Dynamics and Team Building for harnessing individual skills to create organizational synergies.

Credits-02

Hours-25

Unit	Content	Hours
1	Leadership – Meaning, Concepts and Myths about Leadership, Components of Leadership. Leader, Followers and situation. Assessing Leadership & Measuring Its effects. Focus on the Leader – Power and Influence; Leadership and Values. Leadership Traits; Leadership Behavior; Contingency Theories of Leadership; Leadership and Change.	10
2	Groups, Teams and Their Leadership. Groups – Nature, Group Size, Stages of Group Development, Group Roles, Group Norms, Group Cohesion. Teams – Effective Team Characteristics and Team Building, Ginnetts Team Effectiveness Leadership Model.	8
3	Leadership Skills – Basic Leadership Skills, Building Technical Competency, Advanced Leadership Skills, Team Building for Work Teams, Building High Performance Teams.	7

Recommended Text Books:

1. Team Building & Leadership: T.N. Chhabra (Sun India, First Edition) / R.K. Chopra / H. Sharma.
2. Leadership and Team Building by Uday Kumar Haldar, Oxford University Press

Recommended Reference Books:

1. Hughes, Ginnett, Curphy - Leadership, Enhancing The Lessons of Experience (Tata McGraw Hill, 5thEd.)
2. Yukl G - Leadership in Organisations (Pearson, 6thEd.)
3. West Michael - Effective Team Work (Excel Books, 1stEd.)
4. Sadler Philip – Leadership (Crest Publishing House)
5. Team Work: Natalie Gold – Palgrave Macmillan, First Edition.

Course Title: Professional Proficiency – I
Semester: I

Course: B.Com (H)

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Course Objective:

CO1: This course is designed to develop ability to read and write correct English.

CO2: To attain reasonable fluency in the Language.

CO3: To exposed to introductory lessons of Aptitude Building

Course Learning Outcomes: After completion of the course student will be able to:

CLO1: Gain insight about Better representation of him / her in terms of communication skills and apply them in various business world.

CLO2: To develop personality and aptitude building required for jobs

CLO3: To inculcate employability skills and prepare for Industries /corporate and other Public and Private Sector jobs.

Credits-02

Hours-45

Unit	Content	Hours
1.	<p>Hard Skills</p> <p>Revision : 1) Grammar (Basics) 2)Prepositions 3)Tense 4) Subject-Verb Agreement 5)Synonyms & Antonyms</p> <p>The goal is to teach Grammar implicitly through reading comprehensions. A short story/paragraph should be given for the students to identify the parts of speech and the other topics mentioned above. The classes should be learner centric and the students should be able to apply the lessons learnt in their daily conversations.</p>	5
2.	<p>Soft Skills</p> <p>Speaking: Etiquettes (not theoretical/written but practical) of Listening, Speaking, Writing, Debate, Speech Delivery, Interview (Basics).</p> <ul style="list-style-type: none"> The aim should be to attempt to make the students the centre of the learning process and break the ice with speaking the language. They should develop the confidence to speak and think in the language for further professional exposure. They should be engaging in intelligent conversation with the instructor and expressing themselves in English. 	15
3.	<p>Practice Sheet</p> <p>Questions (Subjective and Objective) based on the instruction given every week.</p> <ol style="list-style-type: none"> The aim should be to bring the instruction given in practice by making them write, speak and think along the lines of the instruction given. The practice sheet should be evaluated and necessary feedback must be given. Some exercise on compositional skills must be given so they develop a sense of writing and expressing themselves through the written word. 	
3.	<p>Quantitative Aptitude & Logical Reasoning</p> <ul style="list-style-type: none"> Simplification & Approximation Alpha-Numeric Series & Miscellaneous Coding-Decoding 	25

Course Title: Computer Application in Business -I
Semester: I

Course: B.Com (H)

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Course Objective:

CO1: To provide hands on learning of applications and automated systems in businesses, Mobile Communication & its Applications.

CO2: To use computer resources efficiently for effective decision making in an organization to cope up with current business scenarios

CO3. To enable students become technically advanced.

Course Learning Outcomes: After completion of the course student will be able to:

CLO1: Gain insight about various computer application and apply them in various business world.

CLO2: Understand the in-depth knowledge of MS Word, MS Excel and MS PowerPoint.

CLO3. Evaluate and apply various tools of E Commerce to achieve Competitive edge.

Credits-02

Hours-25

Unit	Content	Hours
1	<p>INTRODUCTION TO COMPUTER</p> <p>Introduction to Computer, Hardware, Computer Memory Input and Output Devices Interaction between User and Computer Introduction to Free and Open Source Software, Definition of Computer Virus, Types of Viruses, Use of Antivirus software.</p> <p>Computer Networks: Network types, Network topologies , Modes of Data communication, Internet: Netiquettes, Architecture & Functioning of Internet, Basic services over Internet like WWW, FTP, Telnet, IP addresses, ISPs, URL, Domain names, Web Browsers, Internet Protocols, Search engines, e-mail.</p>	10
2	<p>MS OFFICE-I: MICROSOFT WORD</p> <p>Introduction, Working with Tables, Finding and replacing text, Mail merge, Macros, Menus and Tool Bar, Creating and Formatting Tables, Formatting of Letters, Quotation, Invoice, Purchase Order, Sales Order, Application of Mail Merge in Business, Designing the word document with Images and Graphs.</p> <p>MS OFFICE-II: MICROSOFT EXCEL</p> <p>Introduction, Add, Subtract, Multiply, Divide in Excel, Excel Data Validation, Filters, Grouping, Logical functions (operators) and conditions, Visualizing data using charts, Types of Charts and Graphs, Financial Functions, Boolean, Logical Functions, Analyzing the financial impact of Loans and Investment, Amortization Schedule, Maintenance of Accounting books and final accounts; financial reports generation.</p>	8
3	<p>MS OFFICE-III: MICROSOFT POWER POINT</p> <p>Introduction to Power Point, Tool Animation, Templates, Designing Presentations, Slide Show Controls, Printing presentations, Customizing Presentations, Auto Content Wizard, Creating Links in Slides, Inserting charts, adding tables, Clipping, Slide animation, Inserting Pictures, Working with tables, Working with charts, Slide Effects.</p> <p>INTRODUCTION TO INTERNET & E-COMMERCE</p> <p>Internet and Internet application Introduction, Internet evolution Working of Internet, Use of Internet Overview of World Wide Web (Web Server and Client) Introduction to Search engine and Searching the Web Downloading files Introduction to Web Browsers Working with E-mail (creation and use of the same), Introduction, Comparison</p>	7

Recommended Text Books:

1. Ravichandran, Computers Today, Khanna Publishing House, Delhi.
2. Norton, P. Introduction to Computers. New Delhi: Tata McGraw Hill Publications.

Recommended Reference Books:

1. RitendraGoel & D.N. Kakkar. Computer Applications in Management, New Delhi: New Age International (P) Ltd.

2. ITL ESL – Introduction to Information Technology. Pearson, 2nd Edition.
3. Bharihoke, D. (2009). Fundamentals of Information Technology. New Delhi: Excel Books
4. Basandra, S. K. (2003). Computers Today. Greater Noida: Galgotia Publication Pvt. Ltd.
5. Leon - Fundamentals of Information Technology, Vikas Publishing.

Course Title: Business Communication
Semester: I

Course: B.Com (H)

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Course Objective:

CO1: To provide an overview of Prerequisites to Business Communication and to put in use the basic mechanics of communication language in business.

CO2: To provide an outline to effective Organizational Communication.

CO3. To impart the correct practices of the strategies of Effective Business writing.

Course Learning Outcomes: After completion of the course student will be able to:

CLO1: Apply business communication strategies and principles to prepare effective communication for domestic and international business situations.

CLO2: Analyze ethical, legal, cultural, and global issues affecting business Communication and develop an understanding of appropriate organizational formats and channels.

Used in business communications

CLO3. Gaining an understanding of emerging electronic modes of communication.

Credits-02

Hours-25

Unit	Content	Hours
1	INTRODUCTION Nature, Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.	6
2	BUSINESS AND EMPLOYMENT COMMUNICATION Business Correspondence: Letter Writing, Presentation, Inviting Quotations, Sending Quotations, Placing Orders, Inviting Tenders, Sales Letters, Claim & Adjustment Letters and Social Correspondence, Memorandum, Inter-Office Memo, Notices, Agenda, Minutes. Employment Communication: Job Application Letter, Preparing Resume, Difference between Resume and CV. REPORT WRITING Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.	10
3	BUSINESS LANGUAGE AND PRESENTATION Importance of Business language, Vocabulary, Words often confused, Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. TECHNOLOGY AND BUSINESS COMMUNICATION Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.	9

Recommended Text Books:

1. P D Chaturvedi, Mukesh Chaturvedi. Business Communication: Skill, Concepts and Applications. Pearson Education.

Recommended Reference Books:

1. Hogan, K. (2008). The secret language of business: how to read anyone in 3 seconds or less. New Jersey: John Wiley & Sons.
2. Lesikar, R. V., & Petit, J. D. (2007). Business communication. London (7th ed.). Homewood: Richard D. Irwin
3. Bovee & Thill. Business Communication Essentials A Skill Based Approach to Vital Business English. Pearson.
4. Kulbhushan Kumar & R.S. Salaria, Effective Communication Skills, Khanna Publishing House, Delhi
5. Bisen & Priya. Business Communication. New Age International Publication.

B.Com. (Hons.)

Semester – II

Detailed Syllabus

Course Title: Corporate Accounting
Semester: II

Course: B.Com (H)

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Course Objective:

- CO1. To understand the basic structure, governing statute and accounting standards.
- CO2. To understand the accounting for sources of owned and debt capital.
- CO3. To understand the financial statements and to interpret the financial health of a company.
- CO4. To understand change in financial status of a company through cash flow statement.
- CO5. To understand the accounting for amalgamation and reconstruction.

Course Learning Outcomes: After completion of the course student will be able to:

- CLO1. To connect the governance of a company accounts with the relevant provisions of the Companies Act 2013, the basic principles & Indian Accounting Standards.
- CLO2. To do the accounting for shares and share capital under different formats. Also, accounting for debentures will get related.
- CLO3. To calibrate the financial soundness of a company through the Profit & Loss Account and Balance Sheet under the updated Schedules of the Companies Act.
- CLO4. To assess the flow of cash in the corporate business, comprising of different activities through a cash flow statement.
- CLO5. To Calibrate the procedure involved and accounting for Amalgamation and Reconstruction of Companies

Credits-04

Hours-50

Unit	Content	Hours
1	INTRODUCTION TO COMPANY LAW Genesis, Comparison between the Act of 1956 and the Act of 2013 – Accounting Perspective; Preliminary - Section 1; Meaning(s) of Company; Salient Features; Concept of corporate veil; Nationality, Citizenship, Residential Status of a company; Difference between Company and Partnership; Classification of Companies, Relevant Accounting Standards; Subject-Matters relating with Company Accounts.	8
2	ACCOUNTING FOR SHARE CAPITAL AND DEBENTURES Issue of shares and debentures. Issue of Rights and Bonus shares, ESOPs and Buyback of shares; Book Building process. Underwriting of Shares and Debentures; Redemption of Preference shares, Redemption of Debentures: Sinking/Debenture Redemption Fund, Open Market Purchase and conversion of debentures. Case Studies.	12
3	FINANCIAL STATEMENTS OF A COMPANY Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview). Application of relevant International and Indian Accounting Standards. Case Studies.	8
4	CASH FLOW STATEMENTS Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3 (Revised) issued by the Institute of Chartered Accountants of India. (Only indirect method); Limitations of cash flow statement. Application of relevant International and Indian Accounting Standards. Case Studies.	12
5	AMALGAMATION (AND RECONSTRUCTION) OF COMPANIES Concept of Purchase Consideration; Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction); Case Studies.	10

Recommended Text Books:

1. Monga, J. R., Fundamentals of Corporate Accounting. Mayur Publications

Recommended Reference Books:

1. Damodaran A., Applied Corporate Finance, Wiley Publications.
2. William Hakka BettnerCarcello. Financial and Management Accounting, Tata McGraw Hill Publications.
3. Shah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage Publications
4. Van Horne. Financial Management and Policy, Prentice Hall Publications.
5. Bark DemazoThampy. Financial Management, Pearson Publications

Course Title: Management Principles & Practices
Semester: II

Course: B.Com (H)

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4 0 0 4

Course Objective:

- CO1: To familiarize the students with the conceptual framework of Management.
- CO2: To enable students to understand the concept of planning and decision making.
- CO3: To outline the various methods of performance appraisal and training.
- CO4: To understand the importance of motivation in an organization setting..
- CO5: To provide an insight about conflict and controlling.

Course Learning Outcomes: After completion of the course student will be able to:

- CLO1: Gain insight about various management styles and apply them in real business conditions and understand their implications.
- CLO2: Understand the process of staffing, performance appraisal and training. Analyze and apply the best management practices in the organization.
- CLO3: Analyze and evaluate the various issues and challenges arises due to organizational conflict and making the decision effectively and efficiently for achieving organizational goal.
- CLO4: Analyse the motivation factors in the organization.
- CLO5: Determine and Construct various conflict controlling measures to solve various problems.

Credits-04

Hours-50

Unit	Content	Hours
1	Introduction to Management: Definition, importance, functions; Nature-as profession, science and art, universality of management; Levels of management; managerial skills and tasks. Evolution of Management Thought: Contribution of Taylor and Fayol, Neo- classical School- Human Relations approach and Behavioral science approach; Modern School-Systems approach and Contingency approach	10
2	Planning Function: Concept, importance, types, steps, premises barriers to planning and remedial measures: Strategic planning –concepts; Forecasting- concepts . The Complexities of Decision Making: Meaning of a decision, Types of decision, Steps in rational decision making, Common difficulties in decision- making. Challenge of Organization: Concepts, importance, types ,process, principles of organizing	10
3	Staffing: Importance and need of proper staffing, Manpower planning, Job analysis, Recruitment, Selection, Placement, Induction (Orientation). Performance Appraisal: Introduction, Meaning of performance appraisal, purpose and criteria of performance appraisal and its different methods. Training, Development: Types of training program, Advantages of training program, Selection and evaluation of training methods	10
4	Motivational Theories & Applications: Concepts of motivation, its importance, contribution of McGregor, Maslow’s and Herzberg’s. Reward system: Incentives (Financial and non- Financial) Controlling: Introduction and scope of control, Types of control, steps of control, process and need of control, Limitation of control	10
5	Organizational Conflict: Levels of Organizational conflict, Stages of conflict, Causes of conflict, its prevention and resolution.	10

Recommended Text Books:

1. Robbins, De Cenzo, “Fundamentals of Management”, Prentice Hall Publishers.
2. “Management”, by Kinicki and Williams Irwin McGraw Hill

Recommended Reference Books:

1. “Training In Interpersonal Skills” by Stephen P.Robbins and Phillip L. HunsakerKoontz and Weirich.
2. Drucker, PF, “Management challenges for the 21st century”-Butterworth Oxford
3. Luthans, F, “Organisationalbehaviour” –Tata McGraw Hill New York.

4. Allen, LA, “Management and Organisation”-Tokyo
5. Stoner and Freeman, “Management”—Prentice Hall, New Delhi.

Course Title: Introduction to Marketing Management
Semester: II

Course: B.Com (H)

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Course Objective:

- CO1: To understand different levels of marketing channels.
 CO2: To understand the different approaches of marketing management.
 CO3: To understand the various concepts of marketing Management.
 CO4: To analyze the pricing strategies in sales management
 CO5: To analyze the actions of customers and consumers at marketplace and e-marketing.

Course Learning Outcomes: After completion of the course student will be able to:

- CLO1: Select the best channel of distribution and promotion methods.
 CLO2: differentiate the consumer's behavior as per their taste and preferences.
 CLO3: Compare different pricing strategies in view of current market situations.
 CLO4: To evaluate the launching of goods /service as per market needs and demand.
 CLO5: demonstrate strong conceptual learning of functional aspects of marketing management.

Credits-04

Hours-50

Unit	Content	Hours
1	Basic Concepts of Marketing Introduction to Marketing: Definition, nature, scope and importance of marketing, Approaches to the study of marketing, traditional and modern concept of marketing, Functions of marketing, Difference between Marketing & Selling, Concept of digital Marketing	10
2	Understanding Consumer Behavior Consumer behavior: Scope& Importance, Customer relationship management, Buying Decision process, consumer buying v/s Industrial buying, Marketing Mix – The elements of marketing mix. Market Segmentation: Bases for Market segmentation, Requisites of STP (Segmentation, Targeting and positioning)	10
3	Product/Service Marketing Products: Classification of products, Product mix decision- Product line, Product life cycle, Product planning, new product development process. Factors affecting service marketing.	10
4	Pricing strategies and retail management Pricing: Pricing objectives, pricing strategies, methods of price determination. E-Business, Tele-marketing, Porter five forces model, Branding & Packaging, Marketing Information system.	10
5	Marketing Distribution Channels & Promotion Channels of distribution and Logistics: Definition, Types of marketing channels. Channel design, Channel management decision, factors affecting channels, Promotion: Nature and importance of promotion, Promotion mix- Advertising, Sales promotion, personal selling, public relations, direct marketing	10

Recommended Text Books:

1. Philip Kotler, Marketing Management: Pearson Education
2. Ramaswamy & Namakumari, Marketing Management: MacMillan Publication

Recommended Reference Books:

1. Pillai and Bhagvathi, Marketing Management, S Chand publisher
2. J.C. Gandhi - Marketing A Managerial Introduction (Tata Mcgraw Hill publishing)
3. Kenneth E.Clow, Donald Baack, "Cases in Marketing Management" 'Sage Publications, 2012.
4. Arun Kumar & Meenakshi, "Marketing Management", Vikas Publishing House, 2011.

Course Title: Business Organization
Semester: II

Course: B.Com (H)

L T P C
4 0 0 4

Course Objective:

- CO1: To understand the basic concepts and forms of business organization.
 CO2: To analyze the contemporary business environment and promotion of a company.
 CO3: To understand about generation of business idea and role of creativity in business.
 CO4: To understand about plant layout decisions and Mass production and customization.
 CO5: To understand business combination and about the micro and macro business environment.

Course Learning Outcomes: After completion of the course student will be able to:

- CLO1: Distinguish among the various forms of business ownership.
 CLO2: Describe and apply key aspects of promotion and management of business enterprises.
 CLO3: Describe and discuss the various factors necessary for cultivating a business in a diverse environment.
 CLO4: Identify various factors related to plant location and difference between mass customization and production.
 CLO5: discuss about the mergers and acquisitions and importance of business environment.

Credits-04

Hours-50

Unit	Content	Hours
1	Fundamental Concepts and nature of Business Organization, Business motives, Spectrum of Business – Industry, Trade and Commerce, Two sector classification - Manufacturing and Service sectors. Forms of business organization, Social responsibility and ethics Emerging opportunities in business.	10
2	Promotion of a Company, Functions of Promoter, Public Enterprises& its types, Entrepreneurial opportunities in contemporary business environment; Networking marketing, franchising, Business process Outsourcing. Process of setting up a business enterprise.	10
3	Ways to generate business idea, Idea assessment and business development process, SWOT analysis, Role of creativity and innovation, Stages of creativity, Feasibility Study, Business policy: types and elements.	10
4	Small scale industry & its types, Plant location decisions. Factors affecting plant location decisions, Lay out: mass production and mass customization, logistics management.	10
5	Business Combination Meaning, Causes, Objectives, Types and Forms, Mergers, Takeovers and Acquisitions, Business Environment, Centralization and Decentralization, Delegation of authority.	10

Recommended Text Books:

1. Tulsian and Pandey, Business organization and Management, Pearson Education

Recommended Reference Books:

1. T N Chambray, Business organization and Management, Sun India publications
2. Allen L.A. Management and Organisation. Mcgraw Hill, New York.
3. Gupta, C.B. Modern Business Organisation. Tata Mcgraw Hill, New Delhi
4. Lele, R.K. and J.P. Mahajan. Business Organisation. Pitamber Publishing, New Delhi.

Course Title: Professional Proficiency – II
Semester: II

Course: B.Com (H)

L	T	P	C
2	0	0	2

Course Objective:

CO1: This course is designed to develop ability to read and write correct English.

CO2: To attain reasonable fluency in the Language.

CO3: To exposed to introductory lessons of Aptitude Building

Course Learning Outcomes: After completion of the course student will be able to:

CLO1: Gain insight about Better representation of him / her in terms of communication skills and apply them in various business world.

CLO2: To develop personality and aptitude building required for jobs

CLO3: To inculcate employability skills and prepare for Industries /corporate and other Public and Private Sector jobs.

Credits-02

Hours-45

Unit	Content	Hours
1	<p>Hard Skills</p> <p>Transformation of Sentences (Simple, Complex, Compound), Cloze Test, Direct-Indirect Speech, Active Passive Voice. Reading Comprehension (Advanced Level)</p> <p>The goal is to teach Grammar implicitly through reading comprehensions. A short story/paragraph should be given for the students to identify the parts of speech and the other topics mentioned above. The classes should be learner centric and the students should be able to apply the lessons learnt in their daily conversations.</p>	5
2	<p>Soft Skills</p> <p>Speaking: Group Discussion, Role Play, Skit, Interviews.</p> <ul style="list-style-type: none"> The aim should be to develop the students' interpersonal skills though the activities and they should be in a position to better engage with their peers and also develop language speaking skills according to the situation that they are in. They should be comfortable inthe use of the language by now and therefore should be in a better position to engage with their peers in the language. 	15
3	<p>Practice Sheet</p> <p>Questions (Subjective and Objective) based on the instruction given for hard skills to be distributed every week.</p> <ol style="list-style-type: none"> The aim should be to bring the instruction given in practice by making them write, speak and think along the lines of the instruction given. The practice sheet should be evaluated and necessary feedback must be given. Some exercise on compositional skills must be given so that they develop a sense of writing and expressing themselves through the written word. 	
4	<p>Quantitative Aptitude & Logical Reasoning</p> <ul style="list-style-type: none"> Clock Average Calendar 	25

Course Title: Environmental Studies
Semester: II

Course: B.Com (H)

L T P C
2 0 0 2

Course Objective:

CO1: To impart basic knowledge of film studies.

CO2: To develop an attitude of concern for the environment.

CO3: To acquire skills to help people identifying and creating solutions for the environment related problems.

CO4: 4. To understand the significance of sustainable development.

Course Learning Outcomes: After completion of the course student will be able to:

CLO1: Comprehend the importance of ecosystem and sustainable

CLO2: Demonstrate the interdisciplinary nature of environmental issues

CLO3: Identify different types of environmental pollution and control measures.

CLO4: Adopt cleaner productive technologies

CLO5: Identify the role of non-conventional energy resources in environmental protection.

CLO6: Analyze the impact of human activities on the environment

Credits: 02

Hours-32

Unit	Content	Hours
1	Introduction to Environmental Studies: Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development. Ecosystems: Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological pyramids. Nutrient cycles.	8
2	Renewable and non-renewable energy resources, Land resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impact due to mining dam building on environment. Flood and drought.	6
3	Environmental Pollution: air pollution, water pollution, thermal pollution, noise pollution, soil pollution; Solid Waste Management; Environmental Impact Assessment.	6
4	Biodiversity and Conservation: Levels of biological diversity: genetic, species and ecosystem diversity; hot spots; threats to biodiversity; Conservation of biodiversity: in-situ and ex -situ conservation of biodiversity.	6
5	Impact of energy usage on environment: Global warming, Climate change, Depletion of ozone layer, Acid rain. Environmental ethics, Role of NGOs, Environmental Laws: Environment Protection Act. Air (Prevention and Control of Pollution) Act. Water (Prevention and control of Pollution) Act. Wildlife Protection. Act. Forest Conservation Act.	6

Recommended Text Books:

1. Environmental and Pollution Awareness by Sharma BR; Satya Prakashan, New Delhi.
2. Environmental Chemistry and Pollution Control by S.S. Dara; S Chand Publishing, New Delhi.
3. Environmental studies by Dr. Suresh K. Dhameja; S. K. Kataria & Sons, Delhi.
4. Environmental Pollution by Dr. RK Khitoliya; S Chand Publishing, New Delhi
5. Environmental Science by Deswal and Deswal; Dhanpat Rai and Co. (P) Ltd. Delhi.

Recommended Reference Books:

1. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats From India's Himalaya dams. Science, 339:36.37.
2. Mc Cully, P.H. 1996. Rivers on more the environmental effects of dams (PP. 29-64).Zed Books

Course Title: Brand Management
Semester: II

Course: B.Com (H)

L T P C
2 0 0 2

Course Objective:

CO1: To understand the basic Principles of branding and key issues in crafting and evaluating brand strategies.

CO2: To improve the skills in delivering persuasive brand presentations and evaluate brand extension and its contribution to parent brand

CO3. To develop an understanding of brand equity and a range of performance related outcomes.

Course Learning Outcomes: After completion of the course student will be able to:

CLO1: Have a solid understanding of the key ‘branding’ concepts, methods and tools used by marketing practitioners.

CLO2: More confidently engage in and contribute to ‘brand building’ projects, developments, and discussions

CLO3. Evaluate brand performance and opportunity & challenges for brand manager.

Credits-02

Hours-25

Unit	Content	Hours
1	Basic Understanding of Brands – Definitions - Branding Concepts – Functions of Brand - Significance of Brands – Different Types of Brands – Co branding – Store brands. Strategic Brand Management process – Building a strong brand – Brand positioning – Establishing Brand values – Brand vision – Brand Elements.	10
2	Brand image Building – Brand Loyalty programmes – Brand Promotion Methods – Role of Brand ambassadors, celebrities – On line Brand Promotions. Brand Adoption Practices – Different type of brand extension – Factors influencing Decision for extension – Re-branding and re-launching	8
3	Measuring Brand Performance – Brand Equity Management - Global Branding strategies - Brand Audit – Brand Equity Measurement – Brand Leverage -Role of Brand Managers– Branding challenges & opportunities	7

Recommended Text Books:

1. Kevin Lane Keller, Strategic Brand Management: Building, Measuring and Managing Brand Equity, Pearson.

Recommended Reference Books:

1. Aker, David, Building Strong Brands, Simon and Schuster
2. Kapferer J.N, Strategic Brand Management, Kogan Press.
3. Moorthi YLR, Brand Management – I edition, Vikas Publishing House.

Course Title: Computer Application in Business -II
Semester: II

Course: B.Com (H)

L	T	P	C
2	0	0	2

Course Objective:

CO1: To provide hands on learning of applications of MS office in businesses & its Applications

CO2: To use computer resources efficiently for effective decision making in an organization to cope up with current business scenarios.

CO3. To understand electronic transactions and payment system.

Course Learning Outcomes: After completion of the course student will be able to:

CLO1: Gain insight about various computer applications of MS office and applies them in various business world.

CLO2: To Utilize the Internet Web resources and evaluate on-line e-business system and solve common business problems using appropriate Information Technology applications and systems.

CLO3. Discuss the need of electronic payment system in contemporary world.

Credits-02

Hours-25

Unit	Content	Hours
1	<p>DISCOVER MICROSOFT EXCEL Work with Cells and Worksheets, Calculate Your Data, Format your Workbook, Work with cell References, Learn to use functions and formulas, Create and edit charts and graphics, Filter and sort table data, Work with pivot tables and charts, Import and export data, Add Charts and Graphics, Collaborate with Others, Analyze your Data, Work with Macros and the Web.</p> <p>DISCOVER MICROSOFT ACCESS Access Basics, Design a Database, Build a Database, Work with Forms, Sort, Retrieve, Analyze Data, Work With Reports, Access with Other Applications, Manage an Access Database, Examine database concepts and explore the Microsoft Office Access environment, Design a simple database, Build a new database with related tables, Manage the data in a table, Query a database using different methods, Design a form, Generate a report, Import and export data.</p>	10
2	<p>BANKING PRODUCTS ATM card, Banking Instruments-Cheque, Demand Draft (DD), Banking Services Delivery Channels, Know Your Customer (KYC), Opening of bank account and documents required, Types of bank accounts, Bank's services including remittances, loan, mobile banking, Overdraft, Pension etc., password security and ATM withdrawal, Insurance, Social Security Schemes.</p> <p>COMPUTER NETWORKS Need for Computer Communication Networks; Types of Network; Network Topologies; Network Protocol; OSI and TCP/IP model ; The Future of Internet Technology; Internet Protocol; World Wide Web; E-mail; Search Engines</p>	8
3	<p>ELECTRONIC PAYMENT SYSTEM Introduction to EPS Introduction to EFT (Electronic Fund Transfer), Introduction to SET (Secure Electronic Transaction), Business requirement addressed by SET Introduction to Digital Signature and Digital Certificates, Stages of SET, Types of Payment System: Digital Cash, Electronic Cheque, Smart Card, Credit/Debit Card, e-Cash, public Key Cryptography, Security Technology-Firewall and VPNs, Intrusion Detection, Access Control. Security Threats -Viruses, Worms, Trojan Horse, Bombs, Trapdoors, Spoofs, E-mail viruses, Macro viruses, Malicious Software, Electronic Data Interchange.</p>	7

Recommended Text Books:

1. Ravichandran, Computers Today, Khanna Publishing House, Delhi.
2. Norton, P. Introduction to Computers. New Delhi: Tata McGraw Hill Publications.

Recommended Reference Books:

1. RitendraGoel& D.N. Kakkar. Computer Applications in Management, New Delhi: New Age International (P) Ltd.
2. ITL ESL – Introduction to Information Technology. Pearson, 2nd Edition.
3. Bharihoke, D. (2009). Fundamentals of Information Technology. New Delhi: Excel Books
4. Basandra, S. K. (2003). Computers Today. Greater Noida: Galgotia Publication Pvt. Ltd.
5. Leon - Fundamentals of Information Technology, Vikas Publishing

