

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

SEMESTER – III

S. No	Course Code	Course Title	Lectures (L) Hours/ Week	Tutorial (T) Hours/ Week	Practical (P) Hours Week	Credits
Core Courses						
1	CMUCBM301T	Business Finance	4	0	0	4
2	CMUCBM302T	Auditing Practices	4	0	0	4
3	CMUCBM303T	Business Environment	4	0	0	4
Discipline Specific Courses (DSE)						
4	CMUCBM304T	Basics of Entrepreneurship	4	0	0	4
5	CMUCBM305T	Banking theory & Practices	4	0	0	4
Generic Electives (GE)						
6	CMUCBM306T	Rural Marketing	2	0	0	2
Ability Enhancement Compulsory courses (AECC)						
7	PTSPPB30T	Professional Proficiency – III	2	0	0	2
Skill Enhancement courses (SEC)						
8	CASCPBM30T	Accounting with Tally	1	0	1	2
Total Credits						26

SEMESTER – IV

S. No	Course Code	Course Title	Lectures (L) Hours/ Week	Tutorial (T) Hours/ Week	Practical (P) Hours Week	Credits
Core Courses						
1	CMUCBM401T	Business Statistics	4	0	0	4
2	CMUCBM402T	Fundamentals of Cost & Management Accounting	4	0	0	4
3	CMUCBM403T	Business Ethics & CSR	4	0	0	4
Discipline Specific Courses (DSE)						
4	CMUCBM404T	E- Commerce	4	0	0	4
5	CMUCBM405T	Organization Behaviour	4	0	0	4
Generic Electives (GE)						
6	CMUCBM406T	Time & Stress Management	2	0	0	2
Ability Enhancement Compulsory courses (AECC)						
7	PTSPPB40T	Professional Proficiency – IV	2	0	0	2
Total Credits						24

B.Com. (Hons.)
Semester – III
Detailed Syllabus

Course Title: Business Finance
Semester: III

Course: B.Com (H)

L T P C
4 0 0 4

Course Objective:

- CO1: To provide fundamental knowledge and practices of Business Finance.
CO2: To attain familiarity with market in terms of business and corporate finance.
CO3: To understand the various types of capital.
CO4: To gain knowledge of interpretation the change in financial position of a concern.
CO5: To gain the information of returns on share capital

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

- CLO1: Understand the meaning and objective of Business Finance and its nature.
CLO2: Understand and classify various theories of capitalization.
CLO3: Understand the change in the financial position through different analysis.
CLO4: Analyse different financial aspects through relevant ratio analysis.
CLO5: Understand the dividend decisions and the theories related.

Credits-04

Hours-50

Unit	Content	Hours
1	Introduction to Business Finance: Meaning, Nature and Objectives of Business Finance, Scope of Finance Function, Business Finance v/s Corporate Finance, Role of Business Finance, Principles of Business Finance, Form and character of Balance Sheet information, Form and character of Profit and Loss Statement information.	10
2	Theories of Capitalization: Concept of Capital Structure, Factors affecting Capital Structure, Meaning of Capitalization, Procurement & Classification of Capital, Sources & Factors Determining Fixed Capital, Sources & Factors Determining Working Capital, Theories of Capitalization, Cost Theory v/s Earnings Theory, Overcapitalization, Under-capitalization, Balanced Capitalization, Capital Gearing.	10
3	Statement Showing Change in Financial Position: Business Activities – Financing, Investing and Operating, Meaning of Flow of Fund, Fund Flow Analysis, Cash from Operation, Cash from Non-Operations, Cash Flow Analysis.	10
4	Ratio Analysis: Ratio Analysis – Meaning, Advantages, Limitations, Classification, Profitability Ratio, Long Term Solvency Ratio, Liquidity Ratio, Turnover/Activity Ratio, Inferences of the results, DuPont Chart.	10
5	Dividend Policy: Meaning, Determinants, Dividend Decisions, Liberal vs. Stable Dividend Policy, Various Theories of Dividend Policy.	10

Recommended Text Books:

1. H. K. Singh & Sankalp Srivastava: Business Finance; PPB, Allahabad (Hindi & English)
2. M. B. Shukla: Business Finance: Chaitanya Publishing House, Allahabad
3. Srivastava, R.M. Essentials of Business Finance, Himalaya Publishing House
4. Howard and Upton: Introduction to Business Finance; McGraw Hill Book Co. New York

Recommended Reference Books:

1. Kale, N.G. Business Organisation. Manisha Publications
2. Sontakki C.N., Business Organisation, Seth Publishers
3. Gordon, E. & Natarajan, K. Financial Markets and Institutions, Himalaya Publishing House
4. Sadak, H. Mutual Funds in India, Response Books, Sage Publications.

Course Title: Auditing Practices
Semester: III

Course: B.Com (H)

L T P C
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Course Objective:

CO1: To provide knowledge and exposure the concepts, theories and practices Auditing.

CO2: To attain familiarity about internal audit and control.

CO3: To understand the vouching of transactions and valuation.

CO4: To gain knowledge about Company audit and audit reports.

CO5: To enable students to understand about special and organizational audits.

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

CLO1: Understand the essential ideas about the auditing and its principles.

CLO2: Understand internal audit system.

CLO3: Apply of vouching transactions and valuation of assets and liabilities.

CLO4: Analyse audit and special audit reports.

CLO5: Analyse cost and management audit reports of Statutory Corporations, Government Companies and other Organisation.

Credits-04

Hours-50

Unit	Content	Hours
1	Introduction Meaning, Scope, Objective and Limitation of Auditing, Audit Process, Classification of Audit. Conducting an Audit, Audit Programme, Audit Files and Working Papers, Test Checking and Routine Checking, Audit Evidence, Difference between Audit and Investigation.	10
2	Internal Check Meaning, Objective, Implications, Distinction with Internal Control and Internal Audit, Essentials of a Sound System of Internal Check, Internal Check System with regard to specific areas – Purchase and Trade Creditors, Sales and Trade Debtors, Stock and Work-in-Progress, Wages and Salaries, Reliance of Auditor on Internal Check System.	10
3	Vouching, Verification & Valuation Vouching of Transactions: Meaning, Objective, Significance and General Principles of Vouching, Vouching of Specialised Transactions, Vouching of Trading Transaction, Vouching of Cash Transactions. Verification and Valuation: Meaning, Objective and Principles of Verification and Valuation, Valuation of Assets, Valuation of various Assets and Liabilities.	10
4	Company Auditor & Audit Reports Company Auditor: Appointment, Qualifications, Disqualifications, Remuneration, Removal, Rights, Duties, Powers and Liabilities of Company Auditor Auditor's Report: Scope, Contents, Qualified, Modified and Unqualified Audit Report, Consideration for making Qualifications in Audit Reports, Disclosure of Extraordinary events after Balance-sheet, Specimen of Audit Reports.	10
5	Special Audits Cost Audit and Management Audit: Meaning, Objectives and Significance of Cost Audit and Management Audit, Cost Audit Report, Distinction of Management Audit with Cost Audit, Financial Audit and Responsibility Audit Audit of Statutory Corporations, Government Companies and other Organisations: Local Bodies, Aided Educational Institutions, Comptroller and Auditor General and its Constitutional Role.	10

Recommended Text Books:

1. Kamal Gupta, Contemporary Auditing, McGraw-Hill Education (India) Ltd.
2. B.N.Tandon, Auditing Practice, Sultan Chand, New Delhi
3. Victor Z. Brink and Herbert Witt, Modern Internal Auditing, A Ronald Press Publication, John Wiley & Sons

Recommended Reference Books:

1. R.J. Thirauf, Management Auditing: A questionnaire approach, AMACOM Publication
2. Emile Woolf, Auditing Today, Prentice Hall

Course Title: Business Environment
Semester: III

Course: B.Com (H)

L T P C
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Course Objective:

- CO1: To enable students to evaluate business and its environment.
CO2: To enable students to understand impact of economics forces on business.
CO3: To enable students to understand legal and political surroundings of business.
CO4: To enable students to understand business & Society.
CO5: To enable students to examine and evaluate business in International Environment.

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

- CLO1: be acquainted with business objectives, dynamics of business and environment, various types of business environment and its analysis.
CLO2: describe and discuss Industrial, trade, monetary and fiscal policies.
CLO3: analyse legal and political environment along with the regulatory bodies.
CLO4: recall & relate various concepts like business ethics, ethical dilemmas, corporate culture & ethical climate
CLO5: be acquainted with various strategies of Global Trade. They would also discuss Foreign Trade in India, Foreign Direct Investments and its implications on Indian Industries.

Credits-04

Hours-50

Unit	Content	Hours
1	Business Environment Significance – Types of Environment – Internal and External Environment – Micro and Macro Environment – Environmental Analysis Stages – Approaches – Techniques of Environmental Analysis – Steps – Types and Techniques of Environmental forecasting – Benefits and limitations	10
2	Economic Environment Economic System – Capitalism – Communism and Mixed Economy – Economic Reforms – Economic Policies – Industrial Policies – Trade policies – Fiscal and Monetary Policies – Economic Development and Role of Government – Technological Environment – features – Impact – Technology transfer.	10
3	Political Legal Environment – Political Institutions – Legislative – Executive and judiciary – Constitution of India – Fundamental rights – Directive Principles of State policy – Business Responsibilities to Government – Government responsibilities to business – Legal framework of Business- Regulatory Institutions- TRAI-SEBI-IRDA- Electricity Regulatory Agencies- Central Electricity Regulatory Commission-Telangana State Electricity Regulatory Commission (TSERC) .	10
4	Socio-Cultural Environment Business and Society – Objectives of Business – Social Responsibilities of Business – Business and culture – Cultural dimensions – Social audit – Nature – Evolution – benefits – Social Audit in India – Business Ethics – Nature Sources – Managing Ethics – Corporate Governance – Nature and Mechanism.	10
5	Global Environment Globalisation – Meaning and Dimensions – Stages – Drivers and effects of Globalisation – Players in Global Business – Benefits and problems of MNCs – Challenges of global Business – WTO and India – Foreign Direct Investment – (FDI) Foreign Institutional Investors (FIIS).	10

Recommended Text Books:

- Francis Cherunilam, Business Environment Text and Cases, Himalaya Publishing House, Text and Cases, Himalaya Publishing House, 2014.
- Aswathappa K, Essentials of Business Environment, Himalaya Publishing House, 2014.
- Faisal Ahmed and Absar Alam.M, Business Environment: Indian and Global Perspective, Prentice Hall of India, 2014.
- Veena Keshav Pailwar, Business Environment, Prentice Hall of India Private Limited, 2014. 3. Justin Paul, Business Environment: Text and Cases, Tata McGraw-Hill Publishing Company Limited, 2008.

Recommended Reference Books:

1. Sukumar Nandi, International Business Environment, McGraw-Hill Education Company Limited, 2010.
2. Fernando A.C, Business Environment, Dorling Kindersley India Pvt. Ltd, 2011.
3. Ian Worthington and Chris Britton, The Business Environment, Pearson Education Limited, 2014.

Course Title: Basics of Entrepreneurship
Semester: III

Course: B.Com (H)

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Course Objective:

- CO1: To understand basic concepts in the area of entrepreneurship
- CO2: To understand the role and importance of entrepreneurship for business development
- CO3: To develop personal creativity and entrepreneurial initiative
- CO4: To adopt of the key steps in the elaboration of business idea
- CO5: To understand the stages of the entrepreneurial process and the resources needed for the successful development of entrepreneurial ventures.

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

- CLO1: analyse the business environment in order to identify business opportunities
- CLO2: consider the legal and financial conditions for starting a business venture and specify the basic performance indicators of entrepreneurial activity.
- CLO3: interpret their own business plan and specify the basic performance indicators of entrepreneurial activity.
- CLO4: evaluate the effectiveness of different entrepreneurial strategies.
- CLO5: identify the elements of success of entrepreneurial ventures.

Credits-04

Hours-50

Unit	Content	Hours
1	Introduction, Definition and concept of entrepreneur Qualities, Skills and Functions of entrepreneur. Origin and development of entrepreneurship. Theories of entrepreneurship Role of entrepreneur in economic development Entrepreneur V/s Intrapreneur, features of Intrapreneurs. Types of entrepreneurs Recent trends-sociopreneur, edupreneur, ecopreneur, and agropreneur Women entrepreneurs. Self Help Groups.	10
2	Identification of Business Opportunities SWOT analysis Environment scanning-meaning and benefits Factors considered for environment scanning- socio-cultural, economic, technical, demographic, legal and political, geographical and international factors. Sources and steps involved in identification of business opportunities. Market research- meaning, need for market research, techniques in market research- field survey techniques, test marketing, Delphi technique, desk research ,observation method and experiment method.	10
3	Project formulation Meaning and concept of project formulation Stages in project formulation Elements of project formulation-feasibility analysis, techno-economic analysis, project design and network analysis, input analysis, financial analysis. Project Appraisal-concept and features, methods of appraisal-break even analysis, cost benefit analysis, social cost benefit analysis and profitability analysis.	10
4	Project Selection-meaning, Factors to be considered for project selection-rawmaterials, credit facilities, market forces, competition, government policy, incentives and subsidies, labour force, capital requirements, infrastructure, profitability. Project report-meaning importance and contents of project report.	10
5	Innovation in Entrepreneurship Purposeful innovation-unexpected success/failure, process, need, change in demography, industry and market structure, incongruities, change in perception, new knowledge Principles of purposeful innovation Incubation Centres-meaning, services and role of incubation centres, study of incubation centres in Goa.	10

Recommended Text Books:

1. Desai, Vasant. Dynamics of Entrepreneurship Development
2. Drucker, Peter. Innovation and Entrepreneurship-Practice and Principles
3. Mascarenhas, Romeo. Entrepreneurship Management. Vipul Prakashan
4. Paul, Jose; Kumar, Ajith. Entrepreneurship Development and Management. Himalaya publishing house

Recommended Reference Books:

1. Khanka, S.S. Entrepreneurial Development. Sultan Chand publication
2. Gordon, Natarajan. Entrepreneurship Development. Himalaya publishing house

3. Gupta, C.B., Srinivasan Entrepreneurial Development. Sultan Chand 8. Pednekar, Achut P. Entrepreneurship Management. Himalaya publishing house.

Course Title: Banking Theory & Practices
Semester: III

Course: B.Com (H)

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Course Objective:

CO1: To acquire knowledge of working of Indian Banking system

CO2: To understand the objectives and structure of RBI

CO3: Financial statements and performance of banks

CO4: Banking lending policies and procedures.

CO5: To grasp the conduct of monetary policy and its effect on the interest rate, credit availability, prices, and the inflation rate

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

CL01 -Discuss the impact of government policy and regulations on the banking industry.

CL02 - To understand the working of the Reserve Bank of India

CL03 -Discuss bank lending policies and procedures.

CL04 -To elucidate the broad functions of banks

CL05 - Evaluate the performance of the banking industry.

Credits-04

Hours-50

Unit	Content	Hours
1	INTRODUCTION: Origin and Growth of Banking in India - Unit Vs Branch Banking - Functions of Commercial Banks - Nationalization of Commercial Banks in India - Emerging Trends in Commercial Banking in India: E-Banking – Mobile Banking - Core Banking – Bank Assurance – OMBUDSMAN.	10
2	RESERVE BANK OF INDIA: RBI Constitution - Organizational Structure – Management - Objectives – Functions – Monetary Policy.	10
3	TYPES OF BANKS: District Co-Operative Central Banks – Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) – SIDBI – Development Banks.	10
4	BANKER AND CUSTOMER RELATIONSHIP: Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.	10
5	Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities – Goods - Documents of Title to Goods - Loans against Real Estate -Insurance Policies - Against Collateral Securities – Banking Receipts. Rule in Clayton’s Case - Garnishee Order – Loans against Equitable Mortgage - Legal Mortgage - Distinction between them - Latest Trends in Deposit Mobilization.	10

Recommended Text Books:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Modern Commercial Banking: H.R. Machiraju, New Age International Publishers
3. Banking theory & Practices: Santhi Vedula, HPH.
4. Banking Theory & Practices: Dr. J. Jayanthi, PBP.

Recommended Reference Books:

1. Fundamentals of International Banking: Rup Narayan Bose, Trinity Publishers
3. Banking Theory & Practices: R. Rajesh, Tata McGraw Hill
4. Merchant Banking & Financial Services: S. Guruswamy, Tata McGraw Hill
5. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
6. Modern Banking: D. Muralidharan, PHI

Course Title: Rural Marketing
Semester: III

Course: B.Com (H)

L T P C
2 0 0 2

Course Objective:

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

CO2: To attain familiarity of market forces i.e. size of market, price and promotion strategies.

CO3: To understand the product and cost concept along with rural market structure.

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

CLO1: Understand the essential ideas in Managerial Economics pertinent to consumer, producer, and wealth-owner, including concepts, theories, and rules of utility and indifference curve.

CLO2: Understand and apply demand ideas and laws

CLO3: Apply of concept of product, place and promotion in rural markets.

Credits-02

Hours-25

Unit	Content	Hours
1	Rural Marketing - Concept and Scope - Nature of rural markets - attractiveness of rural markets - Rural Vs Urban Marketing - Characteristics of Rural consumers - Buying decision process - Rural Marketing Information System - Potential and size of the Rural Markets. Pricing strategy - pricing policies - innovative pricing methods for rural markets - promotion strategy - appropriate media - Designing right promotion mix - promotional campaigns.	8
2	Rural Economy - Rural - Urban disparities-policy interventions required - Rural face to Reforms - The development exercises in the last few decades.	9
3	Selection of Markets - Product Strategy - Product mix Decisions - Competitive product strategies for rural markets. Distribution - Logistics Management - Problems encountered - selection of appropriate channels - New approaches to reach out rural markets – Electronic choupal applications.	8

Recommended Text Books:

1. Balaram Dogra & Karminder Ghuman, Rural Marketing: Concept & Cases, Tata Mcgraw-Hill Publishing Company, New Delhi, 2008
2. A.K. Singh & S. Pandey, Rural Marketing: Indian Perspective, New Age International Publishers, 2007
3. Csg Krishnamacharylu & Laitha Ramakrishna, - Rural Marketing, Pearson Education Asia. 2009

Recommended Reference Books:

1. Philip Kotler, Marketing Management, Prentice - Hall India Ltd. New Delhi
2. Agarwal A.N, Indian Economy, Vikas Publication, New Delhi.
3. Ruddar Dutt Sundaram, Indian Economy, Tata Mcgraw Hill. Publishers, New Delhi

Course Title: Professional Proficiency III
Semester: III

Course: B.Com (H)

L T P C
2 0 0 2

Course Objective:

CO1: To enable the students to read and write correct English, attain reasonable fluency in the Language.

CO2: To develop students for Listening, Speaking, Reading, Writing skills.

CO3: To expose students for the lessons of Aptitude Building

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

CLO1: Better represent himself/herself in terms of communication skills.

CLO2: Get ready for Industries /corporate and other Public and Private Sector jobs.

CLO3: develop aptitude required for jobs.

Credits-02

Hours-45

Unit	Content	Hours
1	<p>Hard Skills: Phrasal Verbs, Idioms and Phrases, Interchange of Sentences (Affirmative to Negative), Composition (Expressing opinions and critical thoughts on current issues), 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 Speaking: Tell a story around an idiom you have studied, Finish the sentence, Would you Rather and Why?,Talk about an activity you enjoy doing, Give directions, Timed discussion.</p> <p>The aim should be to attempt to immerse the students in the language so that they develop exposure to it and develop confidence for further professional exposure.</p>	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> <p>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.</p>	
4	<p>Quantitative Aptitude & Logical Reasoning</p> <ul style="list-style-type: none"> ● Blood Relation ● Direction and Distance ● Percentage 	25

Course Title: Accounting with Tally
Semester: III

Course: B.Com (H)

L T P C
2 0 0 2

Course Objective:

- CO1: To introduce the students to the basic of accounts and the usage of tally as software of accounting purpose.
CO2: To make the students learn and understand the preparation of final accounts right from the making of journal entries into the tally software to the punch in of the payments and receipts
CO3: To make them learn drawing the trial balance and the ultimate financial statement.

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

- CLO1: Record transactions necessary for business by creating and maintaining vouchers, masters and generating reports.
CLO2: Demonstrate knowledge in assisting business to manage all the major accounting operations.
CLO3: analyse trial balance and financial statements.

Credits-02

Hours-25

Unit	Content	Hours
1	Accounting Module Basic of Accounts Management; Receivables and Payable Management; Cost Centre and Cost Category Concept; Interest calculation; Tax Deduction at Source; Banking Features	8
2	Inventory Module Basics of Inventory Management; Multiple Godown concept; Goods & Service Tax; Batch-wise details; Price level and Price list;	9
3	Other Module Budget and controls; Security Control System	8

Recommended Text Books:

1. The Simplest Book for Learning Tally prime by Nadhani Asok K.
2. Tally Prime : Latest Book by Vinod S. Dubey
3. Tally Prime Book (Advanced Usage) by Sanjay Satpathy

Recommended Reference Book:

1. Official Guide to Financial Accounting Using Tally. Erp 9 With GST by Tally Education, BPB Publications

B.Com. (Hons.)
Semester – IV
Detailed Syllabus

Course Title: Business Statistics
Semester: IV

Course: B.Com (H)

L	T	P	C
4	0	0	4

Course Objective:

- CO1: To understand concept of statistics applied in business.
- CO2: To understand, calculate central tendency and dispersion.
- CO3: To understand application of measures of dispersion
- CO4: To assess the association between variables by correlation.
- CO5: To calculate and analyse the Time Series and regression.

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

- CLO1: Gaining Knowledge of basic concept /fundamentals of business statistics.
- CLO2: To develop practical understanding of various statistics concepts.
- CLO3: To compute various measures of central tendency, Measures of Dispersion, Time Series Analysis.
- CLO4: Evaluating basic concepts of Correlation and Regression analysis and their implication on Business performance.
- CLO5: Taking managerial decision and applying the Concept of Business Analytic.

Credits-04

Hours-50

Unit	Content	Hours
1	INTRODUCTION OF STATISTICS Introduction of statistics, Types of statistical methods, Importance ,Scope and limitations, Data classification, Tabulation and representation, Concept and method of Sampling	7
2	MEASURES OF CENTRAL TENDENCY Arithmetic Mean, Weighted Average, Geometric Mean, Harmonic Mean, Median and Mode	15
3	MEASURES OF DISPERSION & SKEWNESS Measures of Dispersion: Range, Average Deviations, Standard Deviation, Combined Standard Deviation and the Coefficient of Variation, Skewness: Concept test and measurements	10
4	CORRELATION ANALYSIS Concept and Properties of Correlation, Rank Method: Spearman Coefficient of Correlation, Karl Pearson's Coefficient of Correlation	10
5	REGRESSION & TIME SERIES ANALYSIS Fitting of a Regression Line and Interpretation of Results, Properties of Regression, Time Series Concept, Additive and Multiplicative models, Components of time series, Least Square method	8

Recommended Text Books:

1. D.N. Elhance, Fundamentals of Statistics.
2. S.P. Gupta , Statistical Methods, S. Chand Publication.
3. Singh B.K. : Business statistics, Wisdom publishing House, Varanasi.
4. Roger E. Kirk Statistics: An Introduction, Fifth Edition, Thomson-Wadsworth Publication.

Recommended Reference Books:

1. R.P. Hooda, Statistics for business and Economics.
2. S.P. Gupta, Fundamentals of Statistics.
3. Lewin and Rubin, Statistics for Management.
4. Tondan, Ravi : Business Statistics.

Course Title: Cost & Management Accounting
Semester: IV

Course: B.Com (H)

L	T	P	C
4	0	0	4

Course Objective:

- CO1. To acquaint the students with the branches, standards, and core cost accounting. To help the students gain a thorough understanding of Cost Accounting and Cost Sheet.
- CO2. To enable the students, to understand material control, remuneration system and overheads.
- CO3. To familiarize students with the fundamental principles and objects of exercising management accounting.
- CO4. To analyze Cost-Volume-Profit and Standard Costing Techniques to determine optimal managerial decisions.
- CO5. To make the students understand the use of management accounting tools for pricing, budgetary control, cost allocation, and performance evaluation as well as the new developments in management accounting knowledge and technique and how to access cost-benefit analysis.

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

- CLO1. To identify and explain various concepts and tools of cost accounting.
- CLO2. To classify and elucidate the concepts and classification of costing elements.
- CLO3. To apply management and cost accounting tools for various business decisions making process.
- CLO4. To develop the ability among the students to collect, analyze and communicate quantitative and qualitative information to assist management in making effective planning and controlling.
- CLO5. To illustrate the motive behind preparing the various budgets, establishing a budgetary control system and its administration.

Credits-04

Hours-50

Unit	Content	Hours
1	Cost Accounting - Concept & Elements: Meaning, Objectives and Functions; Cost Accounting and Financial Accounting – Technical Variances; Concepts of Costs, Classifications of Cost, Elements of Cost; Meaning of Cost Centre, Cost Unit; Methods and Techniques of Costing Elements of Cost: Materials – Concept, Types, Stock Turnover, Inventory Control, Material Losses, Scrap, Spoilage & Defectives; Labour Cost: Meaning; Concept of Time keeping and Time Booking, Labour Turnover; Overhead Cost: Meaning, Classification, Fixed & Variable Overheads. Preparation of Cost Sheet – with adjustments of opening & closing raw-material, semi-finished and finished goods.	12
2	Cost Accounting - Analyses of Elements: Materials Cost: Techniques of Inventory Control – ABC Analysis, VED Analysis, Stock Levels – Minimum, Maximum, Reordering, Danger Levels; Inventory Turnover Ratio, Slow, Non-moving and Obsolete Materials; Methods of Material Pricing –First-in-First-out (FIFO), Last-in-First-out (LIFO), Highest-in-First-out (HIFO), Average Cost Method, Replacement Price Method, Standard Price Method. Labour Cost: Methods of Remuneration System - Time-Wage and Piece-Wage; Incentive & Bonus Plans; Overhead Cost: Allocation and Absorption of Overheads.	12

3	Management Accounting - Nature & Relevance: Meaning, Characteristics, Objectives, Scope; Tools and Techniques of Management Accounting; Relationship Between - Cost Accounting and Management Accounting, Financial Accounting and Management Accounting; Conflicts in Profit versus Value Maximisation Principle; Role of Management Accountant in Decision Making.	6
4	Management Accounting – Variable & Standard Costing Analysis: Variable Analysis - Meaning of Marginal Cost, Cost-Volume-Profit Analysis: Profit-Volume Ratio, Cost-Volume-Ratio, Break Even Sales, Margin of Safety, Contribution Analysis for Profit Planning, Make or Buy Decision, Dropping of a Product Decision. Variance Analysis - Meaning of Standard Cost, Objective of Variance Analysis, Material Cost Variance Analysis, Labour Cost Variance Analysis, and Overheads Cost Variance.	10
5	Management Accounting – Budgeting & Budgetary Control: Concept of Budget, Budgetary Control, Objectives, Essentials of Effective Control, Advantages, Limitations and Installation, Zero Base Budgeting. Project: Students are expected to select a company and perform a cost analysis, prepare a report and make presentation in the class. Annual reports, based on which case is analysed need to be attached.	10

Recommended Text Books:

1. Cost Accounting - A Managerial Emphasis, Hongren, Datar & Rajan, Pearson 1. Cost and Management Accounting , 7th Edition, Colin Drury, Cengage
2. Cost And Management Accounting And Control, Hansen & Moven, Thomson
3. Cost Accounting, Rajshekar & Lalitha, Pearson
4. Cost Management Accounting, Ravi Kishore, 5th Edition, Taxxman
5. Cost Accounting Principles & Practices, Nigam & Jain, Latest Edition, PHI

Recommended Reference Books:

1. Management Accounting, Khan & Jain, Latest Edition, TMH
2. Management Accounting, R C Sekhar & A V Rajagopalan, Oxford Uni. Press
3. Managerial Accounting, Bamber, Braun & Harrison, Latest Edition, Pearson
4. A Textbook on Cost and Management Accounting, M. N. Arora, 10th Edition, Vikas Publications
5. Cost Accounting, K Alex, Pearson 11. Management Accounting, Paresh Shah, Latest Edition, Oxford Uni. Press

Course Title: Business ethics and CSR
Semester: IV

Course: B.Com (H)

L T P C
4 0 0 4

Course Objective:

- CO1: Understand the concept related to corporate Business ethics and corporate governance and CSR.
CO2: understand the role of ethical policies and ethical leadership in contemporary business scenario.
CO3: Debate ethical issues that arise in everyday business at workplace
CO4: To understand the ethical concerns in consumer and environment protection.
CO5: Discuss and role and importance of CSR and sustainability in the contemporary world.

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

- CLO1: Comprehend the value system and importance of ethics in business in Indian scenario.
CLO2: Relate ethical practices done by the organizations for sustainable livelihoods
CLO3: Analyse and demonstrate ethical practices as a socially conscious individual for both personal and mutual growth of the workplace.
CLO4: Analyse and describe the rights of consumer and ethical practices in environment protection.
CLO5: Design innovative live projects with the spirit of service towards progressive and prosperous nations.

Credits-04

Hours-50

Unit	Content	Hours
1	Ethics and Business Ethics- Meaning and Definition –Concept of Value and MoralityCharacteristic features of Moral standards - Value systems – Categorization of values – Morality and Culture – Importance of ethics in Business - History of the development of business ethics, Corporate governance reforms in India.	10
2	Impact of Ethics on Business Policies and Strategies – Utilitarianism – Principles of Utilitarianism - Criticism of Utilitarianism - Impact on Business Culture- Role of CEO in shaping Business Culture – Ethical Leadership – Characteristics – Ethical attitudes of Indian CEOs.	10
3	Types of Ethical issues - Internal Ethics of Business – Hiring Employees – Promotion - Wages – Job discrimination - its nature and extent- Exploitation of Employees – Discipline and Whistle Blowing	10
4	Markets and consumer Protection – Consumer rights – Unethical Practices in Marketing – Ethics of Competition and Fair Prices – Ethics in Advertising and False Claims - Environmental Protection and Ethics – types of Pollutants - the ethics of environment Protection and Pollution Control – Ecological ethics	10
5	Corporate Social Responsibilities of Business – Meaning – Responsibilities towards Customers, shareholders, employees – Social Audit – Objectives and Need for Social Audit – Methods of Social Audit – Benefits – Obstacles - Social Audit in India.	10

Recommended Text Books:

1. Fernando. A. C., Business Ethics – An Indian Perspective, Pearson Publication
2. Principles of Management: T Ramasamy. Himalaya Publishing House
3. Dr. Khanka. S .S., Business ethics and CSR (principles and practices), S. Chand Publication
4. L.T.Hosmer: The ethics of Management, Universal Book
5. D.Murray: Ethics in Organisation,Kogan Page

Recommended Reference Books:

1. Sanjeev.R., Ethics & Values in Business Management, Ane Books, 2009.
2. Dr.S.Sankaran, Business Ethics and Values, Margham Publications,2006
3. Velasquez, Business Ethics - Concepts and Cases, Prentice Hall.

Course Title: E-Commerce
Semester: IV

Course: B.Com (H)

L T P C
4 0 0 4

Course Objective:

- CO1: To describe e-commerce framework.
- CO2: To explain electronic system for payment.
- CO3: To describe the use of e-commerce advertising and marketing.
- CO4: To understand business documents and digital library.
- CO5: To understand the usage of multimedia systems for e-commerce

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

- CLO1: Understand the basic concepts of E-commerce
- CLO2. Demonstrate retailing in E-commerce by using the effectiveness of market research
- CLO3. Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra organizational
- CLO4. Describe about Consumer Search and Resource Discovery
- CLO5. Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other.

Credits-04

Hours-50

Unit	Content	Hours
1	Introduction to electronic commerce Electronic Commerce: Frame work, media coverage; anatomy of e-commerce applications: E-commerce consumer applications, E-commerce organization applications.	10
2	Electronic payment systems Types of electronic payment systems; Digital token based electronic payment system: E-cash, properties of e-cash, electronic cash in action, business issues and electronic cash, operational risk and electronic Cash, electronic checks; smart cards and electronic payment system; Credit card based electronic payment system; Risk and electronic payment system; Designing electronic paymentsystem.	10
3	Inter and intra organizational commerce Inter organizational commerce: Electronic data interchange, electronic data interchange implementation, and value added networks; Intra organizational commerce: Work flow, automation customization and internal commerce, supply chain management. Corporate digital library: Document library, digital document types, corporate data warehouses; Advertising and marketing: Information based marketing, advertising on internet, on-line marketing Process, market research.	10
4	Consumer search and resource discovery Search and resource discovery paradigms, information search and retrieval, commerce catalogues, Information filtering	10
5	Ethics, Law & E-Commerce: Ethical, Social and Political issues in E-Commerce, Privacy and Information rights, Intellectual property rights; Copyright, Patent and Trademark, Governance, Public safety and welfare.	10

Recommended Text Books:

1. Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.
2. RaviKalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley.
3. Efraim Turban, Jae Lee, David King, H.Michael Chung, "Electronic Commerce–A ManagerialPerspective", Addison-Wesley.

Recommended Reference Books:

1. David Whitley, —E-Commerce-Strategy, Technologies and Applications!, Tata McGraw-Hill
2. Kamlesh K. Bajaj, —E-Commerce- The Cutting Edge of Business!, Tata McGraw-Hill
3. J. Christopher Westland, Theodore H. K Clark, —Global Electronic Commerce- Theory and Case Studies!, University Press, 1st Edition, 1999.

Course Title: Organizational Behaviour
Semester: IV

Course: B.Com (H)

L T P C
4 0 0 4

Course Objective:

CO1: To provide fundamental knowledge and exposure to the concepts, theories and practices organisation behaviour.

CO2: To attain familiarity about importance of personality and emotional intelligence.

CO3: To understand the learning process and different levels of human motivation.

CO4: To gain knowledge about the several leadership styles and the importance of power in organizational settings.

CO5: To understand the sources of conflict and its resolution.

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

CLO1: Understand the essential ideas behind organisation and individual behaviour.

CLO2: Use personality and social skills according to the situations.

CLO3: Apply different financial and non-financial incentives to motivate the human resource of the organization.

CLO4: Analyse different leadership styles and use accordingly.

CLO5: Evaluate different levels of stress and cope with accordingly.

Credits-04

Hours-50

Unit	Content	Hours
1	OVERVIEW OF ORGANIZATION BEHAVIOUR Introduction: Meaning & Nature of O.B, Need & Significance of O.B, Discipline Contributing to O.B, Foundation of Individual Behavior, Organizational Models.	10
2	PERSONALITY & PERCEPTION Personality: Meaning, Types, Importance, Determinants of Personality, Factors Affecting Personality. Emotional Intelligence – Definition – self-awareness, self-regulation, social skills, social awareness. Perception: Concept & Meaning- Importance-Factors Influencing Perception.	10
3	LEARNING & MOTIVATION Learning: Meaning, Significance, Types of Learning Styles, Learning Process, Theories of Learning. Motivation: Definition & Concept of Motive & Motivation	10
4	LEADERSHIP & POWER Understanding Leadership - Leader and Manager - Leadership Theories, Leadership Styles. Power: Meaning- Concept, Types of Power, Importance.	10
5	CONFLICT & STRESS Conflict: Nature & Meaning - Types of Conflict, Sources of Conflict, Levels of Conflict, Conflict Resolution. Stress: Meaning, Sources of Stress, Consequences & Coping Strategies of Stress	10

Recommended Text Books:

1. Kavita Singh, Organizational Behavior, Vikas Publications
2. Robbins, Timothy Judge, SeemaSanghi, Organizational Behavior, Stephen Pearson Prentice Hall
3. Fred Luthans, Organizational Behavior, McGraw Hill Inc.
4. John Newstrom and Keith Davis, Organizational Behavior, Tata McGraw Hill, 11 edition
5. Organization Behaviour – Ashwathappa, Himalaya Publication House

Recommended Reference Books:

1. Organizational Behaviour: A modern approach - Arun Kumar and Meenakshi, Vikas Publishing House.
2. Introduction to Organisational Behaviour – Michael Butler, Jaico Publishing House

Course Title: Time & Stress Management
Semester: IV

Course: B.Com (H)

L T P C
2 0 0 2

Course Objective:

CO1: To provide fundamental knowledge and exposure to the time management concepts, theories and practices.

CO2: To attain familiarity stress and its signs and symptoms.

CO3: To understand the importance time saving and stress reduction techniques.

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

CLO1: Analyse and apply time management techniques for the better performance.

CLO2: Examine and evaluate type of stress and its source.

CLO3: Apply time saving tips to increase the efficiency and will be able to cope with the stress.

Credits-02

Hours-25

Unit	Content	Hours
1	Introduction to time management, Tracking your time: Building self-awareness through self-assessment, Six time management strategies: Set goals, organize, plan ahead, maximize time, prioritize, eliminate distractions, Setting goals, organizing, and planning ahead: Set goals, Implementing a goal framework, Shift from tasks to results. Create daily to-do lists, schedule tasks, weekly plans, Time boxing-cross between a calendar and a to-do list	8
2	Introduction to stress: Meaning, Definition, Eustress, Distress, Types of stress: Acute stress, Episodic Acute stress and chronic stress, signs and Symptoms, Sources of stress: Psychological, Social, Environmental, Academic, Family and Work stress	8
3	Making the most of your time: Time-saving tips, How to maximize time in meetings, Taking breaks. Prioritize: The Priority Matrix (Steven Covey), Urgent versus important – key to prioritizing your time, Deal with distractions: Procrastination, Avoiding distractions Stress and Coping: Coping Mechanisms: Appraisal focused, Emotional focused and Problem focused, Stress Reduction Techniques: Autogenic Training, Biofeedback, Relaxation, Yoga and Meditation	9

Recommended Text Books:

1. Time Management, Sudhir Dixit, Manjul Publishing House
2. The complete time management system, Christian Godefroy & John Clark, Piatkus
3. Stress management, Dababala swan, Notion Press

Recommended Reference Books:

1. Kottler, J. A. & Chen, D. D. (2011). Stress management and prevention: Applications to daily life (2nd Ed.). London and New York: Routledge.
2. Brian Luke Seaward, (2022). Managing Stress. (10th Edition). Jones and Bartlett.
3. Time Management: The Brian Tracy Success Library , Manjul Publishing House.

Course Title: Professional Proficiency IV
Semester: IV

Course: B.Com (H)

L T P C
2 0 0 2

Course Objective:

CO1: To enable the students' elementary interview skills.

CO2: To develop students for writing skills of CV and job issues.

CO3: To expose students for the lessons of quantitative and Aptitude Building

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

CLO1: Better represent himself/herself in interviews.

CLO2: Write better CV and understand different Telephonic and video conferencing interview skills.

CLO3: develop aptitude required for jobs.

Credits-02

Hours-45

Unit	Content	Hours
1	<p>Hard Skills Idioms and Phrases, Clause, the same word used as a different parts of speech (context building), Critical Analysis on News Articles/Current Affairs, Correction of Sentences, Reproduction of story/poem (Creative abilities) 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 Speaking: The world in twenty years, Guess the word, Time Trials, Describing a game, brainstorming an idea, listening and repeating. The aim should be to enable the students to express themselves in the language and gain proficiency and confidence in speaking the language. They should develop skills to be able to better present their ideas and openly express their thoughts and opinions. They should develop independent and critical thinking.</p>	15
3	<p>Practice Sheet Questions (Subjective and Objective) based on the instruction given for hard skills to be distributed every week. 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.</p>	
	<p>Quantitative Aptitude & Logical Reasoning</p> <ul style="list-style-type: none"> ● Order and Ranking ● Ratio and Proportion ● Time and Work 	25

Recommended Text Books:

1. The SWOT Analysis – Lawrence G Fine
2. R.S. Agrawal, m tyra quicker maths

Recommended Reference Books:

1. Personality Development by Rajiv Mishra-2014 Edition
2. Facing the corporate Interviews By S. Hundiwala, Arihant Publications
3. Paramount publication: reasoning

